
VOTE: 876 Kyegegwa 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 876 Kyegegwa 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.

Balaba Swaibu
(Accounting Officer)

Signed on Date: 25-02-2026

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

VOTE: 876 Kyegegwa 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	1,980,944	1,980,944	404,766	20%
Discretionary Government Transfers	5,436,121	5,436,121	2,718,061	50%
Conditional Government Transfers	32,947,280	33,500,529	15,879,790	48%
Other Government Transfers	378,001	733,758	205,701	54%
External Financing	3,735,406	3,735,406	514,965	14%
Total Revenues shares	44,477,752	45,386,759	19,723,282	44%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	2,396,130	2,396,130	1,089,538	45%
Tourism Development	10,795	10,795	5,397	50%
Natural Resources, Environment, Climate Change, Land and Water Management	631,657	650,657	258,395	41%
Private Sector Development	153,066	153,066	57,582	38%
Integrated Transport Infrastructure and Services	1,292,447	1,619,204	705,854	55%
Sustainable Urbanisation and Housing	20,000	30,000	10,000	50%
Human Capital Development	29,436,544	29,989,793	10,516,865	36%
Public Sector Transformation	7,828,654	5,973,310	2,731,651	35%
Governance and Security	987,247	2,842,592	1,124,454	114%
Regional Balanced Development	246,716	246,716	84,401	34%
Development Plan Implementation	1,474,496	1,474,496	507,438	34%
Grand Total	44,477,752	45,386,759	17,091,576	38%
Wage	21,097,473	21,097,473	9,690,673	46%
Non-Wage Recurrent	14,651,956	15,070,714	6,152,697	42%
Domestic Devt	4,992,916	5,483,165	631,450	13%
External Financing	3,735,406	3,735,406	616,755	17%

VOTE: 876 Kyegegwa District

Quarter 2**Summary of Cumulative Receipts, disbursements and expenditure for FY 2025/26**

The District received a cumulative release at quarter2 worth of UGX 19,723,282,000/= (44%) out of a total budget of UGX 44,477,752,000/= for FY 2025/2026. The summary is as follows; Discretionary Government Transfers (DGTs) 50%, Conditional Government Transfers (CGTs) 48%, Other Government Transfers 54%, Local revenue 20% and external financing of 14%. By end of second quarter, a total of 17,094,470,000 was spent (86.7% of the total

budget released totaling to 19,723,282,000/=).

Local revenue collection in first and second quarter performed poorly due to livestock market and business closures due to Anthrax.

The overall expenditure

by programme was as follows; Agro-industrialisation (1,089,538,000), Tourism (5,397,000), Natural resource management (258,395,000), Private sector

development (57,582,000), Integrated Transport inter-connectivity (705,854,000), Human Capital Development (10,516,865,000), Public Sector Transformation (2,731,651,000), Governance and security (1,124,454,000), Regional Balanced Development (84,401,000) and Development Plan Implementation (507,385,000). Overall, 9,690,673,000 was spent on wage and 6,152,697,000 was spent on non-wage recurrent activities, and 631,450,000 was spent on capital development investments and external financing activities utilized UGX 617,348,000/=.

VOTE: 876 Kyegegwa District**Quarter 2****A3: Cumulative Revenue Performance by Source ('000s)**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Locally Raised Revenues	1,980,944	1,980,944	404,766	20%
Animal and Crop Husbandry related Levies	45,314	45,314	0	0%
Business licenses	201,213	201,213	167,000	83%
Environmental Levies	15,291	15,291	0	0%
Inspection Fees	12,540	12,540	5,000	40%
Land Fees	51,034	51,034	10,000	20%
Local Services Tax-Payable By Individuals	297,528	297,528	52,000	17%
Market /Gate Charges	448,786	448,786	95,000	21%
Miscellaneous receipts/income	484,226	484,226	650	0%
Other licenses	425,012	425,012	75,116	18%
Discretionary Government Transfers	5,436,121	5,436,121	2,718,061	50%
District Discretionary Equalisation Development Grant	898,738	898,738	449,369	50%
District Unconditional Grant Non-Wage	1,114,671	1,114,671	557,336	50%
District Unconditional Grant Wage	3,064,031	3,064,031	1,532,015	50%
Urban Discretionary Equalisation Development Grant	104,573	104,573	52,286	50%
Urban Unconditional Non-Wage	254,109	254,109	127,055	50%
Conditional Government Transfers	32,947,280	33,500,529	15,879,790	48%
Programme Conditional Grant - Non Wage Recurrent	11,289,031	11,352,031	5,050,665	45%
Programme Conditional Grant - Development	3,609,992	4,100,241	1,804,996	50%
Programme Conditional Grant - Wage Recurrent	18,033,443	18,033,443	9,016,721	50%
Transitional Conditional Grant - Development	14,815	14,815	7,407	50%
Other Government Transfers	378,001	733,758	205,701	54%
Agro Forestry Activities	38,000	57,000	19,000	50%
GROW Project	22,000	22,000	0	0%
Physical Planning	20,000	30,000	0	0%
Support to PLE (UNEB)	45,000	45,000	33,670	75%
Uganda Climate Smart Agricultural Transformation Project	229,001	229,001	147,892	65%
Uganda Road Fund (URF)	0	326,758	0	
Uganda Women Entrepreneurship Program(UWEP)	24,000	24,000	5,139	21%
External Financing	3,735,406	3,735,406	514,965	14%

VOTE: 876 Kyegegwa District**Quarter 2**

<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Baylor International (Uganda)	16,000	16,000	0	0%
Global Fund for HIV, TB & Malaria	26,967	26,967	0	0%
United Nations Children Fund (UNICEF)	2,277,440	2,277,440	234,408	10%
United Nations High Commission for Refugees (UNHCR)	800,000	800,000	257,092	32%
United Nations Population Fund (UNPF)	95,000	95,000	23,465	25%
World Health Organisation (WHO)	520,000	520,000	0	0%
Total Revenues Shares	44,477,752	45,386,759	19,723,282	44%

VOTE: 876 Kyegegwa District

Quarter 2**Cumulative Performance for Locally Raised Revenues**

By end of quarter 2, a total of 404,766,000 was collected out of a target of UGX 990,470,000/= a slight increase compared to quarter 1. due to payments by politicians contesting for different positions

Cumulative Performance for Central Government Transfers

A total of UGX: 15,879,790,000 was released out of expected 16,473,640,026 for conditional grants. For discretionary transfers, a total of 2,718,061,000 out of 2,718,060,650 was released in particular DDEG was released at 50% because of zero release in quarter 1.

Cumulative Performance for Other Government Transfers

OGT received totaled 205,701,447 out of expected 189,000,290/=

/= due to URF supplementary budget release in quarter 2, agroforestry grant, UNEB fees expenditure on PLE and climate SMART Agriculture.

Cumulative Performance for External Financing

A total of UGX: 514,965,000/= out of 1,867,703,060/= was received as follows;

- Unicef (10%)
- UNHCR (35%)
- UNFPA (25%)

Other partners did not release any funds in quarter 2 due to failure on their side to mobilize resources. Many partners have closed operations in Kyaka II Refugee Settlement due to USA grants closure early 2025.

VOTE: 876 Kyegegwa District**Quarter 2****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	7,758,063	7,758,063	3,504,704	45%	2,029,280
Sub-Total	7,758,063	7,758,063	3,504,704	45%	2,029,280
Department: Finance					
10 Financial Management and Accountability (LG)	455,209	455,209	196,603	43%	99,294
Sub-Total	455,209	455,209	196,603	43%	99,294
Department: Statutory bodies					
10 Legislation and Oversight	1,090,484	1,090,484	355,777	33%	210,549
Sub-Total	1,090,484	1,090,484	355,777	33%	210,549
Department: Production and Marketing					
10 Agricultural Extension	1,756,930	1,756,930	783,386	45%	374,398
20 Agricultural Production	466,954	466,954	218,103	47%	29,060
30 Agricultural Value Chain Services	178,246	178,246	88,050	49%	9,350
Sub-Total	2,402,130	2,402,130	1,089,538	45%	412,808
Department: Health					
10 Primary HealthCare	8,624,289	8,762,729	3,393,670	39%	1,891,628
20 Hospital Services	687,414	687,414	343,707	50%	171,853
30 Health Management and Supervision	3,365,933	3,365,933	354,556	11%	200,057
Sub-Total	12,677,636	12,816,076	4,091,932	32%	2,263,538
Department: Education					
10 Pre-Primary and Primary Education	7,300,771	7,300,771	3,148,460	43%	1,433,933
20 Secondary Education	5,846,634	6,261,443	2,751,129	47%	1,352,934
40 Education&Sports Management and Inspection	1,881,701	1,881,701	106,531	6%	70,869
50 Special Needs Education	3,000	3,000	1,000	33%	0
Sub-Total	15,032,105	15,446,914	6,007,120	40%	2,857,736
Department: Roads and Engineering					
10 Community Access Roads	1,294,447	1,621,205	705,854	55%	556,444
Sub-Total	1,294,447	1,621,205	705,854	55%	556,444
Department: Water					
10 Rural Water Supply and Sanitation	668,818	668,818	77,568	12%	31,042

VOTE: 876 Kyegegwa District**Quarter 2**

	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Sub-Total	668,818	668,818	77,568	12%	31,042
Department: Natural Resources					
10 Natural Resources Management	621,138	650,138	254,636	41%	160,237
Sub-Total	621,138	650,138	254,636	41%	160,237
Department: Community Based Services					
10 Community Mobilisation	173,340	173,340	68,221	39%	34,305
20 Empowerment and Mindset Change	856,044	856,044	272,023	32%	251,152
Sub-Total	1,029,384	1,029,384	340,243	33%	285,457
Department: Planning					
10 Planning and Statistics	1,147,342	1,147,342	361,497	32%	235,084
Sub-Total	1,147,342	1,147,342	361,497	32%	235,084
Department: Internal Audit					
10 Compliance	137,135	137,135	43,122	31%	22,167
Sub-Total	137,135	137,135	43,122	31%	22,167
Department: Trade, Industry and Local Development					
10 Commercial Services	163,862	163,862	62,979	38%	35,088
Sub-Total	163,862	163,862	62,979	38%	35,088
Grand Total	44,477,752	45,386,759	17,091,576	38%	9,198,723

VOTE: 876 Kyegegwa District

Quarter 2

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	6,807,854	6,807,854	3,217,709	47%	1,644,171
District Unconditional Grant Non-Wage	105,169	105,169	52,584	50%	26,292
District Unconditional Grant Wage	1,460,179	1,460,179	730,089	50%	365,045
Locally Raised Revenues	296,259	296,259	31,343	11%	23,314
Multi-Sectoral Transfers to LLGs_NonWage	1,045,731	1,045,731	453,434	43%	254,391
Programme Conditional Grant - Non Wage Recurrent	3,900,516	3,900,516	1,950,258	50%	975,129
Development Revenues	950,209	950,209	351,848	37%	324,649
District Discretionary Equalisation Development Grant	140,596	140,596	70,298	50%	70,298
Multi-Sectoral Transfers to LLGs_Gou	809,614	809,614	281,550	35%	254,351
Total Revenues Shares	7,758,063	7,758,063	3,569,556	46%	1,968,820
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,460,179	1,460,179	652,404	45%	362,871
Non Wage	5,347,675	5,347,675	2,597,457	49%	1,411,565
Development Expenditure					
Domestic Development	950,209	950,209	254,843	27%	254,843
External Financing	0	0	0	0%	0
Total Expenditure	7,758,063	7,758,063	3,504,704	45%	2,029,280
C: Unspent Balances					
Recurrent Balances	1,644,171	3476400.084	-32,152		
Wage		365,045	77,686	-36,287,140%	
Non Wage		1,279,126	-109,838	-273,569,268%	
Development Balances			97,005		
Domestic Development			97,005	-48,914,883%	
External Financing			0	0%	
Total Unspent			64,853	-348,501,545%	

Summary of Department Revenues and Expenditure by Source

VOTE: 876 Kyegegwa District**Quarter 2****SECTION B : Summary by Department**

The sector received a cumulative total of ugx. 3,569,556,000/= (46% of the annual revised budget of Ugx 7,758,063,000/=)

By close of Q2, The Recurrent Revenues was Ugx 1,644,171,000/= and Development Revenues was Ugx 324,649,000/= whose receipts included UGX 26,292,000/= from District Unconditional Grant Non-Wage Ugx 365,045,000/= for District Unconditional Grant Wage Ugx 23,314,000/= from Locally Raised Revenues, Multi-Sectoral Transfers to LLGs_NonWage of Ugx 254,391,000/= Programme Conditional Grant - Non-Wage Recurrent of Ugx 975,129,000/=

However, Ugx 70,298,000/= for District Discretionary Equalisation Development Grant and Ugx 254,351,000/= for Multi-Sectoral Transfers to LLGs_Gou.

By close of Q2, the department managed to spend accumulative budget of Ugx 3,505,803,000/= (45%) of which Ugx 653,224,000/= (45%) was wage and Ugx 363,691,000/= of it was used for Q2. Ugx 2,597,756,000/= (49%) under non-Wage. Ugx 1,411,844,000/= used for Q2 However, Ugx 254,843,000/= (27%) was use

Reasons for unspent balances on the bank account

The total balance of Ugx 63,754,000/= included Ugx 76,866,000/= (Wage) due to unpaid staff residue, Ugx -33,251,000/= under Non-Wage was a supplementary expenditure and Ugx 97,005,000/= from Domestic Development was for pending vouchers for payment

Highlights of physical performance by end of the quarter

Sub County supervision, Monitoring and Supervision of projects, Follow-up on the implementation of PDM. Submission of pay change reports, EFT and collection of payrolls. Updated, printed, and displayed payrolls for 3 months of October, November and December. Paid salary to all staff for the months of October, November and December 2025

VOTE: 876 Kyegegwa District

Quarter 2

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	455,209	455,209	197,635	43%	90,168
District Unconditional Grant Non-Wage	129,685	129,685	64,843	50%	32,421
District Unconditional Grant Wage	204,985	204,985	102,493	50%	51,246
Locally Raised Revenues	120,539	120,539	30,300	25%	6,500
Development Revenues	0	0	0	0%	0
Total Revenues Shares	455,209	455,209	197,635	43%	90,168
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	204,985	204,985	89,392	44%	48,304
Non Wage	250,224	250,224	107,211	43%	50,990
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	455,209	455,209	196,603	43%	99,294
C: Unspent Balances					
Recurrent Balances	90,168	213095.977	1,031		
Wage		51,246	13,100	-4,830,361%	
Non Wage		38,921	-12,069	-11,315,690%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			1,031	-19,570,166%	

Summary of Department Revenues and Expenditure by Source

The Department Received a total of UGX 90,168,000 of Which UNWR was 32,421,000; Wage 51,246,000 and Local Revenue 6,500,000

The Department Spent a Total of UGX 99,045,000 of Which Wage was 48,304,000 and Non Wage 50,742,000

The Department never Spent UGX 1,280,000 as a result of the following: under wage 13,100,000 and overspent non wage 11,821,000

Reasons for unspent balances on the bank account

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department

Un Spent Balance 1,280,000 was a result of the Following: Wage:- 13,100,000 was a reserve of vacant post SFO; (11,821,000) was an over expenditure in Quarter two for funds which were spend in Qi but the system of IFM incumbered them and paid it in Q2

Highlights of physical performance by end of the quarter

1. Complete submission of Audited Financial Statements for FY 2024/2025
2. Internal Audit Responses were submitted to PAC
3. Internal Auditor General issues in the Auditor General Report FY 2023/2024 submitted
4. Lower Local Government supervision on Local Revenue performance done
5. Procurement of Accountable Stationery for LLGs done
6. Transfers of Funds to LLGs; Health Centres and Schools was also Done
7. Finance Department Filing Shelves were procured.

VOTE: 876 Kyegegwa District

Quarter 2

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	1,045,232	1,045,232	469,333	45%	244,466
District Unconditional Grant Non-Wage	467,561	467,561	233,781	50%	116,890
District Unconditional Grant Wage	362,109	362,109	181,055	50%	90,527
Locally Raised Revenues	215,562	215,562	54,498	25%	37,048
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	1,090,484	1,090,484	491,959	45%	267,092
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	362,109	362,109	106,877	30%	62,785
Non Wage	683,123	683,123	228,964	34%	127,828
Development Expenditure					
Domestic Development	45,252	45,252	19,936	44%	19,936
External Financing	0	0	0	0%	0
Total Expenditure	1,090,484	1,090,484	355,777	33%	210,549
C: Unspent Balances					
Recurrent Balances	244,466	451921.00475	133,492		
Wage		90,527	74,178	-6,278,507%	
Non Wage		153,939	59,315	-29,706,929%	
Development Balances			2,690		
Domestic Development			2,690	-3,421,029%	
External Financing			0	0%	
Total Unspent			136,182	-35,310,627%	

Summary of Department Revenues and Expenditure by Source

The Department Received a Total of UGX 267,092,000 of Which Non Wage was 116890,000; Wage 90,527,000 and Local Revenue 37,048,000 and Development 22,626,000

The Department Spent UGX 210,549,000 of which ,Non Wage was 127,828,000 and Wage 63,191,000 and Development 19,936,000
The Un Spent Balance was 135,571,000 of which Non Wage is 59,110,000 and Wage is 73,772,000 and Development 2,690,000.

Reasons for unspent balances on the bank account

VOTE: 876 Kyegegwa District**Quarter 2**

SECTION B : Summary by Department

Unspent Balance was 135,571,000 of which wage incurred by IFms is 73,772,000; Non Wage Reserve for LC I & II to be paid at close of Financial year 59,110,000 as Honolara/exgracia and Development 2,690,000 was incurred by IFMS and to be paid in Q3.

Highlights of physical performance by end of the quarter

1. One Council Sitting was held
2. One Set of 4 Committees was held
3. 3 DEC meetings were conducted
4. PAC meetings were also held
5. PAC Monitoring of Government Programmes was also done
6. Arrears for District Service Commission were also Paid
7. Salaries for the quarter were also paid
8. 1 District Land board meeting was also held
9. 4 contracts committee meetings were done
10. Paid Exgratia for LLGs and District Councilors

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department**Department: Production and Marketing****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	1,849,943	1,849,943	943,363	51%	425,522
Locally Raised Revenues	30,000	30,000	0	0%	0
Other Transfers from Central Government	229,001	229,001	147,892	65%	147,892
Programme Conditional Grant - Non Wage Recurrent	480,424	480,424	240,212	50%	0
Programme Conditional Grant - Wage Recurrent	1,110,519	1,110,519	555,259	50%	277,630
Development Revenues	552,186	552,186	276,093	50%	0
Programme Conditional Grant - Development	552,186	552,186	276,093	50%	0
Total Revenues Shares	2,402,130	2,402,130	1,219,457	51%	425,522
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,110,519	1,110,519	551,176	50%	275,524
Non Wage	739,425	739,425	312,247	42%	93,888
Development Expenditure					
Domestic Development	552,186	552,186	226,116	41%	43,396
External Financing	0	0	0	0%	0
Total Expenditure	2,402,130	2,402,130	1,089,538	45%	412,808
C: Unspent Balances					
Recurrent Balances	425,522	654541.80375	79,941		
Wage		277,630	4,084	-27,552,378%	
Non Wage		147,892	75,857	-9,990,946%	
Development Balances			49,977		
Domestic Development			49,977	-4,339,598%	
External Financing			0	0%	
Total Unspent			129,918	-108,528,326%	

Summary of Department Revenues and Expenditure by Source

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department

Revenues: During the second quarter, the department received a total of UGX 425,522,000. The funds comprised recurrent expenditures, including UGX 227,630,000 for wages and UGX 147,892,000 for non-wage recurrent costs, provided under Other Government Transfers to support activities of the Uganda Climate Smart Agriculture Transformation Project.

Expenditure: Total quarter two expenditure was UGX 413,806,000. Of this amount, UGX 275,524,000 was spent on staff salaries, while UGX 93,888,000 in non-wage recurrent funds was utilized to support district and LLG extension services, including payments to PDCs and Parish Chiefs as allowances.

Reasons for unspent balances on the bank account

By the end of the second quarter, a total of UGX 128,920,000 remained unspent. This balance included UGX 48,979,000 in development funds earmarked for the procurement of agricultural inputs for farmers, for which the procurement process was still ongoing. The remaining UGX 79,941,000 in recurrent funds had not yet been utilized due to ongoing requisitioning and payment processes.

Highlights of physical performance by end of the quarter

Salaries for all 31 staff in post were paid for three months (October- December, 2025). One staff meeting was conducted, office supplies were procured, 9 projects monitored, and 12 supervision sessions carried out. One motor vehicle (UBE 661R) was serviced. A total of 430 pest and disease surveillance activities were carried out, and 2,107 farmers were trained, comprising 725 females and 1,382 males. Additionally, 26,695 animals were inspected and cleared for slaughter, including 5,091 cattle, 671 goats, 21 sheep, and 912 pigs, while 2,591 animals were certified for movement. 3,040 animals were vaccinated i.e. 131 pets against rabies, 415 cattle against lumpy skin disease, 1,210 goats against PPR, and 1,234 animals against other diseases along with 50 animals vaccinated against FMD. A total of 911 animals were treated, 41 cows/heifers were inseminated with 25 successful conceptions recorded.

VOTE: 876 Kyegegwa District

Quarter 2

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	9,117,914	9,117,914	4,533,695	50%	2,267,408
District Unconditional Grant Non-Wage	2,242	2,242	1,121	50%	1,121
Locally Raised Revenues	50,525	50,525	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	1,942,501	1,942,501	971,251	50%	485,625
Programme Conditional Grant - Wage Recurrent	7,122,646	7,122,646	3,561,323	50%	1,780,661
Development Revenues	3,559,722	3,698,162	1,064,397	30%	1,028,558
District Discretionary Equalisation Development Grant	145,000	145,000	72,500	50%	72,500
External Financing	1,762,967	1,762,967	166,019	9%	130,180
Programme Conditional Grant - Development	1,651,755	1,790,195	825,878	50%	825,878
Total Revenues Shares	12,677,636	12,816,076	5,598,092	44%	3,295,966

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	7,122,646	7,122,646	2,960,204	42%	1,646,206
Non Wage	1,995,269	1,995,269	964,883	48%	483,781
Development Expenditure					
Domestic Development	1,796,755	1,935,195	56,020	3%	56,020
External Financing	1,762,967	1,762,967	110826.092	6%	77,531
Total Expenditure	12,677,636	12,816,076	4,091,932	32%	2,263,538

C: Unspent Balances

Recurrent Balances	2,267,408	4409465.60525	608,608		
Wage		1,780,661	601,119	-367,957,137,19	3,469,630%
Non Wage		486,746	7,489	-97,773,026%	
Development Balances			897,551		
Domestic Development			842,358	-61,528,784%	
External Financing			55,193	-51,697,091%	
Total Unspent			1,506,159	-405,897,274%	

Summary of Department Revenues and Expenditure by Source

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department

By end of Q2, the department received ugx. 5,598,092,000 (44% of the annual budget) cumulatively. Of this ugx. 4,533,695,000 was recurrent and ugx. 1,064,397,000 development. of the recurrent ugx. 3,561,323,000 was wage.

Recurrent funds was spent on recurrent activities and salaries.

Reasons for unspent balances on the bank account

Wage balances of ugx. 599,304,000 was as a result of incomplete recruitment process that is ongoing, ugx 7,489,000 was as result local procurements not completed and also ugx. 55,193,000 external financing was a result of un completed local procurements. ugx. 842,358,000 balance on domestic development was as a result of un completed procurement process.

Highlights of physical performance by end of the quarter

108% of the targeted children immunized with DPT3, 98.3% OPD attendance registered, 74.0% of targeted deliveries conducted, and 88% of IPD admissions registered.

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department**Department: Education****B1: Overview of Department Revenues and Expenditures by source ('000s)**

	Approved Budget	Revised Budget	Cumulative Release	% Approved Budget Released	Quarter outturn
A: Breakdown of Department Revenues					
Recurrent Revenues	13,524,199	13,587,199	6,167,583	46%	2,513,490
District Unconditional Grant Wage	59,000	59,000	29,500	50%	14,750
Locally Raised Revenues	52,100	52,100	15,000	29%	15,000
Other Transfers from Central Government	45,000	45,000	33,670	75%	33,670
Programme Conditional Grant - Non Wage Recurrent	3,567,821	3,630,821	1,189,274	33%	0
Programme Conditional Grant - Wage Recurrent	9,800,278	9,800,278	4,900,139	50%	2,450,070
Development Revenues	1,507,906	1,859,715	540,233	36%	540,233
District Discretionary Equalisation Development Grant	110,000	110,000	55,000	50%	55,000
External Financing	427,440	427,440	0	0%	0
Programme Conditional Grant - Development	970,466	1,322,275	485,233	50%	485,233
Total Revenues Shares	15,032,105	15,446,914	6,707,816	45%	3,053,723

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure					
Wage	9,859,278	9,859,278	4,911,309	50%	2,727,872
Non Wage	3,664,921	3,727,921	1,053,500	29%	87,553
Development Expenditure					
Domestic Development	1,080,466	1,432,275	14,395	1%	14,395
External Financing	427,440	427,440	27915.72	7%	27,916
Total Expenditure	15,032,105	15,446,914	6,007,120	40%	2,857,736

C: Unspent Balances

Recurrent Balances	2,513,490	5338269.188	202,774		
Wage		2,464,820	18,330	-272,787,151%	
Non Wage		48,670	184,443	-14,509,140%	
Development Balances			497,922		
Domestic Development			525,838	-35,514,863%	
External Financing			-27,916	-13,477,563%	
Total Unspent			700,696	-597,658,324%	

Summary of Department Revenues and Expenditure by Source

VOTE: 876 Kyegegwa District**Quarter 2****SECTION B : Summary by Department**

The Department received a total of shs 3,053,723,000 of shs 14,750,000 was District Unconditional Grant wage, shs 15,000,000 was Locally raised Revenue, shs 33,670,000 was Other Transfers from Central Government, shs 2,450,070,000 was Programme Conditional Grant - Wage Recurrent, shs 485,233,000 as Programme Conditional Grant – Development, shs 55,000,000 was District Discretionary Equalisation Development Grant. The department spent a total of shs 2,858,687,000, of which shs 2,728,823,000 was spent on wage, shs 87,553,000 was spent on recurrent activities, shs 14,395,000 was spent on development interventions, shs 27,916,000 was spent on externally funded activities.

Reasons for unspent balances on the bank account

1. Delayed invoicing by contractors for capital projects ie construction and supplies
2. Late deployment of secondary teachers for Ruyonza Seed Secondary School
3. Retired and promoted staff -teachers during the Quarter who were not replaced immediately account for wage balances
4. External financing funds were warranted at end of Q1 and spent in Q2 resulting negative

Highlights of physical performance by end of the quarter

SFG for construction of school infrastructure –Classrooms and latrines, Maintenance grant for renovation and maintenance of classrooms, construction of latrines, Procurement of desks, and DDEG grant for construction of staff quarters at Kibaale Primary school

During the Quarter under review, Procurement process for the following projects was concluded to pave way for construction of classrooms, Latrines and staff quarters and supply of furniture and water tanks at each of the following schools. Isanga Ps, Sooba Ps, Kyankunyule Ps, Kyanyinoburo Ps, Kabbani Ps, kitaleesa Ps, -Latrines at Katamba Ps, Isanga Ps, Mpara Ps, Iringa Ps, sooba Ps, Staff quarter construction at Kibaale Ps, Procurement of furniture -233 desks for Isanga,sooba,Kyankunyule,kyanyinoburo,Kabbani and Kitaleesa Primary Schools, Fencing of Ruyonza Seed Secondary School, Renovation and Maintenance of 2 classrooms at Kinyinya Ps,Mpara,Rwenyange and Kicumu

VOTE: 876 Kyegegwa District

Quarter 2

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	1,294,447	1,621,205	604,330	47%	302,165
District Unconditional Grant Wage	208,660	208,660	104,330	50%	52,165
Locally Raised Revenues	85,787	85,787	0	0%	0
Other Transfers from Central Government	0	326,758	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000	500,000	50%	250,000
Development Revenues	0	0	0	0%	0
Total Revenues Shares	1,294,447	1,621,205	604,330	47%	302,165
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	208,660	208,660	104,306	50%	52,310
Non Wage	1,085,787	1,412,545	601,548	55%	504,134
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	1,294,447	1,621,205	705,854	55%	556,444
C: Unspent Balances					
Recurrent Balances	302,165	556,944.184	-101,524		
Wage		52,165	24	-14,540%	
Non Wage		250,000	-101,548	-50,462,994,099,864%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			-101,524	-70,283,236%	

Summary of Department Revenues and Expenditure by Source

VOTE: 876 Kyegegwa District

Quarter 2

SECTION B : Summary by Department

The department received a total of shs 302,165,000 and the breakdown as follows:

Maintenance grant on roads Ugx: 250,000,000

Wages (Salaries of works staff) Ugx: 52,165,000

Transfers to LLG Ugx: 197,366,288

Balances from Quarter One Ugx: 72,454,617

Uganda Road Fund Ugx: 65,000,000

Total revenues Amounts to Ugx: 637,137,905

Reasons for unspent balances on the bank account

For maintenance grant, Funds balances were not covering up a full activity on a road. Therefore forwarded to be topped up for spending in Quarter three.

For URF, waiting for subsequent releases to meet the planned figures and then we implement in Q3 and Q4.

Highlights of physical performance by end of the quarter

The following expenditure was incurred by works department during the second quarter 2026:

1. Funds Transfer to Sub Counties (CARS) Ugx: 101,778,718, Funds transfer to Kyegegwa Town Council Ugx 95,5827,570
2. Salary payment Ugx: 52,310,398
3. Fuel and materials for Mukyeeya-Isunga -Bugogo road 14.7km and Bugogo-Kidindimya road 10km Ugx: 229,892,336
4. Allowances and facilitation along Bugogo-Kidindimya road and Mukyeeya-Isunga -Bugogo road Ugx: 19,700,000
5. Operational expenses under the office of the District Engineer Ugx: 3,613,412
6. Road Materials for Ibiri-Kakindo-Bahuura -Mpara road Ugx: 40,109,800

VOTE: 876 Kyegegwa District

Quarter 2

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	218,419	218,419	84,284	39%	32,974
District Unconditional Grant Wage	55,560	55,560	27,780	50%	13,890
Locally Raised Revenues	50,600	50,600	0	0%	0
Programme Conditional Grant - Non Wage Recurrent	112,259	112,259	56,504	50%	19,084
Development Revenues	450,398	450,398	225,199	50%	225,199
Programme Conditional Grant - Development	435,584	435,584	217,792	50%	217,792
Transitional Conditional Grant - Development	14,815	14,815	7,407	50%	7,407
Total Revenues Shares	668,818	668,818	309,483	46%	258,173
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	55,560	55,560	10,916	20%	0
Non Wage	162,859	162,859	52,787	32%	17,175
Development Expenditure					
Domestic Development	450,398	450,398	13,866	3%	13,866
External Financing	0	0	0	0%	0
Total Expenditure	668,818	668,818	77,568	12%	31,042
C: Unspent Balances					
Recurrent Balances	32,974	71780.19	20,582		
Wage		13,890	16,864	0%	
Non Wage		19,084	3,717	-5,769,935%	
Development Balances			211,333		
Domestic Development			211,333	-12,421,382%	
External Financing			0	0%	
Total Unspent			231,915	-7,498,657%	

Summary of Department Revenues and Expenditure by Source

The department received a total of shs 258,173,000 for Q2 FY 2025/26, of which shs 13,890,000 was District unconditional grant wage, & Shs 19,084,000 was Programme Conditional Grant - Non Wage Recurrent, Shs 217,792,000 as Programme Conditional Grant - Development, shs 7,407,000 as Transitional Conditional Grant - Development. The department spent a total of shs 31,042,000 during Q2 FY 2025/26, of which shs 10,916,000 was spent on wage & shs 17,175,000 was spent on recurrent activities, shs 13,866,000 was spent on development interventions