
VOTE: 923 Rukiga 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 923 Rukiga 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.

NAKINTU SHARIFAH
(Accounting Officer)

Signed on Date: 09-03-2026

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	346,391	346,391	205,084	59%
Discretionary Government Transfers	3,284,873	3,284,873	1,642,436	50%
Conditional Government Transfers	24,276,843	24,449,275	11,831,280	49%
Other Government Transfers	359,702	359,702	194,224	54%
External Financing	538,990	538,990	25,639	5%
Total Revenues shares	28,806,798	28,979,230	13,898,664	48%

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

Programme	Approved Budget 2025/26	Revised Budget	Cumulative Expenditure	% Budget Released
Agro-Industrialization	1,313,392	1,313,392	593,373	45%
Tourism Development	10,795	10,795	4,811	45%
Natural Resources, Environment, Climate Change, Land and Water Management	472,984	472,984	163,406	35%
Private Sector Development	111,918	111,918	43,111	39%
Integrated Transport Infrastructure and Services	1,512,376	1,351,601	637,297	42%
Human Capital Development	19,467,447	19,639,879	8,927,000	46%
Public Sector Transformation	4,788,214	4,350,358	1,876,578	39%
Governance and Security	217,161	815,792	464,034	214%
Regional Balanced Development	435,438	435,438	183,948	42%
Development Plan Implementation	477,072	477,072	175,405	37%
Grand Total	28,806,798	28,979,230	13,068,961	45%
Wage	17,955,975	17,955,975	8,828,025	49%
Non-Wage Recurrent	8,360,705	8,423,705	3,564,078	43%
Domestic Devt	1,951,129	2,060,560	652,119	33%
External Financing	538,990	538,990	24,740	5%

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

Rukiga District cumulative receipts at the end of Quarter Two FY 2025/2026 were UGX 13,898,664,000 out of the total annual approved budget of UGX 28,806,798,000 representing 48%. This under performance was due to under performance of Conditional Government Transfers and External Financing 49% and 5%.

Local Revenue over performed at 59%. This over performance was due to over performance in other Agency fees, Business license, Local Services Tax-Payable By Individuals, Land fees, Market /Gate Charges, Other License fees and Registration fees for Documents and Businesses which performed at 111%, 59%, 186%, 97%, 75%, 158% and 59% respectively. Conditional Government Transfers performed at 49%, this under performance was due to under performance of Programme Conditional Grant - Non Wage Recurrent that performed at 46%. Discretionary Government Transfers performed at the expected 50%. Other government transfer and External Financing under performed at 54% and 5% respectively. The Cumulative Expenditure by end of quarter two was UGX 13,070,872,000 against the cumulative receipts UGX 13,898,664,000 leaving unspent balance of UGX 827,792,000.

Out of the Total expenditure, UGX 8,829,936,000 was spent on wage UGX 3,564,078,000 was spent on Non-Wage Recurrent, 652,119,000 UGX was spent on Domestic Development and 24,740,000UGX was spent as Donor Development/ External Financing

VOTE: 923 Rukiga 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	346,391	346,391	205,084	59%
Agency Fees	2,000	2,000	2,224	111%
Animal and Crop Husbandry related Levies	42,000	42,000	6,790	16%
Business licenses	37,000	37,000	21,727	59%
Land Fees	4,000	4,000	7,459	186%
Liquor licenses	1,000	1,000	0	0%
Local Hotel Tax	900	900	0	0%
Local Services Tax-Payable By Individuals	96,000	96,000	93,496	97%
Market /Gate Charges	70,500	70,500	52,737	75%
Other Licence fees	11,200	11,200	17,700	158%
Production Bonus	30,000	30,000	0	0%
Property related Duties/Fees	25,000	25,000	0	0%
Registration fees for Documents and Businesses	5,000	5,000	2,950	59%
Rent & rates – produced assets-From Private Entities	21,791	21,791	0	0%
Discretionary Government Transfers	3,284,873	3,284,873	1,642,436	50%
District Discretionary Equalisation Development Grant	486,887	486,887	243,444	50%
District Unconditional Grant Non-Wage	570,554	570,554	285,277	50%
District Unconditional Grant Wage	2,151,288	2,151,288	1,075,644	50%
Urban Discretionary Equalisation Development Grant	20,835	20,835	10,418	50%
Urban Unconditional Non-Wage	55,307	55,307	27,654	50%
Conditional Government Transfers	24,276,843	24,449,275	11,831,280	49%
Programme Conditional Grant - Non Wage Recurrent	7,034,750	7,097,750	3,210,234	46%
Programme Conditional Grant - Development	822,591	932,023	411,296	50%
Programme Conditional Grant - Wage Recurrent	15,804,687	15,804,687	7,902,343	50%
Transitional Conditional Grant - Development	614,815	614,815	307,407	50%
Other Government Transfers	359,702	359,702	194,224	54%
GROW Project	13,000	13,000	0	0%
Support to PLE (UNEB)	23,000	23,000	23,580	103%
Uganda Road Fund (URF)	311,302	311,302	167,995	54%

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<i>Ushs Thousands</i>	Approved Budget	Revised Budget	Cumulative Receipts	% of Budget Received
Uganda Women Entrepreneurship Program(UWEP)	12,400	12,400	2,650	21%
External Financing	538,990	538,990	25,639	5%
Cordaid-Uganda	200,028	200,028	24,639	12%
Global Alliance for Vaccines and Immunization (GAVI)	115,145	115,145	1,000	1%
Global Fund for HIV, TB & Malaria	38,000	38,000	0	0%
United Nations Children Fund (UNICEF)	87,231	87,231	0	0%
World Health Organisation (WHO)	98,586	98,586	0	0%
Total Revenues Shares	28,806,798	28,979,230	13,898,664	48%

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

Cumulative Receipts of Locally Raised Revenue at the end of Q2 was UGX 205,084,000 against the planned UGX 346,391,000 representing 59%.

This is above the average performance of 50%.

This over performance was due to over performance in other Agency fees at 111%, Business license at 59%, Land fees at 186%, Local Services Tax-Payable By Individuals at 97%, Market /Gate Charges at 97%, Other License fees at 158% and Registration fees for Documents and Businesses at 59%.

Cumulative Performance for Central Government Transfers

The Cumulative receipts from central government Transfers for Rukiga District Local Government was UGX 13,473,716,000 out of UGX 27,561,716,000 of the annual revised Budget representing 49%. Discretionary Government Transfers performed averagely at 50% due to good performance of District Discretionary Development Equalization Grant and Urban Discretionary Development Equalization Grant. Conditional Government Transfers was UGX 11,831,280,000 (49%) which is below the expected average performance.

Cumulative Performance for Other Government Transfers

The Cumulative Receipt of Other Government Transfers was by end of Q2 FY2025/2025 was UGX 194,224,000 against the approved Budget of UGX 385,702,000 representing 54%.

This over performance was due to Support to PLE(UNEB), Uganda Road Fund (URF) which performed above average at 103% and 54% respectively.

Cumulative Performance for External Financing

The cumulative receipts of External Financing by end Q2 FY 2025/2026 was UGX 25,639,000 against UGX 538,990,000 representing 5%. This under performance is as a result of Underperformance of Cordaid-Uganda at 12%, Global Alliance for Vaccines and Immunization (GAVI) at 1%, Global Fund for HIV, TB & Malaria, United Nations Children Fund (UNICEF) and World Health Organization (WHO) which all performed at 0%.

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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	4,807,086	4,967,861	2,262,179	47%	1,725,685
Sub-Total	4,807,086	4,967,861	2,262,179	47%	1,725,685
Department: Finance					
10 Financial Management and Accountability (LG)	216,789	216,789	99,124	46%	53,995
Sub-Total	216,789	216,789	99,124	46%	53,995
Department: Statutory bodies					
10 Legislation and Oversight	512,823	512,823	210,734	41%	123,617
Sub-Total	512,823	512,823	210,734	41%	123,617
Department: Production and Marketing					
10 Agricultural Extension	75,000	75,000	37,500	50%	18,848
20 Agricultural Production	1,173,375	1,173,375	524,223	45%	262,333
30 Agricultural Value Chain Services	66,017	66,017	32,150	49%	16,700
Sub-Total	1,314,392	1,314,392	593,873	45%	297,882
Department: Health					
10 Primary HealthCare	365,787	365,787	182,894	50%	91,447
30 Health Management and Supervision	5,224,865	5,224,865	2,399,574	46%	1,297,432
Sub-Total	5,590,652	5,590,652	2,582,467	46%	1,388,878
Department: Education					
10 Pre-Primary and Primary Education	6,982,599	6,982,599	3,321,645	48%	1,763,248
20 Secondary Education	4,246,427	4,418,859	2,006,466	47%	926,664
30 Skills Development	1,453,445	1,453,445	632,919	44%	225,422
40 Education&Sports Management and Inspection	648,164	648,164	236,537	36%	195,982
50 Special Needs Education	3,000	3,000	1,000	33%	0
Sub-Total	13,333,635	13,506,067	6,198,566	46%	3,111,316
Department: Roads and Engineering					
10 Community Access Roads	1,515,799	1,355,024	638,758	42%	348,903
Sub-Total	1,515,799	1,355,024	638,758	42%	348,903
Department: Water					
10 Rural Water Supply and Sanitation	389,024	389,024	88,124	23%	61,022

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	Cumulative Expenditure Performance				Quarterly Expenditure Performance
	Approved Budget	Revised Budget	Cumulative Expenditure	% Budget Spent	Quarter Outturn
Sub-Total	389,024	389,024	88,124	23%	61,022
Department: Natural Resources					
10 Natural Resources Management	458,184	458,184	157,068	34%	99,473
Sub-Total	458,184	458,184	157,068	34%	99,473
Department: Community Based Services					
20 Empowerment and Mindset Change	145,337	145,337	55,306	38%	31,821
Sub-Total	145,337	145,337	55,306	38%	31,821
Department: Planning					
10 Planning and Statistics	308,494	308,494	98,486	32%	79,075
Sub-Total	308,494	308,494	98,486	32%	79,075
Department: Internal Audit					
10 Compliance	89,870	89,870	35,854	40%	18,861
Sub-Total	89,870	89,870	35,854	40%	18,861
Department: Trade, Industry and Local Development					
10 Commercial Services	124,713	124,713	48,421	39%	21,545
Sub-Total	124,713	124,713	48,421	39%	21,545
Grand Total	28,806,798	28,979,230	13,068,961	45%	7,362,073

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

N / A

B: Breakdown of Sub-SubProgramme Expenditures**Recurrent Expenditure**

Wage	889,259	889,259	389,798	44%	231,838
Non Wage	3,439,087	3,599,862	1,688,844	49%	1,315,057

Development Expenditure

Domestic Development	463,987	463,987	176,790	38%	176,790
External Financing	14,754	14,754	6747.08	46%	2,000
Total Expenditure	4,807,086	4,967,861	2,262,179	47%	1,725,685

C: Unspent Balances

Recurrent Balances	1,055,551	2669175.43925	144,359		
Wage		222,315	54,832	-23,183,849%	
Non Wage		833,236	89,527	-220,668,987%	
Development Balances			53,864		
Domestic Development			53,661	-29,048,230%	
External Financing			203	-568,850%	
Total Unspent			198,223	-224,931,899%	

Summary of Department Revenues and Expenditure by Source

By the end of Quarter Two FY 2024/2025 the total cumulative receipts of funds by Administration department were UGX 2,460,402,000 representing 51% of the total Approved Budget of UGX 4,807,086,000 which is above the expected performance.

The over performance was due to Locally Raised Revenues, Programme Conditional Grant - Non Wage Recurrent and District Discretionary Equalisation Development Grant which performed at 53%, 52% and 57% respectively which is above the expected 50%

The department spent UGX 389,798,000 on Wage, UGX 1,688,844,000 on Nonwage, UGX 176,790,000 on Domestic Development and UGX 6,747,080 on External Financing leaving total unspent balance 144,359,000UGX at the end of the quarter.

Reasons for unspent balances on the bank account

Unspent Balances under wage is due to under staffing, under non wage are funds meant for gratuity. Development was for payment of uncompleted project works on the council hall.

Highlights of physical performance by end of the quarter

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SECTION B : Summary by Department

Paid Staff Salaries from July to December 2025.
Payroll data capture for both active and pension was done.
Submitted vacant positions for internal and external adverts were made.
Incoming mails received, registered and dispatched to responsible officers.
Annual BOS conducted for the previous year and report was submitted.
Monitored and mentored all LLG's on government programs.
Support supervision for all LLG's was done.
Planted 180 trees at Kashambya S/C offered by Tarehe Site.

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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	216,789	216,789	112,438	52%	59,385
District Unconditional Grant Non-Wage	51,413	51,413	25,707	50%	12,853
District Unconditional Grant Wage	137,178	137,178	68,589	50%	34,295
Locally Raised Revenues	28,198	28,198	18,143	64%	12,238
Development Revenues	0	0	0	0%	0
Total Revenues Shares	216,789	216,789	112,438	52%	59,385
B: Breakdown of Sub-SubProgramme Expenditures					
Recurrent Expenditure					
Wage	137,178	137,178	57,923	42%	30,559
Non Wage	79,611	79,611	41,201	52%	23,436
Development Expenditure					
Domestic Development	0	0	0	0%	0
External Financing	0	0	0	0%	0
Total Expenditure	216,789	216,789	99,124	46%	53,995
C: Unspent Balances					
Recurrent Balances	59,385	108192.081	13,315		
Wage		34,295	10,666	-3,055,883%	
Non Wage		25,091	2,648	-4,308,784%	
Development Balances			0		
Domestic Development			0	0%	
External Financing			0	0%	
Total Unspent			13,315	-9,852,972%	

Summary of Department Revenues and Expenditure by Source

By the end of Quarter Two FY 2025/2026 the total cumulative receipts of funds by Finance department were UGX 112,438,000 representing 52% of the total Approved Budget of UGX 216,789,000. This over performance was due to over performance in Local Revenue which performed at 64% which is above the expected 50%.

The department spent UGX 58,367,000 on Wage and UGX 41,201,000 on Nonwage, leaving total unspent balance 12,870,000UGX at the end of the quarter.

Reasons for unspent balances on the bank account

Unspent balance under wage was due to under staffing in the department.