AKRIGHT CITY RESIDENTS ASSOCIATION (ACRA)

Vision: An All-Inclusive, Green, Secure, and Sustainable Model Gated Community

Akright City, My Village Our City

ACRA Q2/HALF YEAR 2026 FINANCIAL PERFORMANCE REPORT

AS AT 30TH /JUNE/2026

Prepared by:

Hajji Counsel Nassir Mwanje

Finance Minister, ACRA 2026

For and on Behalf of

ACRA 2026 Leadership

EXECUTIVE SUMMARY

This report presents the financial performance of the Akright City Residents Association (ACRA) for the Second Quarter (Q2) of 2026, covering the period 1st April 2026 to 30th June 2026. It also makes reference to Q1 performance and overall half year performance against the projected budget.

(i) **Highlights at a Glance-Table A**

	Total Income	Total Expenditure	Closing Balance	2026 Budget (199.8m)
QI	UGX 73,060,000	UGX 48,099,900	UGX 24,960,100	37% of UGX 199.8M
Q2	UGX 63,195,000	UGX 84,404,600	UGX (21,209,600)	31%of UGX 199.8M

(ii) Specific Insights- Acra Subscriptions only-Table B

	Q1	Q2	Remarks
No. ACRA Paid Up Residents	102	53	52% drop
Total Collections from ACRA Subscriptions	46,150,000	23,950,000	51.9% drop
Village 70% (based on each village)	32,305,000	16,765,000	49,070,000/-(in 6 Months)
ACRA Central 30%	13,845,000	7,185,000	21,030,000/- in 6 months

Note: ACRA central has used the 30% (UGX 21,030,000) to inter alia run; Administration salary, office rent, main road maintenance currently estimated by the infrastructure minister at UGX17,500,000, security operations and police support, environment management, etc. In doing so, ACRA central gets additional support from any income saved from social events like Akright Run, development fees and sponsors. Each Village has its own activities and separate accountability report for the usage of funds.

(iii) **Village Performance (In Terms of % of residents who have paid ACRA dues**)

Best Performing Villages (Active Village Participation and Leadership)		
Village	**%of Paid village residents**	**Chairman**
Golf Course Exec (GCE)	44%	Mr Francis Mazinga
California	33%	Ag. Alex Tumwesigye
Executive	32%	Mr Godfrey L. Matovu
Diaspora	29%	Dr Charles Katureebe
Under Performing Villages (Inactive/dull Villages)		
Village	**%of Paid village residents**	**Chairman**
Professional Village	7%	Mr Nyonjo Moses
Sun City	13% (Collected Nothing in Q2)	Mr Baker Nyakaana
Pearl Village	15%	Mr Ivan Senfuma
ICT	16% (Collected Nothing in Q2)	Mr Daniel Ogong

This report, like the above tabulated summary depicts, presents the consolidated financial performance of the Akright City Residents Association (ACRA) for the first half of 2026, comparing the two quarters against each other and against the **approved annual budget of UGX 199,827,600**. At the half-year mark, ACRA had realised **UGX 136,255,000 in total income which is about 68% of the full-year budget**, against total expenditure of **UGX 132,504,500**, leaving a very slim net position of **UGX 3,750,500** held across the Association's accounts.

Q1 was a strong collection and low-spend quarter that generated a surplus of about UGX 25.0M since the village chairmen had not started utilizing their village budgets. **Q2 reversed this trend as** income fell while spending nearly doubled (driven by Village Works and the Akright Run), producing a single quarter deficit of roughly UGX 21.2M. The two quarters therefore largely cancel out, and the Association ends the half-year close to break-even.

Member participation is the area that most needs attention. **Only 155 of 668 known members (23%) had paid their subscription by 30 June**, and momentum weakened in Q2: **102 residents paid in Q1 versus just 53 in Q2.** Subscription income mirrored this, dropping 48% from UGX 46.15M to UGX 23.95M.

Hajji Counsel Nassir Mwanje-0752-504008
Finance Minister ACRA 2026.

1. Half-Year Position at a Glance

Against the approved 2026 budget of UGX 199,827,600, the Association collected UGX 136,255,000 and spent UGX 132,504,500 in the first six months. The charts below place actual performance against budget and show how income was raised and how it was spent.

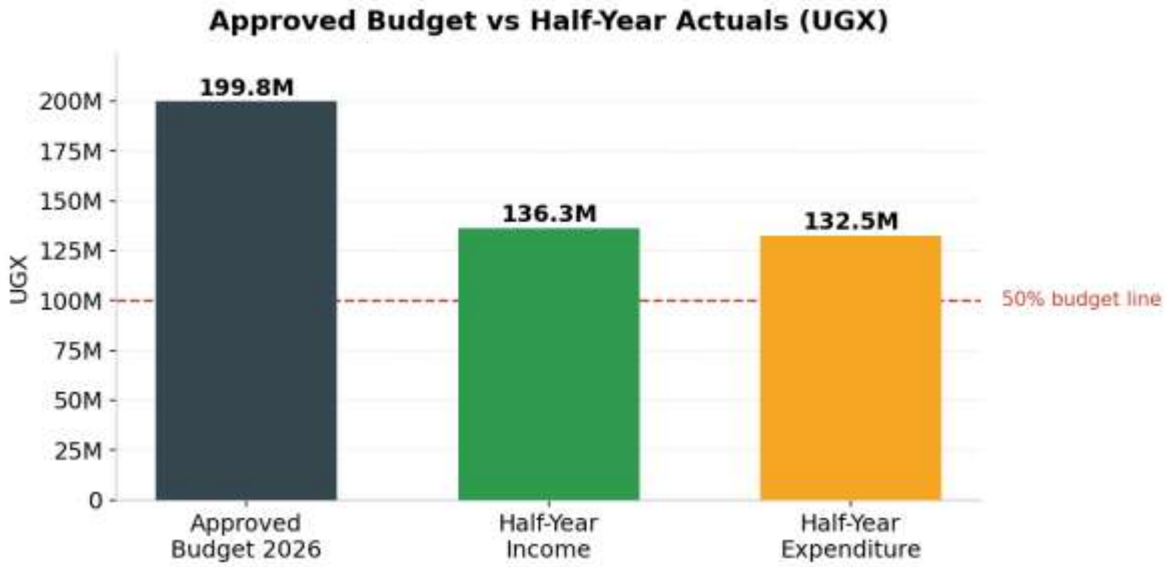


Figure 1: Approved budget compared with half-year income and expenditure.

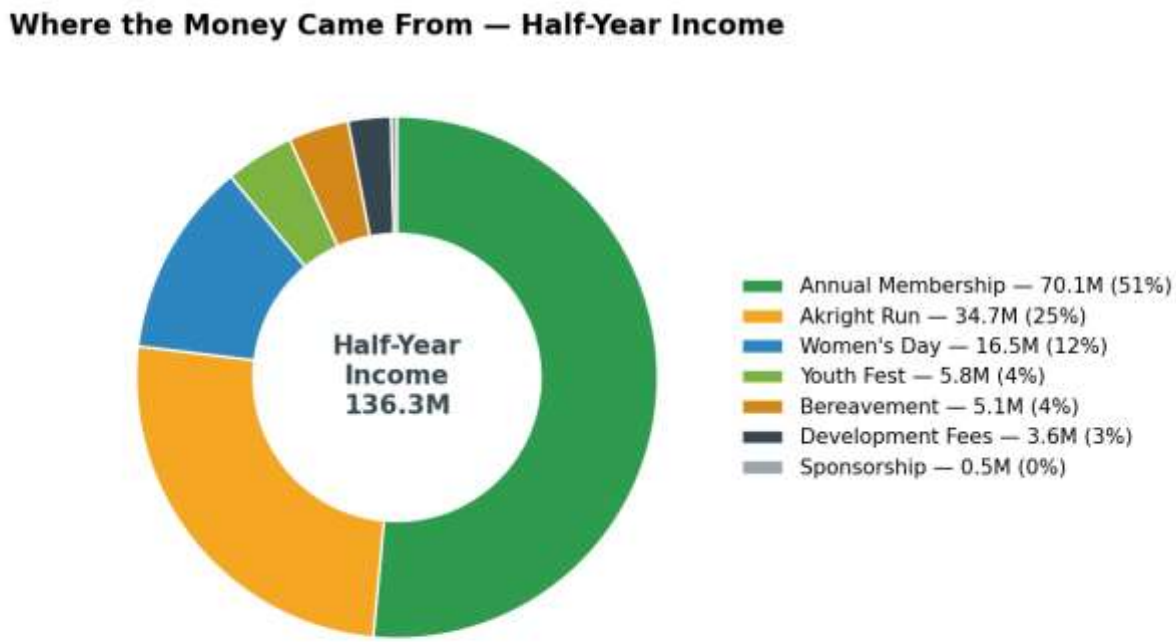


Figure 2: Composition of half-year income. Subscriptions and the Akright Run together account for over three-quarters of all income.

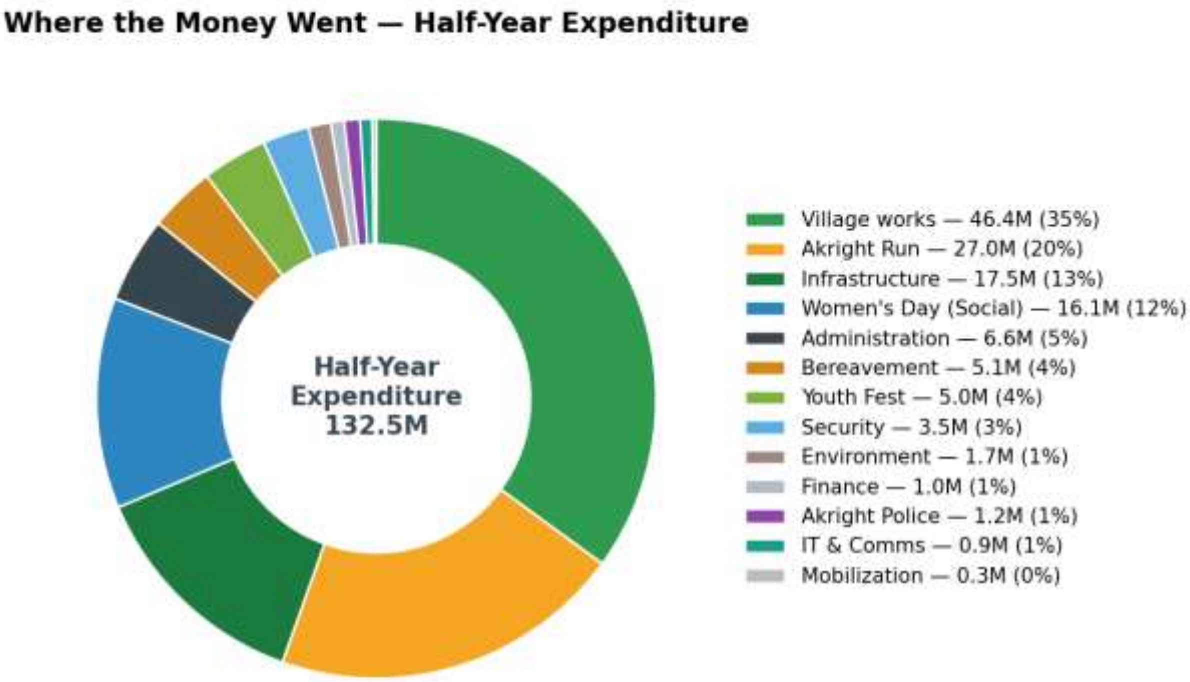


Figure 3: Composition of half-year expenditure. Village Works (35%) and the Akright Run (20%) dominate spending.

2. Quarter-on-Quarter Comparison

The two quarters had very different shapes. **Q1 raised UGX 73.06M and spent UGX 48.10M for a surplus of UGX 24.96M. Q2 raised UGX 63.20M but spent UGX 84.40M for a deficit of UGX 21.21M.** The swing is explained by timing. Women's Day income and its costs fell in Q1, while the Akright Run (both its UGX 34.7M income and UGX 27.0M cost) and the bulk of Village Works landed in Q2.

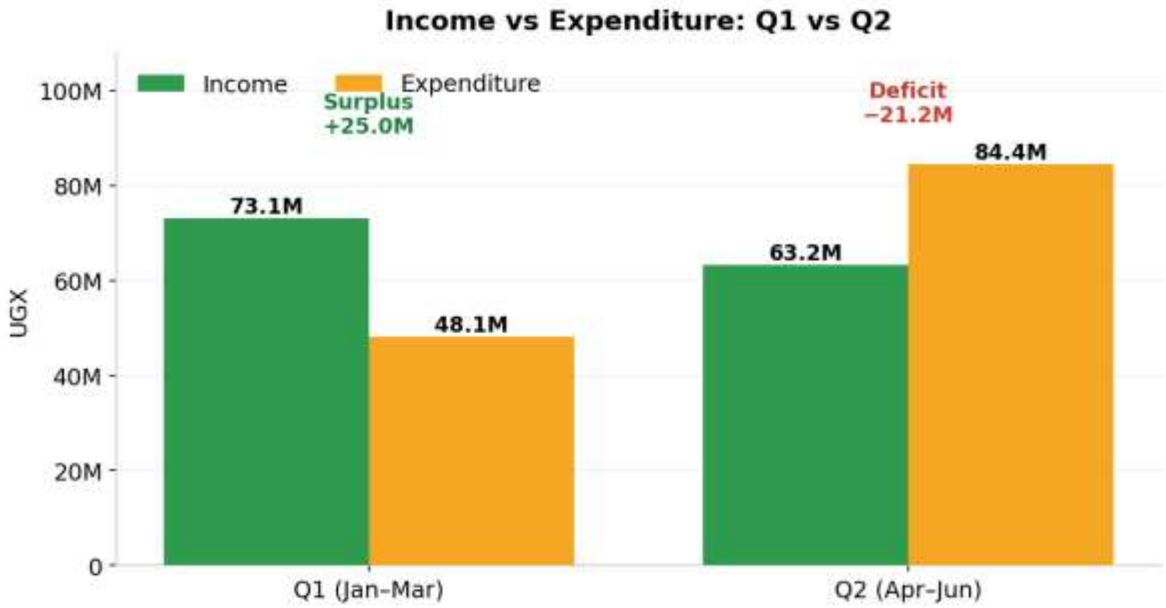


Figure 4: Q1 ran a healthy surplus; Q2 swung to a deficit as event and works spending peaked.

2.1 Income by Source — Q1 vs Q2

Income source	Q1 (UGX)	Q2 (UGX)	Half-Year (UGX)
Annual Membership Fees	46,150,000	23,950,000	70,100,000
Akright Run	—	34,695,000	34,695,000
Women's Day	16,460,000	—	16,460,000
Youth Fest	5,800,000	—	5,800,000
Bereavement	3,150,000	1,950,000	5,100,000
Development Fees	1,000,000	2,600,000	3,600,000
Sponsorship (Harkiss)	500,000	—	500,000
TOTAL INCOME	**73,060,000**	**63,195,000**	**136,255,000**

2.2 Expenditure by Line — Q1 vs Q2

Expenditure line	Q1 (UGX)	Q2 (UGX)	Half-Year (UGX)
Village Works	13,230,000	33,200,000	46,430,000
Akright Run	—	27,040,000	27,040,000
Infrastructure Ministry	2,210,000	15,290,000	17,500,000
Social Affairs (Women's Day)	16,119,500	—	16,119,500
Administration	3,010,000	3,580,000	6,590,000
Bereavement	3,150,000	1,950,000	5,100,000
Youth Affairs (Youth Fest)	5,010,000	—	5,010,000
Security Ministry	2,720,000	830,000	3,550,000
Environment Ministry	1,110,400	599,600	1,710,000
Akright Police Support	200,000	1,010,000	1,210,000
Finance Ministry	920,000	105,000	1,025,000
IT & Communication Ministry	300,000	600,000	900,000
Community Mobilization	120,000	200,000	320,000
TOTAL EXPENDITURE	**48,099,900**	**84,404,600**	**132,504,500**

Notes: Q2 expenditure rose 75% over Q1, concentrated in Village Works (up UGX 20.0M) and the Akright Run. Because subscription income fell at the same time, Q2 spending outran Q2 income. This is not necessarily alarming for an events-driven association, but it does mean the surplus carried out of Q1 was fully consumed, and the closing cash position is thin.

3. Membership & Subscription Collections

Subscriptions are the Association's only recurring, predictable revenue. The half-year shows a clear downward trend between quarters.

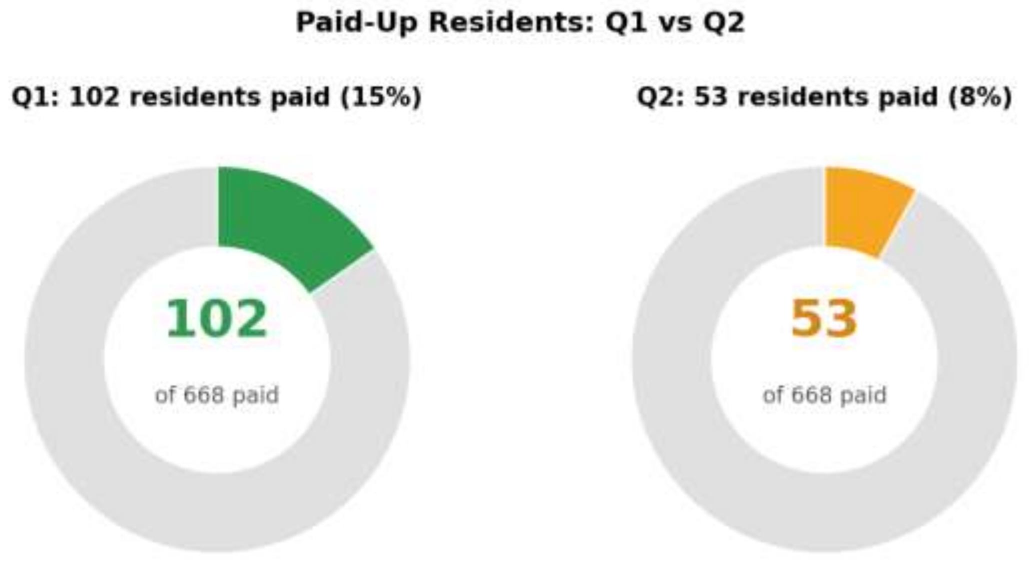


Figure 5: 102 residents paid in Q1; only 53 paid in Q2. Cumulatively, 155 of 668 members (23%) had paid by mid-year — 513 members had not yet paid.

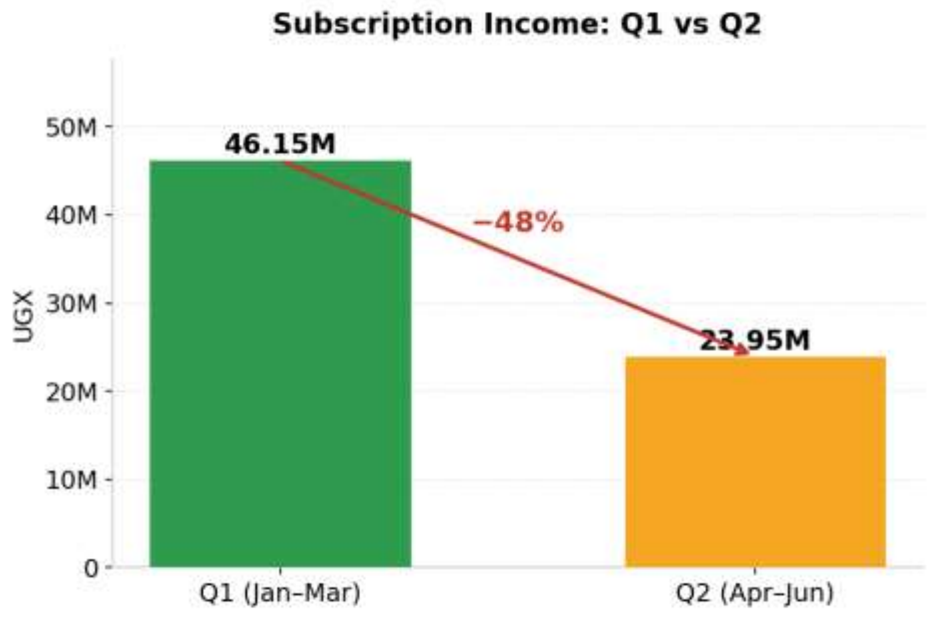


Figure 6: Subscription income fell 48% between the quarters.

Key subscription facts:

- **Residents paid:** 102 in Q1 vs 53 in Q2 (a 48% drop in payers).
- **Subscription income:** UGX 46,150,000 in Q1 vs UGX 23,950,000 in Q2.
- **Cumulative participation:** 155 of 668 members (23.2%) paid by 30 June; 513 members (76.8%) remain outstanding.
- **Monthly pattern:** Jan 38, Feb 27, Mar 37, Apr 19, May 11, Jun 23. Collections softened noticeably from April onward.

4. Village Performance — Q1 vs Q2

Every village except one lost momentum between the quarters. **Rendezvous was the only village to grow** (17 payers in Q1 rising to 19 in Q2). Two villages that is, **Sun City and ICT collected nothing at all in Q2**.

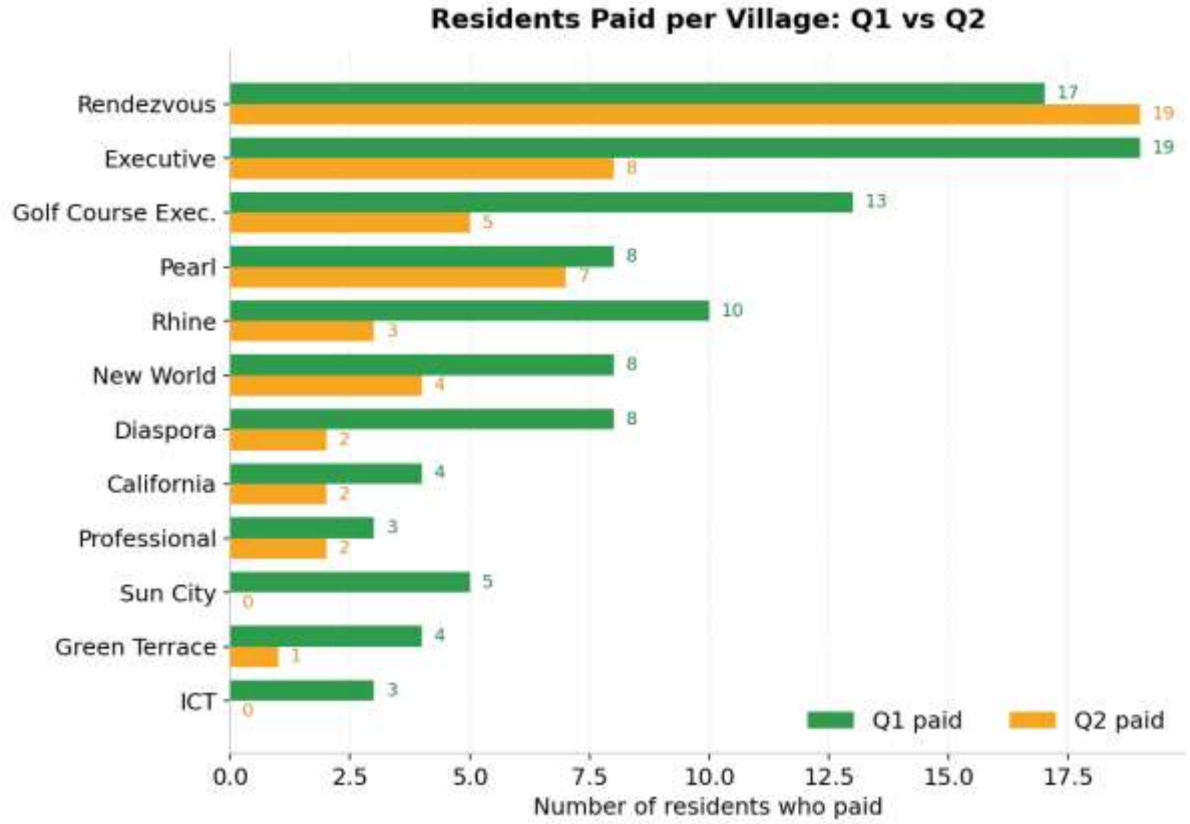


Figure 7: Residents who paid, by village, Q1 vs Q2. Green (Q1) is longer than gold (Q2) for every village except Rendezvous.

4.1 Full Village Comparison

Village	Known	Q1 paid	Q2 paid	HY paid	HY %	Change Q1→Q2	Collections (UGX)
Rendezvous	135	17	19	36	27%	+2	15,900,000
Executive	85	19	8	27	32%	-11	12,350,000
Golf Course Executive	41	13	5	18	44%	-8	9,000,000
Diaspora	35	8	2	10	29%	-6	6,000,000
Pearl	101	8	7	15	15%	-1	5,950,000
New World	52	8	4	12	23%	-4	5,050,000
Rhine	51	10	3	13	25%	-7	4,900,000
California	18	4	2	6	33%	-2	3,000,000
Professional	67	3	2	5	7%	-1	2,500,000
Sun City	40	5	0	5	13%	-5	2,050,000
Green Terrace	24	4	1	5	21%	-3	1,900,000
ICT	19	3	0	3	16%	-3	1,500,000
TOTALS	**668**	**102**	**53**	**155**	**23%**	**-49**	**70,100,000**

HY = Half-Year cumulative (Q1 + Q2). "HY %" is paid-up members as a share of that village's known members. "Collections" is the total subscription value banked for the village over the half-year.

4.2 Participation Rate & Collection Value by Village

Ranked by participation rate, **Golf Course Executive (44%), California (33%) and Executive (32%)** lead the Association, while **Professional (7%), Sun City (13%) and Pearl (15%)** lag well below the 23% average. Note that a high participation rate and a high shilling value are not the same thing: large villages such as Rendezvous and Executive raise the most money in absolute terms even at moderate participation rates, simply because they have more residents.

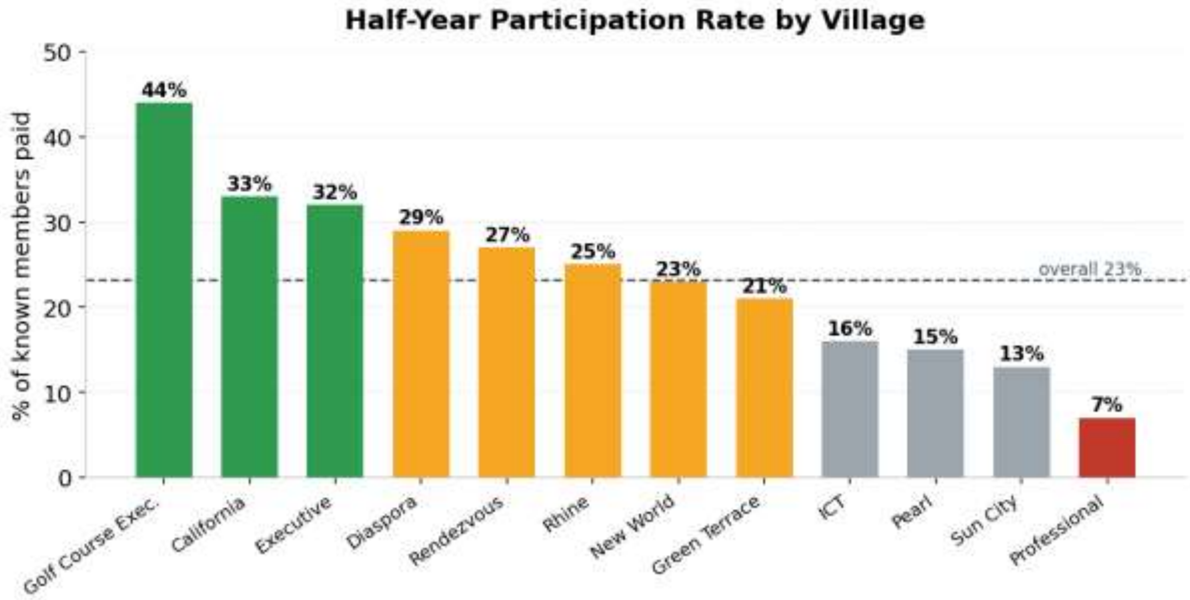


Figure 8: Half-year participation rate by village (paid members ÷ known members).

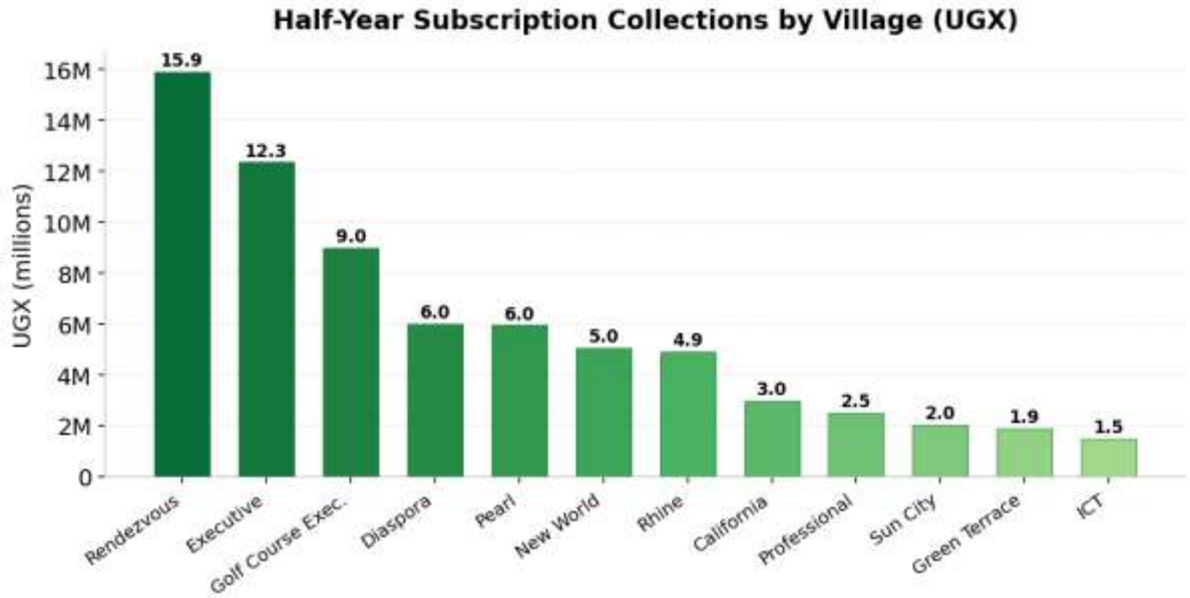
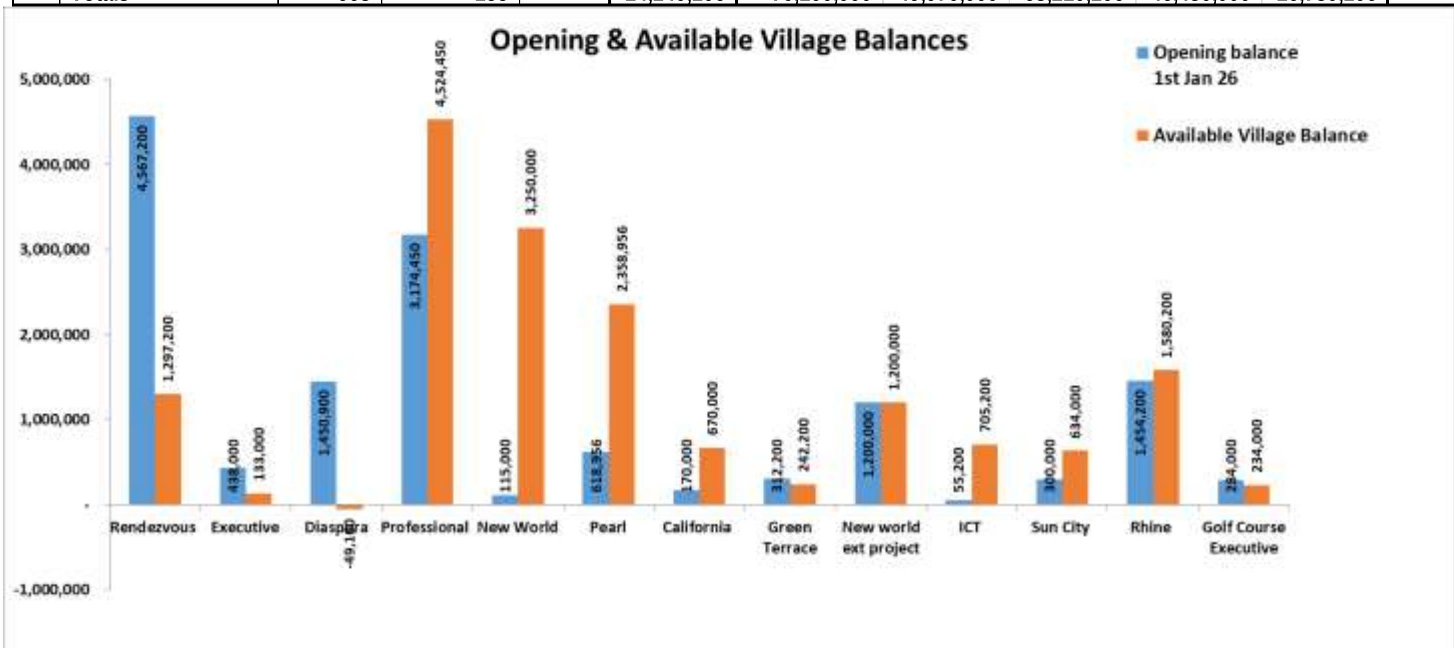


Figure 9: Half-year subscription value collected by village (UGX).

5. Village Balances & Utilisation

The Chairperson of each respective village compiles reports and shows accountability to the village residents.

	Village	Known members	Number contributed	% by village	Opening balance 1st Jan 26	ACRA Subscription 2026	70% Village share	Total funds per village	Village Works	Available Village Balance	%utilization by @ village
	Total Village balances 1st Jan-30th June 2026 (Including Last Year 2025 Closing Balances)										
	ACRA Central										
1	Rendezvous	135	36	27%	4,567,200	15,900,000	11,130,000	15,697,200	14,400,000	1,297,200	92%
2	Executive	85	27	32%	438,000	12,350,000	8,645,000	9,083,000	8,950,000	133,000	99%
3	Diaspora	35	10	29%	1,450,900	6,000,000	4,200,000	5,650,900	5,700,000	- 49,100	101%
4	Professional	67	5	7%	3,174,450	2,500,000	1,750,000	4,924,450	400,000	4,524,450	8%
5	New World	52	12	23%	115,000	5,050,000	3,535,000	3,650,000	400,000	3,250,000	11%
6	Pearl	101	15	15%	618,956	5,950,000	4,165,000	4,783,956	2,425,000	2,358,956	51%
7	California	18	6	33%	170,000	3,000,000	2,100,000	2,270,000	1,600,000	670,000	70%
8	Green Terrace	24	5	21%	312,200	1,900,000	1,330,000	1,642,200	1,400,000	242,200	85%
9	New world ext project				1,200,000	-	-	1,200,000	-	1,200,000	0%
10	ICT	19	3	16%	55,200	1,500,000	1,050,000	1,105,200	400,000	705,200	36%
11	Sun City	40	5	13%	300,000	2,050,000	1,435,000	1,735,000	1,101,000	634,000	63%
12	Rhine	51	13	25%	1,454,200	4,900,000	3,430,000	4,884,200	3,304,000	1,580,200	68%
13	Golf Course Executive	41	18	44%	284,000	9,000,000	6,300,000	6,584,000	6,350,000	234,000	96%
	Totals	**668**	**155**		**14,140,106**	**70,100,000**	**49,070,000**	**63,210,106**	**46,430,000**	**16,780,106**	



6. ACRA Central Half-Year Analysis

Note: ACRA Central has a surplus income of 1,110,500 as of 30th June 2026

No.	INCOME SOURCE	AMOUNT
1	30% Subscription Fees (70,100,000)	21,030,000
2	Youth Fest	5,800,000
3	Women's Day	16,460,000
4	Sponsorship (Lights & Security)	500,000
5	Bereavement	5,100,000
6	Akright Run	34,695,000
7	Development Fees	3,600,000
		87,185,000

No.	EXPENDITURE	AMOUNT
1	IT & Communication Ministry	900,000
2	Environment Ministry	1,710,000
3	Finance Ministry	1,025,000
4	Administration	6,590,000
5	Akright Police support	1,210,000
6	Akright Run	27,040,000
7	Mobilization	320,000
8	Security Ministry	3,550,000
9	Infrastructure Ministry	17,500,000
10	Bereavement	5,100,000
11	women's Day	16,119,500
12	Youth Fest	5,010,000
		86,074,500
	Surplus	1,110,500

Prepared and submitted by:

Hajji Counsel Nassir Mwanje

Finance Minister, ACRA 2026

Akright City Residents Association — Reporting period: 1st January – 30th June 2026