

VOTE: 838 Jinja 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 838 Jinja 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.

NAKAMATTE LILIAN
(Accounting Officer)

Signed on Date: 17-12-2025

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	1,613,018	1,613,018	337,765	21%
Discretionary Government Transfers	5,244,170	5,244,170	1,157,005	22%
Conditional Government Transfers	41,766,375	41,766,375	10,437,240	25%
Other Government Transfers	770,367	770,367	71,924	9%
External Financing	511,311	511,311	0	0%
Total Revenues shares	49,905,241	49,905,241	12,003,935	24%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	2,233,681	2,233,681	416,401	19%
Tourism Development	59,374	59,374	12,780	22%
Natural Resources, Environment, Climate Change, Land and Water Management	605,931	605,931	117,483	19%
Private Sector Development	79,287	79,287	19,795	25%
Integrated Transport Infrastructure and Services	1,940,853	1,940,853	130,251	7%
Sustainable Urbanisation and Housing	1,800	1,800	0	0%
Human Capital Development	32,911,634	32,911,634	7,540,844	23%
Public Sector Transformation	8,856,163	8,492,607	1,734,328	20%
Governance and Security	2,080,021	2,443,577	358,512	17%
Regional Balanced Development	378,477	378,477	82,321	22%
Development Plan Implementation	758,021	758,021	182,578	24%
Grand Total	49,905,241	49,905,241	10,595,293	21%
Wage	29,149,249	29,149,249	6,840,525	23%
Non-Wage Recurrent	16,959,276	16,959,276	3,717,018	22%
Domestic Devt	3,285,405	3,285,405	37,751	1%
External Financing	511,311	511,311	0	0%

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

Jinja District received a total of U.shs 12,003,935,000 during the period under review against the budgeted U.shs 49,905,241,000. This represents a budget performance of 24% as at 30th September 2025. Most central government funds under performed in the quarter, that is 25% for Conditional government transfers, discretionary transfers at 22%, non- wage recurrent at 25% , wage at 25%, Government development 6%, external transfers and other Government transfers had a 0% and 9% respectively outturn during the quarter under review.

The under performance of Other Government Transfers is attributed to budget cuts of URF and none release of most grants in Q1 i.e. National Oil Seed Project, UNEB, UWEP & YLP as shown in the summary table above while that of external transfers is attributed to no funds from all donors like GAVI, UNICEF and WHO. Of the Cumulative actual receipt during the quarter Locally Raised Revenue (LRR) was 21% of the annual budget. The performance of Local Service was not good because of performance but better performance is expected next quarter. By the end of quarter 1, 95% of the funds received had been disbursed to the departments with Education, Administration, Production, Health and Finance realizing the highest budget out turn. The overall expenditure performance of all the departments was UGX 10,595,293,000 out of the total release of Ushs. UGX 12,003,935,000, representing 81% expenditure performance of the disbursed funds.

VOTE: 838 Jinja 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	1,613,018	1,613,018	337,765	21%
Animal and Crop Husbandry related Levies	23,753	23,753	0	0%
Business licenses	180,000	180,000	52,527	29%
Donations from Individuals	80,000	80,000	0	0%
Donations from Private Entities	12,000	12,000	0	0%
Inspection Fees	9,500	9,500	1,979	21%
Land Fees	133,900	133,900	6,450	5%
Local Hotel Tax	2,000	2,000	0	0%
Local Services Tax-Payable By Individuals	319,808	319,808	53,397	17%
Market /Gate Charges	20,000	20,000	10,393	52%
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	301,000	301,000	130,248	43%
Nomination Fees	0	0	11,750	
Other fees e.g. street parking fees	176,918	176,918	13,033	7%
Other permits	0	0	601	
Other Royalties	238,400	238,400	39,337	17%
Property related Duties/Fees	100,000	100,000	7,482	7%
Registration fees for Documents and Businesses	3,000	3,000	2,755	92%
Rent & Rates - Non-Produced Assets – from private entities	0	0	680	
Rent & rates – produced assets-From Private Entities	7,740	7,740	7,033	91%
Sale of bid documents-From Government Units	5,000	5,000	100	2%
Discretionary Government Transfers	5,244,170	5,244,170	1,157,005	22%
District Discretionary Equalisation Development Grant	505,020	505,020	0	0%
District Unconditional Grant Non-Wage	1,080,703	1,080,703	270,176	25%
District Unconditional Grant Wage	3,294,057	3,294,057	823,514	25%
Urban Discretionary Equalisation Development Grant	111,130	111,130	0	0%
Urban Unconditional Non-Wage	253,261	253,261	63,315	25%
Conditional Government Transfers	41,766,375	41,766,375	10,437,240	25%
Programme Conditional Grant - Non Wage Recurrent	13,550,436	13,550,436	3,798,367	28%
Programme Conditional Grant - Development	1,845,932	1,845,932	175,075	9%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Programme Conditional Grant - Wage Recurrent	25,855,193	25,855,193	6,463,798	25%
Transitional Conditional Grant - Development	514,815	514,815	0	0%
Other Government Transfers	770,367	770,367	71,924	9%
GROW Project	30,000	30,000	0	0%
National Oil Seeds Project	90,000	90,000	0	0%
Parish Community Associations (PCAs)	100,000	100,000	0	0%
Support to PLE (UNEB)	40,000	40,000	0	0%
Uganda Road Fund (URF)	490,367	490,367	71,924	15%
Uganda Women Entrepreneurship Program(UWEP)	10,000	10,000	0	0%
Youth Livelihood Programme (YLP)	10,000	10,000	0	0%
External Financing	511,311	511,311	0	0%
Global Alliance for Vaccines and Immunization (GAVI)	211,311	211,311	0	0%
Jhpiego Corporation	50,000	50,000	0	0%
United Nations Children Fund (UNICEF)	150,000	150,000	0	0%
World Health Organisation (WHO)	100,000	100,000	0	0%
Total Revenues Shares	49,905,241	49,905,241	12,003,935	24%

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Cumulative Performance for Locally Raised Revenues

A total to Ugx 337,765,211 was received of the total budget 1,613,018,000 in Quarter 1 FY 2024/25 from locally collected revenues representing a performance of 21% of the annual budget. the deviation is attributed to a good performance of inspection fees, royalties, rents, business, registrations, licences.

Cumulative Performance for Central Government Transfers

A total to Ugx 10,441,593,875 of the central government conditional transfers was received in Quarter 1 FY 2025/26 from Central Government representing a performance of 25% of the 41,766,375,494 annual budget. while as ugx 1,157,005,193 of the discretionary transfers was received representing 22% of the 5,244,170,117 annual budget. the variation in receipts is due to high performance of other grants other than wage

Cumulative Performance for Other Government Transfers

During the quarter under review Jinja DLG received U Shs. 71,924,287 against an annual budget of Shs 770,366,669 representing only 9% budget performance of OGT. The amount received was from Uganda Road Fund. It should be noted there was no funding from YLP,UWEP, national oil seed and funds for the Parish Community Associations (PCAs)

Cumulative Performance for External Financing

During the quarter under review only 0% of the budget external financing was realized with no funds received from the different sources

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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	10,254,590	10,254,590	1,996,093	19%	1,996,093
Sub-Total	10,254,590	10,254,590	1,996,093	19%	1,996,093
Department: Finance					
10 Financial Management and Accountability (LG)	886,097	886,097	242,501	27%	242,501
Sub-Total	886,097	886,097	242,501	27%	242,501
Department: Statutory bodies					
10 Legislation and Oversight	608,823	608,823	72,765	12%	72,765
Sub-Total	608,823	608,823	72,765	12%	72,765
Department: Production and Marketing					
10 Agricultural Extension	1,686,437	1,686,437	341,241	20%	341,241
20 Agricultural Production	476,881	476,881	37,751	8%	37,751
30 Agricultural Value Chain Services	85,936	85,936	37,409	44%	37,409
Sub-Total	2,249,255	2,249,255	416,401	19%	416,401
Department: Health					
10 Primary HealthCare	10,137,893	10,137,893	2,369,167	23%	2,369,167
20 Hospital Services	897,777	897,777	169,531	19%	169,531
Sub-Total	11,035,671	11,035,671	2,538,698	23%	2,538,698
Department: Education					
10 Pre-Primary and Primary Education	8,624,095	8,624,095	2,085,956	24%	2,085,956
20 Secondary Education	10,284,259	10,284,259	2,496,138	24%	2,496,138
30 Skills Development	1,172,643	1,172,643	299,686	26%	299,686
40 Education&Sports Management and Inspection	318,856	318,856	43,633	14%	43,633
50 Special Needs Education	3,000	3,000	940	31%	940
Sub-Total	20,402,853	20,402,853	4,926,353	24%	4,926,353
Department: Roads and Engineering					
10 Community Access Roads	1,957,853	1,957,853	130,251	7%	130,251
Sub-Total	1,957,853	1,957,853	130,251	7%	130,251
Department: Water					
10 Rural Water Supply and Sanitation	1,074,011	1,074,011	30,476	3%	30,476

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Sub-Total	1,074,011	1,074,011	30,476	3%	30,476
Department: Natural Resources					
10 Natural Resources Management	585,596	585,596	117,483	20%	117,483
Sub-Total	585,596	585,596	117,483	20%	117,483
Department: Community Based Services					
10 Community Mobilisation	131,817	131,817	32,904	25%	32,904
20 Empowerment and Mindset Change	238,208	238,208	11,628	5%	11,628
Sub-Total	370,025	370,025	44,532	12%	44,532
Department: Planning					
10 Planning and Statistics	194,966	194,966	17,411	9%	17,411
Sub-Total	194,966	194,966	17,411	9%	17,411
Department: Internal Audit					
10 Compliance	146,841	146,841	29,755	20%	29,755
Sub-Total	146,841	146,841	29,755	20%	29,755
Department: Trade, Industry and Local Development					
10 Commercial Services	138,661	138,661	32,575	23%	32,575
Sub-Total	138,661	138,661	32,575	23%	32,575
Grand Total	49,905,241	49,905,241	10,595,293	21%	10,595,293

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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	9,163,749	9,163,749	2,186,359	24%	2,186,359
District Unconditional Grant Non-Wage	139,021	139,021	34,755	25%	34,755
District Unconditional Grant Wage	1,031,513	1,031,513	257,878	25%	257,878
Locally Raised Revenues	116,324	116,324	13,921	12%	13,921
Multi-Sectoral Transfers to LLGs_NonWage	1,116,463	1,116,463	189,697	17%	189,697
Programme Conditional Grant - Non Wage Recurrent	6,760,428	6,760,428	1,690,107	25%	1,690,107
Development Revenues	1,090,841	1,090,841	0	0%	0
District Discretionary Equalisation Development Grant	227,285	227,285	0	0%	0
Multi-Sectoral Transfers to LLGs_Gou	363,556	363,556	0	0%	0
Transitional Conditional Grant - Development	500,000	500,000	0	0%	0
Total Revenues Shares	10,254,590	10,254,590	2,186,359	21%	2,186,359
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	1,031,513	1,031,513	156,358	15%	156,358
Non Wage	8,132,236	8,132,236	1,839,735	23%	1,839,735
Development Expenditure					
Domestic Development	1,090,841	1,090,841	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	10,254,590	10,254,590	1,996,093	19%	1,996,093
C: Unspent Balances					
Recurrent Balances	2,186,359	4287030.0315	190,266		
Wage		257,878	101,520	-15,635,798%	
Non Wage		1,928,480	88,746	-385,350,885%	
Development Balances			0		
Domestic Development			0	-117,128,143,001,406,670%	
External Financing			0	0%	
Total Unspent			190,266	-197,422,910%	

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SECTION B : Summary by Department

Summary of Department Revenues and Expenditure by Source

Revenue

Cumulative Revenue out turn was Shs 2,206,181,000against approved Budget of Shs. 10,254,590,000 representing 22%. During the quarter under review

Administration Department was allocated 2,206,181,000

Expenditure.

The funds were spent on Wage Ushs. 156,358,000 Non wage Ushs. 1,839,735,000 leaving a balance of Shs. 210,088,000 as unspent balance

Reasons for unspent balances on the bank account

The un spent balances under the department were funds for employees for those who were not validated due to mismatch in the dates of birth between IPPS and NIRA interface, salary caused by the ban on recruitment,

Highlights of physical performance by end of the quarter

- 1 supervision and monitoring of the development programmers in the district,
- payment for overhead costs like water and electricity bills, motor vehicle repairs and servicing procured,
- 3 verification of salaries and pension payroll done,
- Responded to Audit management letter for pension and salaries for Fy2024/2025
- 3 DTPC meetings held,
- updated employee bio-data, staff list on Human Management Capital.
- Validation of staffs & pensioners before Migration to Human Capital Management.
- preparation & submission of 4th quarter accountability reports for salaries and pension to various Ministries.
- handled disciplinary cases and making submissions to relevant authorities.

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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	886,097	886,097	251,525	28%	251,525
District Unconditional Grant Non-Wage	523,773	523,773	130,943	25%	130,943
District Unconditional Grant Wage	195,042	195,042	48,761	25%	48,761
Locally Raised Revenues	167,282	167,282	71,821	43%	71,821
Development Revenues	0	0	0	0%	0
Total Revenues Shares	886,097	886,097	251,525	28%	251,525
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	195,042	195,042	46,001	24%	46,001
Non Wage	691,055	691,055	196,500	28%	196,500
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	886,097	886,097	242,501	27%	242,501
C: Unspent Balances					
Recurrent Balances	251,525	464024.778	9,024		
Wage		48,761	2,760	-4,600,076%	
Non Wage		202,765	6,265	-36,723,586%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			9,024	-23,998,531%	

Summary of Department Revenues and Expenditure by Source

The department has received a total of Ugx 251,528,000 in Q1 out of the planned annual budget of Ugx 886,096,876. This represents a budget performance of 28%.
Of the funds recieved Ugx 71,821, 000 was from local revenue sources, Ugx 48,761,000 was for wage grants and Ugx 130,943,000 was non wage recurrent grants from Central Government.

Of the Funds received to date ugx 242,501,000 (965)was spent with the wages accounting for Ugx 46,001,000 and non wage expenses of ugx 196,500,000.
The unspent balance of ugx 9,024,000 comprised of Ugx 2,760,000 for wage and ugx 6,265,000 for non wage