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THE REPUBLIC OF UGANDA

OFFICE OF
THE AUDITOR GENERAL
APOLLO KAGWA ROAD,
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P.O. Box 7083,
KAMPALA.

FOR ANY CORRESPONDENCE ON
THIS MATTER PLEASE QUOTE ON:.....**DCG. 287/366/01/021**

21st December 2021

The Accounting Officer,
Ministry of Lands, Housing and Urban Development
KAMPALA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA
SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT-ADDITIONAL FUNDING
(USMID-AF/II) PROJECT FOR THE YEAR ENDED 30TH JUNE, 2021**

I am enclosing herewith a report which I have already sent to the Rt. Hon. Speaker of Parliament in accordance with Article 163 (4) of the Constitution of Uganda 1995 (as amended).

John F. S. Muwanga
AUDITOR GENERAL

Copy to: The Inspector General of Government, Kampala

 " The Hon. Minister of Ethics & Integrity

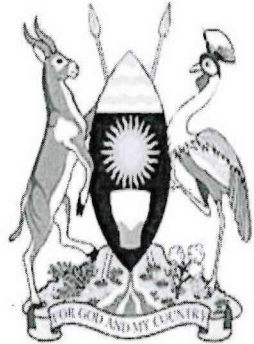
 " The Permanent Secretary/Secretary to the Treasury
 Ministry of Finance, Planning and Economic Development

 " International Development Association (World Bank) - IDA

 " Finance & Accountability Specialist - USMID

 " The Program Coordinator - USMID





THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT, ADDITIONAL
FINANCING (USMID-AF/II) PROJECT FOR THE YEAR ENDED 30TH JUNE 2021**



OFFICE OF THE AUDITOR GENERAL
UGANDA

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LIST OF ACRONYMS

Acronym	Meaning
GoU	Government of Uganda
ICT	Information Communication Technology
IFMS	Integrated Financial Management System
ISSAIs	International Standards of Supreme Audit Institutions
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
MDG	Municipal Development Grant
MISG	Municipal Institutional Strengthening Grant
MoFPED	Ministry of Finance, Planning and Economic Development
NCB	National Competitive Bidding
PFMA	Public Financial Management Act
PPDA	Public Procurement and Disposal of Assets
TI	Treasury Instructions
UGX	Uganda Shillings
USD	United States Dollars
USMID-AF Program	Uganda Support to Municipal Infrastructure Development- Additional Funding Program

REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS OF UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT- ADDITIONAL FUNDING (USMID- AF) PROJECT FOR THE YEAR ENDED 30TH JUNE 2021

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of the Uganda Support to Municipal Infrastructure Development- Additional Funding (USMID- AF) Project which comprise the Statement of Financial Position as at 30th June 2021, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Uganda Support to Municipal Infrastructure Development- Additional Funding (USMID- AF) Project for the financial year ended 30th June 2021 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of USMID-AF/II in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

- **Budget Implementation**

On the 24th of April 2020, Parliament approved the annual budget for MDAs and LGs that contained the specific resource envelope allocated to each vote to implement agreed on outputs. Subsequently, the PS/ST issued a Budget Execution Circular that communicated the budget strategy, policy, and administrative issues to guide the budget implementation for the financial year 2020/2021.

During my overall risk assessment exercise, I noted that MDAs and LGs are still experiencing challenges in implementing the budgets approved by parliament and policy guidance's issued by PS/ST, which has continued to affect the performance and credibility of the budget negatively. These challenges include; lack of strategic plans that are aligned to the National Development Plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

I am aware that the Covid-19 Pandemic continues to significantly affect the implementation of several activities. Consequently, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic. It is against this background that the implementation of the budget was again considered a key audit area during the office-wide planning for the current audit year.

The Uganda Support to Municipal Infrastructure Development, Additional Financing (USMID-AF) Project is a follow-up project on the outstanding operations of the closed Uganda Support to Municipal Infrastructure Development (USMID) Program which was implemented from FY2013/14 to FY 2017/18 in fourteen (14) Municipal Local Governments.

USMID-AF was declared effective on April 11, 2019 and is expected to close on December 31, 2023. The Program development objective is to enhance institutional performance of Program LGs to improve urban service delivery. The total project funding over the five year period is UGX.1.3 Tn (Approx. USD.360M).

The USMID-AF program is being implemented across 30 local governments. These include the fourteen (14) MC's which also participated in the USMID I project (Arua, Gulu, Lira, Soroti, Moroto, Mbale, Tororo, Jinja, Entebbe, Masaka, Mbarara, Kabale, Fort Portal, Hoima), 8 new MC's(Kitgum, Kasese, Kamuli, Mubende, Lugazi, Apac, Ntungamo ,Busia) and 8 Refugee Hosting Districts (Adjumani, Arua, Isingiro, Kiryandongo, Moyo/Obongi, Yumbe, Kamwenge and Lamwo).

To achieve the program objectives, the program planned to implement a number of activities. A review of the Entity's budget performance analysis revealed that the project had an approved budget of UGX. 454 Bn, out of which UGX. 107Bn was spent.

From the procedures undertaken, I noted the following;

S/N	<u>OBSERVATION</u>	<u>RCOMMENDATION</u>
1.1	<p>Overall program Budget performance</p> <p>Review of the disbursement schedule revealed that as at 30th June 2021, a sum of USD. 140.3Mn (UGX 514 Bn) (38.98%) had been disbursed out of which only USD 44.9 Mn (UGX 477.2Bn) (32%) had been absorbed. The project has already covered two and half (2.5) years (50%), out of the expected duration of five (5) years. The project is behind schedule in terms of implementation and funds absorption.</p> <p>I noted the project had delayed undertaking the preliminary activities of contracting of consultants and contractors</p>	<p>I advised the Accounting Officer to expedite the preliminary activities for instance procurements of consultant and contractor procurements so that physical infrastructure development can begin.</p>

	<p>There is a risk that the inadequacies in the activity implementation timeliness may create panic in the latter years of the project, leading to poor quality works and failure to achieve program effectiveness.</p> <p>The Accounting Officer explained that in the third quarter of 2019/20 and most of 2020/21, there were cases of COVID-19 in the country which prompted total lock-downs and eventually partial lock downs and that travel and socialization restrictions negatively impacted on implementation of USMID AF Program.</p> <p>Regarding the infrastructure designs brought forward from USMID 1 phase, the Local governments of Arua, Jinja, Mbale, Soroti and Tororo were supported to acquire contractors.</p>																															
<p>1.2</p>	<p>Revenue Performance</p> <p>A review of the project work plan approved by the Project Technical Committee shows that out of the budgeted sum of UGX.454.8Bn only UGX.301.5Bn representing (66.3%) was actually received leading to a shortfall of UGX. 153.3Bn(33.7%).</p> <p>Table below summarises the component budget performance.</p> <p>Table 1: USMID-AF Revenue Performance</p> <table border="1" data-bbox="403 1014 1082 1496"> <thead> <tr> <th>SN</th> <th>Component</th> <th>Budget (UGX Bn)</th> <th>Actual receipt (UGX Bn)</th> <th>Variance (UGX Bn)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>IDA-Municipal Development Grants</td> <td>337.8</td> <td>204.0</td> <td>134.0</td> </tr> <tr> <td>2</td> <td>IDA-Municipal Inst. Strengthening Grants</td> <td>9.3</td> <td>8.8</td> <td>464.6</td> </tr> <tr> <td>3</td> <td>IDA-Support to Planning & Infrastructure Dev in RHDs</td> <td>64.1</td> <td>62.4</td> <td>1.7</td> </tr> <tr> <td>4</td> <td>IDA- MLHUD Capacity Building Grants</td> <td>43.5</td> <td>26.3</td> <td>17.2</td> </tr> <tr> <td></td> <td>Total</td> <td>454.8</td> <td>301.5</td> <td>153.3</td> </tr> </tbody> </table> <p>This shortfall in revenue received was attributed to the failure of the Municipal local governments and the refugee hosting districts to comply with the minimum access conditions, a basis upon which release of funds would be based.</p> <p>The Accounting Officer explained that Measures had been put in place to ensure that the refugee hosting districts access funding and these included relaxing some access conditions. Further, it was noted that all RHDs qualified for funding in the third disbursement.</p>	SN	Component	Budget (UGX Bn)	Actual receipt (UGX Bn)	Variance (UGX Bn)	1	IDA-Municipal Development Grants	337.8	204.0	134.0	2	IDA-Municipal Inst. Strengthening Grants	9.3	8.8	464.6	3	IDA-Support to Planning & Infrastructure Dev in RHDs	64.1	62.4	1.7	4	IDA- MLHUD Capacity Building Grants	43.5	26.3	17.2		Total	454.8	301.5	153.3	<p>I advised the Accounting Officer is advised to put in place the necessary access conditions in the Refugee Hosting Districts to enable release of the necessary funding.</p>
SN	Component	Budget (UGX Bn)	Actual receipt (UGX Bn)	Variance (UGX Bn)																												
1	IDA-Municipal Development Grants	337.8	204.0	134.0																												
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4	IDA- MLHUD Capacity Building Grants	43.5	26.3	17.2																												
	Total	454.8	301.5	153.3																												
<p>1.3</p>	<p>Under absorption of released funds</p> <p>out of the UGX.301.5Bn that was released and made available for expenditure. However, out of the available funds only UGX.107.2Bn(64.5%) was spent and absorbed leaving an unspent balance of UGX.194.4Bn</p>	<p>I advised the Accounting Officer to expedite the procurement processes, physical development frameworks and Engineering</p>																														

Table 2. absorption levels of released funds

	REVENUE (UGX Bn)	ACTUAL EXPENDITURE (UGX Bn)
IDA- Municipal devt grants	204.0	73
IDA- Municipal Inst. Strength grants	8.8	8.2
IDA- Support to RHD's plan and Infra Devt	62.4	0
IAD-MLHUD Capacity building Grant	26.3	26
	301.5	107.2

designs now that the COVID-19 restriction have been relaxed.

I also observed that Treasury did not warrant the entire sum of UGX 411Bn paid into the consolidated fund from the project, which sum was meant to be availed to the Local Governments.

The Under absorption of the funds was attributed to; Failure by refugee hosting districts(RHDs) to spend funds released to them arising from delayed completion of physical development frameworks and delays in completion of procurement processes, particularly delays in completion of engineering designs for the infrastructure projects caused by the COVID-19 pandemic, where foreign consultants were not able to travel and the consultants on ground were not able to engage stakeholders leading to lengthy procurement processes.

I pointed out to management that failure to absorb the disbursed funds affected timely attainment of project objectives.

The accounting officer explained that the performance was low mainly due to Covid-9 pandemic and that more efforts were being made to ensure that the financial resources are converted into services and public goods for citizens. The accounting officer added that the refugee hosting districts had just completed designs of infrastructure and that the advertising process had started as well.

Emphasis of Matter

Without qualifying my opinion, I would like to draw attention to the following matter which has been disclosed in the financial statements of the program;

- **USMID cash withheld by Treasury : UGX.330 Bn**

According to Note 4.3 of the financial statements, the program demanded UGX.331,131,497,751 from the treasury. This money was a result of funds moved from the program to the consolidated fund, then warranted by treasury but not fully expensed by the Local Governments during the year. In the previous year these funds

totaled UGX.154,842,679,584. The delay to move funds back to the Local Governments may delay implementation of the infrastructure.

The Accounting Officer explained that in the third quarter of 2019/20 and most of 2020/21, there were cases of COVID-19 in the country which prompted total lock-downs and eventually partial lock downs. The travel and socialization restrictions negatively impacted on implementation and absorption of funds of the USMID AF Program. I advised management to liaise with the treasury and ensure funds are availed to the LGs to enable the fast tracking of the outstanding activities since the COVID-19 restrictions have been relaxed. The necessary accountability frame works should be adhered to.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Management Responsibilities for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of USMID-AF/II.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the program's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the project's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Program to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

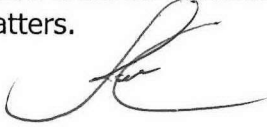
I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with Section 13 of the NAA 2008, I have a responsibility to report material findings on the compliance of the program with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

There were no material findings in respect of the compliance criteria for the applicable subject matters.



John F.S. Muwanga
AUDITOR GENERAL

22nd December 2021



MINISTRY OF LANDS, HOUSING AND URBAN
DEVELOPMENT

UGANDA SUPPORT TO MUNICIPAL
INFRASTRUCTURE DEVELOPMENT –
ADDITIONAL FINANCING (USMID –AF)
PROGRAM

FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 30TH JUNE, 2021

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**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL
FINANCING (USMID-AF/USMID II) PROGRAM**

**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021
STATEMENT OF RESPONSIBILITIES OF THE ACCOUNTING OFFICER**

The financial statements set out on pages 6 to 26 have been prepared in accordance with the provisions of the Public Finance Management Act, 2015 and the Financing Agreement between the Republic of Uganda and International Development Association. The financial statements have been prepared on the modified cash basis of accounting and comply with the generally accepted accounting practice for the public sector. Under the modified cash basis of accounting, only financial and non-produced assets and liabilities are recognized and presented in these financial statements.

In accordance with the provisions of Section 45 and Schedule 5 of the Public Finance Management Act, 2015, I am responsible for and personally accountable to Parliament for the activities of the vote to which I am the accounting officer. Further, I am responsible for the regularity and proper use of the money appropriated to the vote to which I am the Accounting Officer. I am also responsible for authorizing any commitments made by the vote and for controlling resources received, held or disposed of by or on account of the vote. Finally, I am responsible for putting in place effective systems of risk management and internal control in respect to all resources and transactions of the vote.

Section 45 (3) of the Act require the Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year.

Sections 50 and 51 of the Act respectively require me to prepare and submit half-yearly financial statements of my vote to the Secretary to the Treasury, and also to prepare and submit annual financial statements of my vote to the Auditor General for audit and to the Accountant General within two months after the end of each financial year.

Accordingly, I am pleased to report that I have complied with these provisions in all material respects and I am also pleased to submit the required financial statements in compliance with the Act. I have provided, and will continue to provide all the information and explanations as maybe required in connection with these financial statements.

To the best of my knowledge and belief, these financial statements agree with the books of account, which have been properly kept.

**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
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FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

I accept responsibility for the integrity and objectivity of these financial statements, the financial information they contain and their compliance with the Public Finance Management Act, 2015.



Richard Juuko

For: ACCOUNTING OFFICER

17th December, 2021

**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL
FINANCING (USMID-AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

COMMENTARY ON THE FINANCIAL STATEMENTS BY THE ACCOUNTING OFFICER

Principal Activity of the Vote/USMID II Program

The Government of Uganda (GOU), represented by the Ministry of Finance, Planning & Economic Development (MOFPED), secured a long-term finance from the International Development Association (IDA) to the tune of Special Drawing Rights (SDR) 249 Million (approximately US\$150Million) of which comprised of grants (SDR 17.3 Million) and credit (SDR 231.7million). The USMID AF Program is running for five years. The pertinent Financing Agreement was signed on 25th February 2020 was declared effective on 11th October 2020. Following the signing of the agreement and declaration of effectiveness, the Program closing date for USMID Program became 31st December, 2023. The program activities for initial phase of USMID Program were automatically extended to the new closure date.

The Ministry of Lands, Housing and Urban Development is the executing Agency for Uganda Support to Municipal Infrastructure Development –Additional Financing (USMID-AF) Program. The Program Development Objective is to enhance the institutional performance of Program Local Governments to improve urban service delivery. Expected outcomes of the program are:

- (i) Strengthened capacities of participating municipalities in fiduciary, safeguards, urban planning and own source revenue (OSR) generation,
- (ii) Increase in total planned infrastructure completed by participating municipal LGs,
- (iii) Enhanced service delivery through improved local infrastructure in Local Governments hosting refugees, and
- (iv) Enhanced capacity of MLHUD for urban development, management and back-stopping for the implementation of the Program.

The Accounting Officer for Ministry of Lands, Housing and Urban Development is responsible for overall supervision of USMID Program implementation in the Ministry and the 14 participating Municipalities of; Arua, Fort Portal, Entebbe, Gulu, Hoima, Jinja, Lira, Kabale, Masaka, Mbale, Mbarara, Moroto, Soroti, and Tororo, Kamuli, Kasese, Kitgum, Mubende, Apac, Busia, Lugazi and Ntungamo . In addition, USMID-AF supports 11 Refugee Hosting Districts (RHDs) across Uganda. The RHDs are; Adjumani, Arua, Terego, Madi-Okollo, Isingiro, Kiryandongo, Moyo, Obongi, Yumbe, Kamwenge and Lamwo . The Five-year project commenced in 2019/20 and shall officially close on 31st December, 2023. However, the Accounting Officers for the Municipal Local Governments are accountable for all USMID Grants released to their respective votes in accordance with Public Finance Act, 2015 and the Local Governments Act.

Key Performance highlights

During the month of July, 2020 IDA disbursed SDR 59.44Million (Equivalent of USD82.64Million and UGX. 301.53Billion) on 28th June, 2020. The Program implementing Agencies spent a total of UGX107.16Billion (35.54 percent). The program had concluded procurements in Urban Local Governments by 30th June, 2021 which implies that over 90 percent of allocated funds during the year were committed. The civil works were

**GOVERNMENT OF THE REPUBLIC OF UGANDA
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UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL
FINANCING (USMID-AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

commencing in first half of FY 2021/22 for all City and Municipal Local Governments. The design of infrastructure in RHDs were in final stages and all funds allocated will be committed by 31st December, 2021.

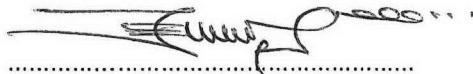
In conclusion, despite the low absorption of funds in FY 2020/21, the major preparatory activities such as designing the infrastructure that shall absorb all funds allocated under USMID –AF for Cities, Municipal Councils and RHDs were executed. The activities included designing the prioritized infrastructure, tender assistance and actual contracting. This implies that, the absorption rates in 2021/22 and 2022/23 shall be very smooth to deliver on key infrastructure targets and program results.

Risk Management Practice and Internal Control

The vote maintained a system of internal control throughout the reporting period. The internal controls included segregation of duties, internal audit reviews and implementation support missions conducted jointly by Government and IDA/World Bank team. Internal checks helped in ensuring that the financial transactions were properly recorded and reconciled, hence giving more accurate financial information. The key risk of low funds absorption has been clearly elaborated in physical progress report which confirm that, the unspent balances shall be put to good use in FY 2021/22 when the civil works actually commence.

Action on Parliamentary Recommendations

The significant issues raised regarding implementation of USMID –AF Program were mainly on low absorption capacity especially of local Governments. The Ministry supported the Local Governments to fast track designing of infrastructure and through the procurement process. The Ministry deployed financial and human resources to fast track the infrastructure designs and supervision of work being conducted by Local Governments. The actions taken on recommendation by Parliament to fast track the civil works in Local Governments has resulted in an improvement in funds absorption during FY 2020/21 though not yet satisfactory. However, the actual positive change in absorption shall be realized in FY 2021/22 following the actions taken.



Richard Juuko

For: ACCOUNTING OFFICER

17th December, 2021

**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

COMMENTARY ON THE FINANCIAL STATEMENTS BY THE HEAD OF ACCOUNTS

USMID AF Program commenced in 2018/19 FY and was able to receive UGX301.53 Billion in total of which UGX107.16 was spent representing 35.5 percent. The reporting current remains Uganda Shillings with performance and financial position statements reported in this currency. However, the designated account statement and Special Account reconciliation statements which show historical information of the grants and loan performance have been reported in US Dollars. The two statements in USD complement but do not substitute the information reported in the main financial statements.

The accounting principles and policies remained as they were in the first previous financial year of USMID program. The comparatives have been made. Since USMID AF is audited as a project, the summary of finances for the Program Municipal and District Local Governments have been recognized and reported upon. This is occasioned by the fact that, the Ministry has become more involved in financial disbursements to the Local government through the Treasury Single Account. This required a more integrated reporting to enable the users of financial information evaluate performance of the Project as a whole. There was no fraud or loss of cash or valuable assets that came to the attention of management in order to inform recognition or disclosure of such events/ occurrences.

The Local Governments reported on the expenditures incurred for USMID-AF Program in their annual reports which the Auditor observed that in some cases there were slight differences. The Local Governments were asked to make written confirmation on the balances which had not been received at the time of completing the financial statements. Any adjustment thereof shall be made in the Financial Statements of FY 2021/22.

Nothing has come to my attention that USMID program may not operate as a going concern for a foreseeable future to the time of closure/end of the Program on 31st December, 2023. The Financial statements for the year ended 30th June, 2021 set out from page 6 to 13 and accompanying notes and schedules are in conformity with the books and records of accounts for USMID AF Program and conform to applicable accounting standards and practice in Uganda.

I take full responsibility for the completeness and integrity of these Financial Statements



.....
Joseph Kawuma (CPA)

FINANCE & ACCOUNTING SPECIALIST/USMID PROGRAM

17th December, 2021

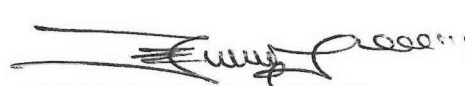
**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

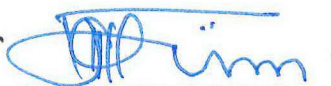
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	2021 (UGX)	2020 (UGX)
Receipts			
IDA - Municipal Development Grants	2.1	203,958,411,927	0
IDA - Municipal Institutional Strengthening Grants	2.2	8,838,789,549	0
IDA - Support to Refugee Hosting Districts (RHDs)	2.3	62,429,710,503	5,972,963,163
IDA - MLHUD Capacity Building Grants	2.4	26,302,192,110	246,532,581
Total Receipts		<u>301,529,104,089</u>	<u>6,219,495,744</u>
Payments			
Investment Expenditure on Municipal Infra. Dev't Expenses on Municipal Institutional Strengthening	3.1	73,037,085,796	24,348,399,387
Infrastructure Investment in RHDs	3.2	8,216,257,728	6,465,498,239
MLHUD Capacity Building Grants	3.3	0	0
	3.4	25,799,057,748	24,151,837,244
Total Payments		<u>107,052,401,272</u>	<u>54,965,734,870</u>
Surplus/(Deficit) for the year		194,476,702,817	(48,746,239,126)
Foreign Exchange differences Gain/(loss)	3.6	(332,185,015)	(495,781,519)
Surplus/(Deficit) net of Forex differences		<u>194,144,517,802</u>	<u>(49,242,020,645)</u>

The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:



Richard Juuko
For: ACCOUNTING OFFICER



Joseph Kawuma (CPA)
FINANCE & ACC. SPECIALIST



Lwanga Margaret
For: PROGRAM COORDINATOR

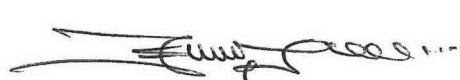
**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
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FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2021

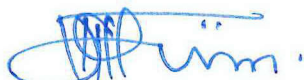
	Note	2021 (UGX)	2020 (UGX)
Opening Reserve Balance		154,193,411,403	203,435,432,048
Surplus/(Deficit) for the Year		194,144,517,802	(49,242,020,645)
Prior Year Adjustments	4.6	<u>2,364,800,762</u>	<u>0</u>
Balance as at 30th June		<u>350,702,729,967</u>	<u>154,193,411,403</u>
Current Assets			
Cash and Cash Equivalents (MLHUD)	4.1	43,893,447,963	88,708,387,856
Cash and Cash Equiv. LGs in Comm. Banks	4.2	0	88,870,444,144
USMID Cash withheld by Treasury	4.3	<u>331,131,497,751</u>	<u>154,842,679,584</u>
Total Current Assets		<u>375,024,945,714</u>	<u>332,421,511,584</u>
Payables to Central Treasury	4.4	24,315,067,747	178,228,100,181
Other payables	4.5	<u>7,148,000</u>	<u>0</u>
Net Current Assets		<u>350,702,729,967</u>	<u>154,193,411,403</u>

The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:



Richard Juuko

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Joseph Kawuma (CPA)

FINANCE & ACC. SPECIALIST



Lwanga Margaret

For: PROGRAM COORDINATOR


**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
AF/USMID II) PROGRAM**


FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2021

	2021 (UGX)	2020 (UGX)
CASHFLOWS FORM OPERATING ACTIVITIES		
IDA - Municipal Development Grants	2.1 203,958,411,927	0
IDA - Municipal Institutional Strengthening Grants	2.2 8,838,789,549	0
IDA - Support to Refugee Hosting Districts (RHDs)	2.3 62,429,710,503	5,972,963,163
IDA - MLHUD Capacity Building Grants	2.4 26,302,192,110	246,532,581
Total Income received during the year	<u>301,529,104,089</u>	<u>6,219,495,744</u>
Realised exchange Rate Gain/(Loss)	(332,185,015)	(495,781,519)
Cash Deposits/(Refunds) with ARSDP	7,148,000	(3,803,288,522)
Net Cash from Local Governments (Prior Year Adj)	2,364,800,762	-
Cash for LGS Transferred to Uganda Consolidated Fund A/c/TSA by MLHUD/LGs	(411,345,040,069)	-
Refund of USMID AF Grants to MLHUD by LGs	0	0
Payment for MLHUD Capacity Building Grants (Inc. VAT)	<u>(25,909,211,804)</u>	<u>(24,151,837,244)</u>
Net Cahflows from operating activities	<u>(435,214,488,126)</u>	<u>(35,879,382,668)</u>
Net increase in cash flows during the year	<u>(133,685,384,037)</u>	<u>(29,659,886,924)</u>
Bank balances at 01/July	<u>177,578,832,000</u>	<u>207,238,718,924</u>
Bank balances at 30/June	<u>43,893,447,963</u>	<u>177,578,832,000</u>

The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:


.....
Richard Juuko


.....
Joseph Kawuma (CPA)


.....
Lwanga Margaret

For: ACCOUNTING OFFICER

FINANCE & ACC. SPECIALIST

For: PROGRAM COORDINATOR

**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

STATEMENT OF BUDGET PERFORMANCE FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2021

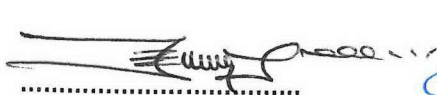
Receipts	Note	Annual Budget	Actual Perf.	Variance
IDA - Municipal Development				
Grants	2.1	337,877,540,000	203,958,411,927	133,919,128,073
IDA - Municipal Inst. Strength				
Grants	2.2	9,303,452,000	8,838,789,549	464,662,451
IDA -Support to RHDs' Plan & Infra. Dev				
	2.3	64,164,049,000	62,429,710,503	1,734,338,497
IDA - MLHUD Capacity Building				
Grants	2.4	43,521,159,300	26,302,192,110	17,218,967,190
Total		<u>454,866,200,300</u>	<u>301,529,104,089</u>	<u>153,337,096,211</u>
Payments				
Investment Expenditure on Municipal Infrastructure Dev't				
	3.1	337,877,540,000	73,037,085,796	264,840,454,204
Expenses on Mun. Inst. Strengthening				
	3.2	9,303,452,000	8,216,257,728	1,087,194,272
Infrastructure Investment in RHDs				
	3.3	64,164,049,000	0	64,164,049,000
MLHUD Capacity Building				
Grants	3.4	43,521,159,300	25,799,057,748	17,722,101,552
Total		<u>454,866,200,300</u>	<u>107,052,401,272</u>	<u>347,813,799,028</u>
Surplus/(Deficit) for the year		<u>0</u>	<u>194,476,702,817</u>	



**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
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FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:



Richard Juuko

For: ACCOUNTING OFFICER



Joseph Kawuma (CPA)

FINANCE & ACC. SPECIALIST



Lwanga Margaret

For: PROGRAM COORDINATOR

**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
AF/USMID II) PROGRAM**

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

IDA DESIGNATED ACCOUNT STATEMENT (US DOLLARS) AS AT 30TH JUNE, 2021

	Year Ended 30 Jun.21	Year Ended 30 Jun.20	Cumulative 30 Jun.21
Opening Balance			
World Bank Loan Designated Accounts (UGX & USD)	41,781,360	56,089,900	-
ADD: FUNDS RECEIVED BY SOURCE			
IDA Loan - Municipal Development Grants	55,898,313	-	98,573,990
IDA Loan - Municipal Institutional Strengthening Grants	2,422,422	-	4,692,630
IDA Loan - MLHUD Capacity Building Grants	6,249,206	-	17,393,223
IDA Grants - MLHUD Capacity Building Grants	959,362	-	959,362
IDA Loan - Support to Refugee Hosting Districts (RHDs)	14,165,699	-	14,165,699
IDA Grants - Support to Refugee Hosting Districts (RHDs)	2,944,238	1,602,604	4,546,842
Total Receipts	82,639,241	1,602,604	140,331,745
Total Funds for the Project	124,420,601	57,692,504	140,331,745
LESS: EXPENDITURE BY CATEGORIES			
Investment Expenditure on Municipal Infrastructure Dev't	19,783,843	6,595,347	26,379,189
Expenses on Municipal Institutional Strengthening	2,225,570	1,751,335	3,976,905
MLHUD Capacity Building Grants	7,018,130	7,564,462	14,582,592
Total Expenditure from Designated Account	29,027,543	15,911,144	44,938,686
Surplus/(Deficit)	95,393,059	41,781,360	95,393,059
Bank Balances as at 30th June			
BOU IDA UGX 00120088000055	11,347,831	18,201,900	11,347,831
BOU IDA USD 00120088400024	615,022	5,541,437	615,022
Local Governments Commercial Banks	-	24,398,178	-
USMID AF Grants held in Treasury Single Account (TSA)	91,776,887	1,986,527	91,776,887
Eligible Expenditure by LGs reimbursable Funds to TSA	(8,346,682)	(8,346,682)	(8,346,682)
World Bank Designated Account	95,393,059	41,781,360	95,393,059

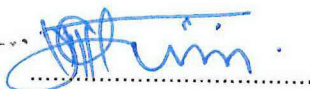
**GOVERNMENT OF THE REPUBLIC OF UGANDA
MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT – ADDITIONAL FINANCING (USMID-
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FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:



Richard Juuko
FOR: ACCOUNTING OFFICER



Joseph Kawuma (CPA)
FINANCE & ACC. SPECIALIST



Lwanga Margaret
For: PROGRAM COORDINATOR

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
Annexes to the Financial Statements

IDA SPECIAL ACCOUNT RECONCILIATION STATEMENT AS AT 30TH JUNE, 2021

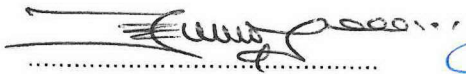
Program Implementing Agency Ministry of Lands, Housing and Urban Development
Project Name: Uganda Support to Municipal Infrastructure Development Program
IDA Credit No.: 6233-UG
IDA Grant No. 310-UG
Report: Designated Account Activity & Reconciliation Statement
Period of Report: From: 1st July 2020 to: 30th June, 2021
DA Deposit Bank Bank of Uganda (BOU)
Account No: 000120088400024
Currency of DA: Unites States Dollars (US\$)

	Note	2021		2020	
		US\$	UGX	US\$	UGX
PART I					
1. Cumulative advances to the end of current reporting period		140,331,745	514,740,787,823	57,703,883.25	214,476,808,906
2. Cumulative expenditures to the end of last reporting period		15,911,144	58,362,522,825	1,028,138.06	3,803,288,522
3. Outstanding advance to be accounted for (Line 1 minus Line 2)		124,420,601	456,378,264,998	56,675,745.19	210,673,520,384
PART II					
4. Opening DA balances at the beginning of reporting period as of 01/07/2020		41,781,360	153,255,204,514	56,089,900.00	208,257,313,162
5. Add/subtract: cumulative adjustments (if any)		-	-	1,028,138.06	3,556,755,941
6. Add: advances from World Bank during current reporting period		82,639,241	303,123,060,484	1,613,983.25	5,972,963,163
7. Add line 5 and 6		82,639,241	303,123,060,484	585,845.19	2,416,207,222
8. Outstanding Advance to be accounted for (Line 4 + Line 7)		124,420,601	456,378,264,998	56,675,745.19	210,673,520,384
9. Closing DA balances at end of current reporting period, as of 30/06/2021		95,393,059	374,914,791,658	50,241,483.83	177,578,832,000
10. Add/subtract: cumulative adjustments (if any)		-	25,010,370,443	8,326,663.48	21,871,046,486
11. Add/subtract: Expenditures for the current reporting period		29,027,543	106,473,842,852	14,760,924.84	54,965,734,870
12. Add line 10 and line 11		29,027,543	81,463,472,409	6,434,261.36	33,094,688,384
13. Add line 9 and 12		124,420,601	456,378,264,067	56,675,745.19	210,673,520,384
PART IV					
20. Designated Account Balance per Accounting records		95,393,058.55	374,914,791,658	50,241,483.83	177,578,832,000
21. Designated Account Balance as per bank Statement		95,393,058.55	374,914,791,658	24,043,020.93	88,708,387,856
22. Difference (21-20)*		0.00	-	-	-
23a. Deposits into DA not reflected in bank statement (Municipal Grants in TSA and in Commercial Banks)		0	0	26,198,462.90	88,870,444,144

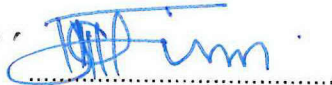
Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
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	Note	2021		2020	
		US\$	UGX	US\$	UGX
23b. Deduct un presented effects/Un cleared EFTs		0	0	-	-
24. Deduct payments from DA not reflected in Bank Statement		0	0	-	-
Sub-totals (23b+24)		0	0	-	-
Reconciled DA Cash Balance		95,393,058.55	374,914,791,658	50,241,483.83	177,578,832,000

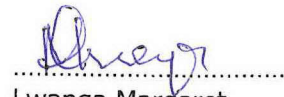
The financial statements were approved by the Management on 17th day of December, 2021 and signed on its behalf by:



Richard Juuko
For: ACCOUNTING OFFICER



Joseph Kawuma (CPA)
FINANCE & ACC. SPECIALIST



Lwanga Margaret
For: PROGRAM COORDINATOR

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
Annexes to the Financial Statements
NOTES TO THE FINANCIAL STATEMENTS

Accounting Policies

These are the specific principles, bases, conventions, rules and practices of International Development Association/World Bank that have adopted by the Ministry of Lands, Housing and Urban Development in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all material aspects unless otherwise stated.

1) General Information

As required by the legal financing agreement between the Government of Uganda and International Development Association/World Bank, the USMID Program shall prepare annual financial statements for audit, and submit an audited set of financial statements to the Association (IDA) by 31st December of each year.

2) Reporting Entity

Ministry of Lands, Housing and Urban Development is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda. The Ministry is the Government of Uganda Executing Agency for Uganda Support to Municipal Infrastructure Development (USMID) Program.

The principal address of the entity is:

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT
Plot 13 – 15 Parliament Avenue
P.O Box 7096, KAMPALA, UGANDA

Telephones: General: 0414342931/3

Permanent Secretary: 04143230879

Under Secretary: 04143236359

Fax: 04143230891

Website: mlhud.go.ug

The Project Offices for USMID Program use the same address but are located on:

First Floor, Plot 9 Yusuf Lule Road Kampala

Tel: +256 414665538/414665547

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
Annexes to the Financial Statements

3) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the requirements of the IDA/World Bank funds accountability reports and comply with generally accepted accounting principles. The Financial Statements have consistently been prepared using the modified cash basis of accounting except where stated otherwise. The modified cash basis of accounting recognizes revenue when cash is received and expenses (except for expenses approved to be accrued) when incurred but within the approved budget.

4) Going concern consideration

The financial statements have been prepared on a going concern basis. However, these financial statements for the year ended 30th June, 2020 represents closure of USMID I project although the program is continuing with USMID II up to the foreseeable date of 31st December, 2020. Therefore, any outstanding financial matters are to be taken on in USMID II.

5) Presentation currency

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

6) Reporting Period

The reporting period for these financial statements is from 1 July 2018 to 30 JUNE 2020. Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format in the current year's financial statements.

7) Revenue

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; transfers from the Consolidated Fund, proceeds from the loan Account. Revenues are recognized as follows;

i) Grants

Grants are received by the entity either as cash or in-kind. All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value. For purposes of these accounts, the proceeds from the loan account with IDA are received as grants to the executing Agency.

8) Expenses

Generally, expenditure is recognized when it is incurred and settled within the financial year. Qualifying unsettled expenditure is recognized in the Statement of Financial position as payables.

9) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment (PPE) principally comprises buildings, dams, roads and highways, hydropower stations, plant, vehicles, equipment, and any other infrastructure

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
Annexes to the Financial Statements

assets but does not include land and regenerative natural resources such as forests and mineral resources.

Acquisitions of PPE are recorded in the asset register on receipt of the item at cost and expensed fully through the Statement of Financial Performance. Cost of the item is defined as the total cost of acquisition. Where the cost of the PPE cannot be determined accurately, the PPE is stated at fair value. Subsequent repairs and maintenance costs of PPE are also expensed as goods and services consumed in the Statement of Financial Performance.

Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period in which it is received.

10) Translation of transactions in foreign currency

Foreign currency transactions are translated into Uganda Shillings using the average exchange rates for the financial year while the inter account transactions are translated at the exchange rates prevailing at the dates of the transactions (spot rates). These result into realized gains/losses which are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

II) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts. In the statement of financial position bank overdrafts are included in borrowings.

12) Receivables

(i) Advances and other receivables

Receivables are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

(ii) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivable and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

13) Inventories

Comprise consumable supplies expensed in the period when acquired. Inventories that qualify for recognition must be initially reflected at cost. Where they are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program
Annexes to the Financial Statements

14) Projects expenditure

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the reporting entity to the extent of funding received from Government.

15) Contingent liabilities

Contingent liabilities are disclosed in a memorandum statement (Statement of Outstanding Commitments) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Contingent assets are neither recognized nor disclosed.

16) Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments on loans and commitments relating to employment contracts are not included in the Statement of Outstanding Commitments. Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments to the extent of the appropriation.

Other Notes to the Financial Statements

Note 1: Exchange Rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. For transactions made in US Dollars, the spot rates on the date of transactions are used to translate to the reporting currency. The cash balance at the end of the year were translated at the closing spot rate. The spot rates are obtained from bank of Uganda archives or forex chart.

Currency UGX Vs USD	30 Jun.2020
Opening foreign exchange rat 1/7/2020	3,725.33
Closing Rate on 30 th June, 2021	3,549.07

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NOTE 2: EXTERNAL GRANTS RECEIVED

Note 2.1 Municipal Development Grants

Disbursement Linked Indicator/Source	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program to-date
DLI#1: Program MCs have met all minimum Conditions	49,826,838,523	0	84,641,444,930
DLI#2: Program MCs have strengthened the Inst. Perf	91,141,192,790	0	166,700,600,266
DLI#3: Program MCs have implemented their Infrast. Plans	62,990,380,614	0	110,292,747,991
Total	<u>203,958,411,927</u>	<u>0</u>	<u>361,634,793,187</u>

Note 2.2 Municipal Institutional Strengthening Grants

Disbursement Linked Indicator/Source	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program to-date
DLI#4: Program MCs have Implemented Institutional Strengthening plans	8,838,789,549	0	17,226,662,344
Total	<u>8,838,789,549</u>	<u>0</u>	<u>17,226,662,344</u>

2.3 Planning & Infrastructure Grants to Program RHDs Grants

Disbursement Linked Indicator/Source	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program to-date
DLI#8 Credit: Results planning & Infrastructure investments in RHDs	51,686,951,180	0	51,686,951,180
DLI#8 Grants: Results planning & Infrastructure investments in Prog RHDs	10,742,759,323	5,972,963,163	16,715,722,486
Total	<u>62,429,710,503</u>	<u>5,972,963,163</u>	<u>68,402,673,666</u>

2.4 IDA _ MLHUD Capacity Building Plans

Disbursement Linked Indicator/Source	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program to-date
DLI#5: MLHUD has executed perf. improvement plans	17,187,847,208	-	42,046,860,501
DLI#6: Program MCs with Town Clerks	5,613,881,668	-	11,297,484,165
DLI#7 Credit: Results on PP, Land tenure & Infrastructure in Program RHDs	-	-	10,631,850,726
DLI#7 Grants: Results on PP, Land tenure & Infrastructure in Program RHDs	3,500,463,234	-	3,500,463,234
Misc income (balances from USMID 1)	-	246,532,581	-
Total	<u>26,302,192,110</u>	<u>246,532,581</u>	<u>67,476,658,626</u>

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NOTE 3: PAYMENTS/EXPENSES

3.1 Investment in Municipal Infrastructure (Municipal Dev't Grants)

	Vote No.	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program To-date
Entebbe MC	752	2,990,750,214	242,578,671	3,233,328,885
Kabale MC	757	4,344,495,075	0	4,344,495,075
Moroto MC	762	1,054,400,546	1,935,334,789	2,989,735,335
Tororo MC	764	2,037,304,476	192,173,963	2,229,478,439
Kasese MC	770	0	0	0
Ntungamo MC	775	3,010,088,112	307,000,000	3,317,088,112
Busia MC	776	325,074,618	110,000,000	435,074,618
Kitgum MC	784	93,939,623	0	93,939,623
Mubende MC	786	3,136,866,177	0	3,136,866,177
Lugazi MC	788	2,747,289,553	0	2,747,289,553
Kamuli MC	789	1,656,930,932	279,738,425	1,936,669,357
Apac MC	793	586,300,510	0	586,300,510
Arua City	851	12,427,874,894	6,872,322,916	19,300,197,810
Mbarara City	852	8,788,181,725	2,003,494,300	10,791,676,025
Gulu City	853	2,067,498,944	2,710,441,025	4,777,939,969
Jinja City	854	8,953,630,431	6,485,894,598	15,439,525,029
Fort Portal City	855	100,072,823	602,636,326	702,709,149
Mbale City	856	6,199,444,044	500,898,787	6,700,342,831
Masaka City	857	6,994,781,484	1,877,293,689	8,872,075,173
Lira City	858	552,970,187	0	552,970,187
Soroti City	859	4,969,191,428	228,591,898	5,197,783,326
Hoima City	860	0	0	0
Total		73,037,085,796	24,348,399,387	97,385,485,183

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3.2 Investment in Municipal Institutional Strengthening activities (MISG)

Local Government	Vote No.	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program Totdate
Entebbe MC	752	513,360,326	122,267,681	635,628,007
Kabale MC	757	515,965,248	321,009,944	836,975,192
Moroto MC	762	531,359,000	290,337,060	821,696,060
Tororo MC	764	531,359,000	498,922,995	1,030,281,995
Kasese MC	770	493,657,777	338,988,430	832,646,207
Ntungamo MC	775	95,386,193	131,575,776	226,961,969
Busia MC	776	137,198,356	267,729,900	404,928,256
Kitgum MC	784	531,359,000	429,543,350	960,902,350
Mubende MC	786	116,122,992	802,591,964	918,714,956
Lugazi MC	788	26,981,424	262,239,103	289,220,527
Kamuli MC	789	523,176,400	115,615,596	638,791,996
Apac MC	793	135,785,879	320,847,378	456,633,257
Arua City	851	486,937,676	226,084,900	713,022,576
Mbarara City	852	531,348,799	173,263,677	704,612,476
Gulu City	853	524,146,268	165,303,300	689,449,568
Jinja City	854	531,359,000	430,434,621	961,793,621
Fort Portal City	855	522,972,321	68,780,000	591,752,321
Mbale City	856	528,910,810	247,345,602	776,256,412
Masaka City	857	195,080,686	95,081,336	290,162,022
Lira City	858	493,456,417	363,325,246	856,781,663
Soroti City	859	134,933,613	329,444,267	464,377,880
Hoima City	860	<u>115,400,543</u>	<u>464,766,113</u>	<u>580,166,656</u>
Total		<u>8,216,257,728</u>	<u>6,465,498,239</u>	<u>14,681,755,967</u>

3.3 Infrastructure Investment in RHDs

Local Government	Vote No.	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program Totdate
Adjuman District	501	0	0	0
Arua District	503	0	0	0
Kamwenge District	518	0	0	0
Moyo District	539	0	0	0
Yumbe District	556	0	0	0
Isingiro District	560	0	0	0
Lamwo District	585	0	0	0
Kiryandongo District	592	0	0	0
Obongi District	629	0	0	0
Total		0	0	0

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3.4 IDA - MLHUD Capacity Building Expenses

Local Government	Vote No.	2021 (UGX)	2020 (UGX)	Cumulative USMID AF Program To date
Recurrent Expenditure		25,434,989,078	20,166,935,120	49,814,266,152
Capital Expenditure		474,222,726	3,984,902,124	4,431,465,160
Total		<u>25,909,211,804</u>	<u>24,151,837,244</u>	<u>54,245,731,312</u>

3.6 Foreign Exchange Differences

	2021 (UGX)	2020 (UGX)
Closing Cash balance at the Closing rate	<u>2,182,756,981</u>	20,643,680,866
Cash balance on spot rates (Book value)	<u>(2,514,941,996)</u>	<u>(21,139,462,385)</u>
Foreign Exchange (loss)	<u>(332,185,015)</u>	<u>(495,781,519)</u>

4.0 ASSETS AND LIABILITIES

4.1 Cash at Bank (MLHUD)	2021 (UGX)	2020 (UGX)
Cash at UGX Bank Account	41,710,690,983	68,064,706,990
Cash at US\$ Bank Account	<u>2,182,756,980</u>	<u>20,643,680,866</u>
	<u>43,893,447,963</u>	<u>88,708,387,856</u>

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4.2 Cash Receivable from Municipal Local Gov'ts/Cash in LG Commercial Banks (with prior year adjustment)

Local Government	Vote No.	2020 (UGX)	Prior Year Adjustment	2020 (UGX) Adjusted
Kabale MC	757	0	98,841,927	98,841,927
Moroto MC	762	129,959,519	0	-
Tororo MC	764	0	184,650,000	184,650,000
Kasese MC	770	12,179,057,725	9,908,800	12,188,966,525
Ntungamo MC	775	246,885,120	0	246,815,120
Busia MC	776	0	14,900,000	14,900,000
Mubende MC	786	13,365,021,920	2,451,080	13,367,473,000
Arua City	851	8,072,177,891	0	8,071,958,673
Mbarara City	852	0	242,060,000	242,060,000
Gulu City	853	20,044,570,698	0	20,044,570,698
Jinja City	854	8,439,283,950	1,820,295,924	10,259,579,874
Fort Portal City	855	0	3,150,000	3,150,000
Masaka City	857	11,312,520,820	151,458,888	11,463,979,708
Soroti City	859	43,167,120	0	10,500,000
Hoima City	860	15,037,799,381	32,667,120	15,037,799,381
Total		88,870,444,144	2,364,800,762	91,235,244,906

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4.3 Receivables

Cash with Central Treasury

Opening Balance	178,228,100,181	0
Prior year adjustment (write off of receivable backed by Payable without cash remittance to UCF)	<u>(178,228,100,181)</u>	<u>0</u>
	0	0
Cash Released by Treasury through Cash Limits	411,345,040,069	178,228,100,181
Total Funds Transferred by LGS to TSA	-	7,428,477,029
	-	
Total Payments by LGs through TSA	81,253,343,524	(30,813,897,626)
Net receivables from FY 2019/20 FY	<u>929,647,150</u>	-
Net Cash with the Central Treasury for LGs	331,021,343,695	154,842,679,584
VAT Paid to KPMG - Recoverable	<u>110,154,056</u>	-
Total Receivables	<u>331,131,497,751</u>	<u>154,842,679,584</u>

4.4 Cash Payable to Treasury

Opening Balance	178,228,100,181	0
Prior Year opening Receivable written off (note 4.3)	(154,842,679,584)	
Net receivables from FY 2019/20 FY (Note 3)	<u>929,647,150</u>	<u>0</u>
Adjusted Payables b/f	<u>24,315,067,747</u>	<u>0</u>
Cash Released by Treasury through Cash Limits	411,345,040,069	178,228,100,181
	-	
Remittance by MLHUD to TSA/UCF	<u>411,345,040,069</u>	<u>-</u>
Total Cash due to Treasury	<u>24,315,067,747</u>	<u>178,228,100,181</u>

Note 4.4 should be read hand in hand with Annex 4 showing allocation to LGs

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4.5 Other Payables	2021 (UGX)	2020 (UGX)
Other Payables - Deposit for ARSDP	<u>7,148,000</u>	<u>0</u>
Total Payable adjusted	<u>7,148,000</u>	<u>0</u>

4.6 Cash Receivable from Municipal Local Gov'ts/Cash in LG Commercial Banks

Local Government	Vote	2020 (UGX)	2020 (UGX) Adjusted/ Corrected	Prior Year Cash Adjustment
Kabale MC	757	-	98,841,927	98,841,927
Moroto MC	762	129,959,519	-	129,959,519
Tororo MC	764		184,650,000	184,650,000
Kasese MC	770	12,179,057,725	12,188,966,525	9,908,800
Ntungamo MC	775	246,885,120	246,815,120	70,000
Busia MC	776		14,900,000	14,900,000
Mubende MC	786		2,451,080	2,451,080
Arua City	851	8,072,177,891	8,071,958,673	219,218
Mbarara City	852		242,060,000	242,060,000
Gulu City	853	20,044,570,698	20,044,570,698	-
Jinja City	854	8,439,283,950	10,259,579,874	1,820,295,924
Fort Portal City	855		3,150,000	3,150,000
Masaka City	857	11,312,520,820	11,463,979,708	151,458,888
Soroti City	859	43,167,120	10,500,000	32,667,120
Hoima City	860	15,037,799,381	15,037,799,381	-
Total		<u>75,505,422,224</u>	<u>77,870,222,986</u>	<u>2,364,800,762</u>

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SUMMARIZED TRIAL BALANCE FOR FY 2020/21 AS OF 30TH JUNE, 2021

	Debit	Credit
	UGX.	UGX.
Opening Reserves		154,193,411,403
Receipts from IDA for MDG		203,958,411,927
Receipts from IDA for MISG		8,838,789,549
Receipts from IDA for MLHUD		26,302,192,110
Receipts from IDA for RHDS		62,429,710,503
Payables to TSA for 2019/20 & ARSDP		24,315,067,747
Other Payables		7,148,000
Prior year adjustment - cash from LG - Comm Banks		2,364,800,762
Investment Expenditure on Municipal Infrastructure Dev't	73,037,085,796	
Expenses on Municipal Institutional Strengthening	8,216,257,728	
Infrastructure Investment in RHDs	0	
MLHUD Capacity Building Grants	25,799,057,748	
Cash and Cash Equivalents (MLHUD)	43,893,447,963	
Cash and Cash Equivalents withheld on TSA for LGs	331,021,343,695	
Foreign Exchange loss	332,185,015	
Totals	482,409,532,001	482,409,532,001

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Bank Reconciliations and list of all bank accounts

UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE
DEVELOPMENT PROGRAM
RECONCILIATION STATEMENT FOR BANK ACCOUNT NO. 000120088000055, USMID
PROGRAM (UGANDA SHILLINGS ACCOUNT)

UGX

Balance as per Bank Statement

41,710,690,983

Balance as per Cash Book

41,710,690,983

UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE
DEVELOPMENT PROGRAM
RECONCILIATION STATEMENT FOR BANK ACCOUNT NO. 000120088400024, USMID
PROGRAM (US DOLLAR ACCOUNT)

US\$

Balance as per Bank Statement

615,022.24

Balance as per Cash book

615,022.24

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ANNEX 1: IDA DETAILED DESIGNATED ACCOUNT STATEMENT FOR THE YEAR ENDED 30TH JUNE 2021 (United States Dollars)

	Year Ended 30 Jun.21 US\$	Year Ended 30 Jun.20 US\$	Year Ended 30 Jun.19 US\$	Cumulative 30 Jun.21 US\$	Allocation Project Life US\$	Cum. % %
Opening balance						
World Bank Loan Designated Accounts (UGX & USD)	41,781,360	56,089,900	-	-	-	-
ADD: FUNDS RECEIVED BY SOURCE						
IDA Loan - Municipal Development Grants	55,898,313	-	42,675,676	98,573,990	244,990,810	40
IDA Loan - Municipal Institutional S G	2,422,422	-	2,270,208	4,692,630	10,004,936	47
IDA Loan - MLHUD Cap. Building Grants	6,249,206	-	11,144,017	17,393,223	49,598,169	35
IDA Grants - MLHUD Cap. Building Grants	959,362	-	-	959,362	10,004,936	10
IDA Loan - Support to RHDS	14,165,699	-	-	14,165,699	30,397,945	47
IDA Grants - Support to RHDS	2,944,238	1,602,604	-	4,546,842	15,007,404	30
Total Receipts	82,639,241	1,602,604	56,089,900	140,331,745	360,004,200	39
Total Funds for the Project	124,420,601	57,692,504	56,089,900	140,331,745	360,004,200	39
LESS: EXPENDITURE BY CATEGORIES						
Municipal Infrastructure Dev't	19,783,843	6,595,347	-	26,379,189	244,990,810	11
Municipal Institutional Strengthening	2,225,570	1,751,335	-	3,976,905	10,004,936	40
MLHUD Capacity Building Grants	7,018,130	7,564,462	-	14,582,592	59,603,105	24

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	Year Ended 30 Jun.21 US\$	Year Ended 30 Jun.20 US\$	Year Ended 30 Jun.19 US\$	Cumulative 30 Jun.21 US\$	Allocation Project Life US\$	Cum. %
Infrastructure Investment in RHDs	-	-	-	-	45,405,349	-
Total Expenditure	29,027,543	15,911,144	-	44,938,686	360,004,200	12
Surplus/(Deficit)	95,393,059	41,781,360	56,089,900	95,393,059	-	-
Bank Balances as at 30th June						
BOU IDA UGX 00120088000055	11,347,831	18,201,900	-	11,347,831	-	-
BOU IDA USD 00120088400024	615,022	5,541,437	56,089,900	615,022	-	-
Local Gov'ts in Commercial Banks	-	24,398,178	-	-	-	-
USMID AF Grants Withheld in TSA at end of FY	91,776,887	1,986,527	-	91,776,887	-	-
Eligible exp. made on TSA reimbursable by LGs	(8,346,682)	(8,346,682)	-	(8,346,682)	-	-
World Bank Designated Account	95,393,059	41,781,360	56,089,900	95,393,059	-	-

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ANNEX 2: DETAILED BUDGET PERFORMANCE ANALYSIS FOR THE FY ENDED 30TH JUNE 2020

Activity Code	Activity Sub-Code	Key Activity/ Sub Activity	Approved AW/B FY 2020/21 (UGX)	Actual Expense	%	Variance
		Municipal Infrastructure Development Expenses				
MDG	752	Entebbe MC	8,399,583,000	2,990,750,214	36	5,408,832,786
MDG	757	Kabale MC	14,675,485,000	4,344,495,075	30	10,330,989,925
MDG	762	Moroto MC	2,067,382,000	1,054,400,546	51	1,012,981,454
MDG	764	Tororo MC	11,112,386,000	2,037,304,476	18	9,075,081,524
MDG	770	Kasese MC	26,631,262,000	0	0	26,631,262,000
MDG	775	Ntungamo MC	4,439,228,000	3,010,088,112	68	1,429,139,888
MDG	776	Busia MC	9,013,375,000	325,074,618	4	8,688,300,382
MDG	784	Kitgum MC	13,488,782,000	93,939,623	1	13,394,842,377
MDG	786	Mubende MC	29,626,893,000	3,136,866,177	11	26,490,026,823
MDG	788	Lugazi MC	16,832,259,000	2,747,289,553	16	14,084,969,447
MDG	789	Kamuli MC	11,065,460,000	1,656,930,932	15	9,408,529,068
MDG	793	Apac MC	9,617,498,000	586,300,510	6	9,031,197,490
MDG	851	Arua City	13,432,375,000	12,427,874,894	93	1,004,500,106
MDG	852	Mbarara City	14,237,907,000	8,788,181,725	62	5,449,725,275
MDG	853	Gulu City	39,601,461,000	2,067,498,944	5	37,533,962,056
MDG	854	Jinja City	10,655,217,000	8,953,630,431	84	1,701,586,569
MDG	855	Fort Portal City	8,516,337,000	100,072,823	1	8,416,264,177
MDG	856	Mbale City	20,065,225,000	6,199,444,044	31	13,865,780,956
MDG	857	Masaka City	26,524,640,000	6,994,781,484	26	19,529,858,516
MDG	858	Lira City	12,752,462,000	552,970,187	4	12,199,491,813
MDG	859	Soroti City	4,969,191,000	4,969,191,428	100	-428
MDG	860	Hoima City	30,153,132,000	0	0	30,153,132,000
		Sub-total	337,877,540,000	73,037,085,796	22	264,840,454,204
		Municipal Institutional Strengthening Expenses				
MISG	752	Entebbe MC	531,359,000	513,360,326	97	17,998,674
MISG	757	Kabale MC	531,359,000	515,965,248	97	15,393,752

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Activity Code	Activity Sub-Code	Key Activity/ Sub Activity	Approved AW/B FY 2020/21 (UGX)	Actual Expense	%	Variance
MISG	762	Moroto MC	531,359,000	531,359,000	100	0
MISG	764	Tororo MC	531,359,000	531,359,000	100	0
MISG	770	Kasese MC	531,359,000	493,657,777	93	37,701,223
MISG	775	Ntungamo MC	137,254,000	95,386,193	69	41,867,807
MISG	776	Busia MC	137,254,000	137,198,356	100	55,644
MISG	784	Kitgum MC	531,359,000	531,359,000	100	0
MISG	786	Mubende MC	531,359,000	116,122,992	22	415,236,008
MISG	788	Lugazi MC	137,254,000	26,981,424	20	110,272,576
MISG	789	Kamuli MC	531,359,000	523,176,400	98	8,182,600
MISG	793	Apac MC	137,254,000	135,785,879	99	1,468,121
MISG	851	Arua City	531,359,000	486,937,676	92	44,421,324
MISG	852	Mbarara City	531,359,000	531,348,799	100	10,201
MISG	853	Gulu City	531,359,000	524,146,268	99	7,212,732
MISG	854	Jinja City	531,359,000	531,359,000	100	0
MISG	855	Fort Portal City	531,359,000	522,972,321	98	8,386,679
MISG	856	Mbale City	531,359,000	528,910,810	100	2,448,190
MISG	857	Masaka City	531,359,000	195,080,686	37	336,278,314
MISG	858	Lira City	531,359,000	493,456,417	93	37,902,583
MISG	859	Soroti City	137,254,000	134,933,613	98	2,320,387
MISG	860	Hoima City	115,437,069	115,400,543	100	36,526
		Sub-total	9,303,451,069	8,216,257,728	88	1,087,193,341
DDEG-RHDS	501	Adjuman District	12,347,522,000	-	-	12,347,522,000
DDEG-RHDS	503	Arua District	15,399,557,000	-	-	15,399,557,000
DDEG-RHDS	518	Kamwenge District	6,970,678,000	-	-	6,970,678,000
DDEG-RHDS	539	Moyo District	1,330,323,000	-	-	1,330,323,000
DDEG-RHDS	556	Yumbe District	14,056,120,000	-	-	14,056,120,000

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DDEG-RHDS	560	Isingiro District	6,947,343,000	-	-	6,947,343,000
DDEG-RHDS	585	Lamwo District	0	-	-	0
DDEG-RHDS	592	Kiryandongo District	4,747,487,000	-	-	4,747,487,000
DDEG-RHDS	629	Obongi District	2,365,019,000	-	-	2,365,019,000
		Sub-total	64,164,049,000	0	0	64,164,049,000
		TOTAL FOR LOCAL GOVERNMENTS	411,345,040,069	81,253,343,524	20	330,091,696,545
2.0		<i>System development and institutional strengthening activities for Program Municipalities.</i>	15,741,622,428	12,114,997,412	77	3,626,625,016
2.1		<i>Outreach activities to support the 22 municipal LGs in critical institutional and technical areas necessary for urban development.</i>	13,509,286,936	10,534,687,072	78	2,974,599,864
2.1.1	2.1.1.3	Support updating of PDP in Municipalities where PDPs need updating.	75,036,500	72,611,450	97	2,425,050
2.1.2	2.1.2	Support MCs in Procurement Planning and Management. This included hands-on training on procurement management.	75,036,500	59,215,500	79	15,821,000
2.1.3	2.1.3.1	Support Municipal Councils in Financial Management, accounting and audit.	75,036,500	75,016,000	100	20,500
2.1.4	2.1.4.1	Support MCs in development of environment and social management plans and implementing necessary E&S safeguards.	150,073,000	145,059,000	97	5,014,000
2.1.5	2.1.5.1	Enhance Municipalities Capacity for Monitoring project implementation and M&E activities such as data collection, reporting, communication, etc.	75,036,500	73,000,000	97	2,036,500
2.1.6	2.1.6.1	Support Municipalities in the preparation and implementation of their LED Strategies.	187,591,204	-	-	187,591,204
2.1.6	2.1.6.2	Develop and implement guidelines for operationalizing LED and PPP in Local governments.	75,036,500	-	-	75,036,500
2.1.7	2.1.7.1	Support Municipalities in implementation of infrastructure projects including support supervision, procurement	75,036,500	72,335,347	96	2,701,153

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2.1.8		management support, managing contractor-Consultant-Client relations and contract management. Includes support in implementation of infrastructure O&M plans.	150,073,000	128,565,000	86	21,508,000
2.1.9	2.1.8.1	Support execution of civil works by enhancing contract management and capacity of private Consultants and Contractors to enhance the national local content policy to safe guard quality of works. This shall be carried out in liaison with CPPA, UIPE, UNABCEC and UACE.	66,662,410	64,848,480	97	1,813,930
2.1.9	2.1.9.1	Support engagement of engineering design consultants	10,028,460,679	7,630,649,221	76	2,397,811,458
2.1.9	2.1.9.2	Prepare engineering designs, ESIA and RAP studies for selected infrastructure subprojects in 22 MCs	1,125,547,223	1,054,017,900	94	71,529,323
2.1.9	2.1.9.3	Prepare storm water drainage master plans for 8 MCs and identify implementable sub projects in 14 MCs which already have drainage master plans. This will involve procurement of consultants	168,832,083	137,602,400	82	31,229,683
2.1.10	2.1.10.1	Formation and training of MDFs	150,072,963	92,611,450	62	57,461,513
2.1.10	2.1.10.2	Support to NUF	562,777,363	556,775,000	99	6,002,363
2.1.10	2.1.10.3	Budget support for the implementation of MDF activities	105,051,074	32,421,324	31	72,629,750
2.1.10	2.1.10.4	Support to IG to promote transparency and accountability	176,335,732	160,000,000	91	16,335,732
2.1.10	2.1.10.5	Support to UAAU for advocacy and training of MDF	187,591,204	179,959,000	96	7,632,204
2.1.11	2.1.11.1	Provide support supervision and oversight support to program activities carried out in Municipal local governments. This includes top management supervision/monitoring, participation in joint Local government/ Parliament/Ministry/PST activities and commissioning of sub-projects.				
2.2		Development of systems for physical planning and urban services delivery in Municipalities.	2,232,335,492	1,580,310,340	71	652,025,152

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Activity Code	Activity Sub-Code	Key Activity/ Sub Activity	Approved AW/B FY 2020/21 (UGX)	Actual Expense	%	Variance
2.2.1	2.2.1.1	Support implementation of the GIS based PPUMIS in the 14 MCs and installation in new MCs and Upgrade system to couple on additional modules like property and revenue data.	281,386,806	145,279,942	52	136,106,864
2.2.2	2.2.2.1	Support development of local revenue enhancement strategies including development and updating of revenue sources datasets, development of property registers and property rates. This will be carried out in conjunction with LGFC.	150,073,000	146,000,000	97	4,073,000
2.2.3	2.2.3.1	Develop a framework for e-governance for cities, Municipalities and towns.	150,073,000	142,280,000	95	7,793,000
2.2.4	2.2.4.1	Develop and install an integrated revenue management system in the 22 Municipalities. Assess functionality and roll-out to other Municipalities. This will be done in conjunction with LGFC.	750,364,816	540,089,200	72	210,275,616
2.2.5	2.2.5.1	Finalise and adopt the Jinja model town physical development planning process and prepare a physical planning manual/protocol. Use the manual for development of physical development plans in Local governments.	131,313,843	119,642,700	91	11,671,143
2.2.6	2.2.6.1	Supply driven support to LGS - Procurement and contract management.	168,832,083	151,147,167	90	17,684,916
2.2.6	2.2.6.2	Supply driven support to LGS - Financial Management, accounting and audit.	75,036,500	68,926,000	92	6,110,500
2.2.6	2.2.6.3	Supply driven support to LGS - Environment and social safeguards management.	225,109,445	35,423,331	16	189,686,114
2.2.6	2.2.6.4	Supply driven support to LGS - Physical planning and urban management.	75,036,500	57,892,000	77	17,144,500
2.2.6	2.2.6.5	Supply driven support to LGS - Engineering and urban infrastructure technical skills.	150,073,000	106,960,000	71	43,113,000
2.2.6	2.2.6.6	Supply driven support to LGS - Communication transparency and public relations	75,036,500	66,670,000	89	8,366,500
3.0		Systems development and institutional strengthening activities for the lands, housing and Urban Development sector	8,891,827,131	2,806,947,478	32	6,084,879,653
3.1		Institutional Strengthening of MLHUD & MDAs	2,956,441,182	893,545,601	30	2,062,895,581

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3.1.1	3.1.1.1	Support urban development activities of the lands, housing and urban development sector working group.	262,627,685	-	-	262,627,685
3.1.2	3.1.2.1	Enhance citizen awareness on sector policies and strategies through improved IEC on USMID and MLHUD.	262,627,685	191,059,000	73	71,568,685
3.1.3	3.1.3.2	Complete development of the national land acquisition, rehabilitation and resettlement policy. This include consultancy services and stakeholder engagement workshops.	487,737,130	200,772,828	41	286,964,302
3.1.4	3.1.4.3	Facilitate the servicing of informal Human Settlements in 10 selected MCs by Identification, Profiling, development of social infrastructure plans, community mobilisation and development of master plans.	150,076,700	49,126,000	33	100,950,700
3.1.4	3.1.4.4	Develop housing unit prototypes targeting different urban areas. A mechanism shall be developed that compels developers to use the prototypes. This includes developing building models for institutional and government houses.	150,073,000	74,559,000	50	75,514,000
3.1.7	3.1.7.1	Prepare/update the urban roads design manual. This will be done in conjunction with MoWT.	1,125,547,223	40,896,320	4	1,084,650,903
3.1.7	3.1.7.2	Prepare and operationalise a strategy for property/plot numbering and marking for Municipalities and Towns.	75,036,500	36,900,000	49	38,136,500
3.1.7	3.1.7.3	Develop and implement a strategy for annual compilation of urban infrastructure inventory and state of functionality.	112,554,722	34,545,000	31	78,009,722
3.1.8	3.1.8.1	Support national physical planning activities through the National Physical Planning Board (NPPB).	37,518,241	35,579,800	95	1,938,441
3.1.9	3.1.9.1	Support formulation of the Physical Planners Registration Act and formation of the Physical planners Registration Board.	93,795,600	64,720,000	69	29,075,600
3.1.11	3.1.11.1	Enhance activities of the Ministry grievance and complaints handling framework and ensure linkage to Municipalities complaints system.	75,036,500	48,262,000	64	26,774,500
3.1.12	3.1.12.1	Institutional Support to cross-cutting Ministry Units on program activities - support to PDU	41,270,065	36,825,653	89	4,444,412
3.1.12	3.1.12.2	Institutional Support to cross-cutting Ministry Units on program activities - support to Internal Audit	41,270,065	40,150,000	97	1,120,065

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3.1.12	3.1.12.3	Institutional Support to cross-cutting Ministry Units on program activities - ICT	41,270,065	40,150,000	97	1,120,065
3.2		Implement the National Urban Policy (NUP) and development of a proposed Urban Development Bill.	2,277,357,215	707,545,620	31	1,569,811,595
3.2.1	3.2.1.1	Develop draft Urban Development bill.	195,094,852	189,505,620	97	5,589,232
3.2.2	3.2.2.1	Develop draft Urban Development bill.	225,109,445	36,920,000	16	188,189,445
3.2.3	3.2.3.1	Develop and implement urban land management strategy with urban re-development standards and guidelines.	187,591,204	-	-	187,591,204
3.2.4	3.2.4.1	Develop and implement an Integrated Urban Transportation Strategy/policy.	187,591,204	-	-	187,591,204
3.2.6	3.2.6.1	Implement the solidwaste management strategy in the program Municipalities. This will include data collection and the procurement of consultants to prepare solidwaste management strategies for the 8 new MCs. Due consideration shall be put to the already designed individual Municipal solidwaste management strategies.	1,125,547,223	210,740,000	19	914,807,223
3.2.7	3.2.7.1	Prepare the annual State of Urban Sector Report (with Urban Indicators, data base, Urban Profiles).	168,832,083	114,800,000	68	54,032,083
3.2.8	3.2.8.1	Prepare guidelines and standards for urban management including: public space management, climate change inclusive and resilient cities strategies.	187,591,204	155,580,000	83	32,011,204
3.3		Development and implementation of the Municipal Development Strategies (MDSs)	525,255,445	110,930,000	21	414,325,445
3.3.2	3.3.2.1	Support Municipalities to prepare infrastructure improvement plans which are aligned to their MDS.	150,073,000	-	-	150,073,000
3.3.3	3.3.3.1	Update MDS in the 14 Municipalities and support their implementation.	150,073,000	-	-	150,073,000
3.3.3	3.3.3.2	Scale up MDS concept to 5 Municipalities outside USMID program area.	225,109,445	110,930,000	49	114,179,445
3.4		Strengthen Land Use Regulation and Compliance function	656,569,214	251,464,000	38	405,105,214

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3.4.1	3.4.1.2	Review operations of National Physical Planning standards & Guidelines - Print and disseminate the Physical Planning Standards and Guidelines in MLGs.	300,145,926	292,000	0	299,853,926
3.4.2	3.4.2.1	Prepare and disseminate the state of National Land Use Compliance Report with rewards and sanctions embedded.	150,072,963	119,400,000	80	30,672,963
3.4.2	3.4.2.2	Carry out public awareness campaigns on the need for regulation of land use.	93,795,602	82,150,000	88	11,645,602
3.4.2	3.4.2.3	Quarterly monitoring, inspection and training of MLGs in the implementation of physical development plans	112,554,722	49,622,000	44	62,932,722
3.5		Strengthen Valuation Services	2,025,985,076	461,602,836	23	1,564,382,240
3.5.1	3.5.1.1	Procurement of office furniture and specialized equipment for valuation services including upcountry stations.	262,627,685	213,182,836	81	49,444,849
3.5.2	3.5.2.1	Benchmarking best operational Practices on Valuations services.	225,109,445	-	-	225,109,445
3.5.5	3.5.5.2	Local based specialised training and participation in local professional forums.	112,554,722	-	-	112,554,722
3.5.5	3.5.5.3	Customised valuation professional trainings (local and international)	112,554,722	-	-	112,554,722
3.5.5	3.5.5.4	Development of a comprehensive valuation professionalization framework	112,554,722	-	-	112,554,722
3.5.5	3.5.5.5	Development and introduction of a professional program for valuers (Body of Knowledge, online platforms for content, professional competency assessment)	187,591,204	-	-	187,591,204
3.5.5	3.5.5.6	Research and development (Support CGV's office carryout research)	150,073,000	-	-	150,073,000
3.5.6	3.5.6.1	Develop and implement a comprehensive national valuation framework which includes, land, property, equipment, etc. Including the necessary regulatory framework.	262,627,685	-	-	262,627,685
3.5.8	3.5.8.2	Review and update/develop database for the property yields and indices.	262,627,685	248,420,000	95	14,207,685
3.5.8	3.5.8.3	Collect property yields and indices in Kampala city and Municipalities.	187,591,204	-	-	187,591,204

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3.5.9	3.5.9.1	Review, develop and disseminate a regulatory framework for valuation services.	150,073,000	-	-	150,073,000
3.6		Professional skills enhancement and training of MLHUD staff	300,146,000	235,887,645	79	64,258,355
3.6.1	3.6.1.1	Implement the MLHUD staff in country/local training schedule developed from a TNA. Training to strengthen urban development, physical planning, project planning, municipal financing and infrastructure development. Implementation to be based on annual training plan approved by the Ministry Training committee at beginning of each FY.	150,073,000	127,468,945	85	22,604,055
3.6.2	3.6.2.1	Support MLHUD professional staff participate in International professional fora to enhance their professionalism in urban development, physical planning, environmental and social management, municipal governance and infrastructure development.	150,073,000	108,418,700	72	41,654,300
3.7		Retooling of MLHUD	150,073,000	145,971,776	97	4,101,224
3.7.1	3.7.1.1	Procurement of office furniture and equipment.	150,073,000	145,971,776	97	4,101,224
4.0		Physical Planning, land tenure security and infrastructure development in 8 refugee host Districts	7,364,830,812	3,333,014,542	45	4,031,816,270
4.1		Carry out preparatory activities to enable project implementation in the 8 refugee host districts	1,436,948,622	1,121,504,956	78	315,443,666
4.1.5	4.1.5.1	Procure support and implementation vehicles (Est. 4 No.) to the refugee window, includes insurance and warranties. Make provision for replacement vehicle.	1,061,766,214	765,441,956	72	296,324,258
4.1.6	4.1.6.1	Procure necessary equipment such as laptops, technical field gear to enable office and field work.	375,182,408	356,063,000	95	19,119,408
4.2		Carry out Physical Planning for the districts and/or selected urban areas in refugee host community locations.	675,328,371	324,589,080	48	350,739,291
4.2.1	4.2.1.1	Support RAPPAs & preparation of PDFs. This includes hire of short term consultant and contract management.	225,109,445	152,213,600	68	72,895,845

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4.2.1	4.2.1.3	Hold stakeholder workshops to disseminate and get comments/feedback on the PDFs.	112,554,722	5,175,480	5	107,379,242
4.2.2	4.2.2.1	Prepare physical development plans (PDP) for identified areas (district and selected urban areas) of the 8 districts hosting refugees. Includes procurement of short term Consultancies and contract management activities.	187,591,204	36,900,000	20	150,691,204
4.2.3	4.2.3.1	Carry out necessary support supervision for planning activities in the refugee host districts.	150,073,000	130,300,000	87	19,773,000
4.3		Support to land tenure security for refugee host communities in 6 selected target parishes in the sub-region.	1,125,547,223	1,020,200,066	91	105,347,157
4.3.3	4.3.3.1	Carry out Systematic Land Adjudication and Certification (SLAC) for refugee host communities in the 8 districts including training of adjudication teams, surveying & plotting of parcels in the 8 target areas, and data base established with information on ownership and user rights.	1,125,547,223	1,020,200,066	91	105,347,157
4.4		Support Infrastructure investments in the Refugee host communities.	3,826,860,596	660,349,440	17	3,166,511,156
4.4.3	4.4.3.1	Prepare engineering designs, environmental & social management assessments/plans and RAPs for rehabilitating selected infrastructure sub-projects in areas hosting refugees for each of the 8 District. Includes procuring design consultants and contract management.	3,564,232,874	613,439,440	17	2,950,793,434
4.4.4	4.4.4.1	Provide tender assistance to districts in procuring competent contractors to carry out the civil works.	112,554,722	-	-	112,554,722
4.4.5	4.4.5.1	Provide support supervision and oversight support to districts carrying civil works. This will involve contract management and participation in site meetings and environment and social safeguards supervision.	150,073,000	46,910,000	31	103,163,000
4.5		Carry out oversight and support supervision of project activities in the 8 refugee host communities.	300,146,000	206,371,000	69	93,775,000

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4.5.1	4.5.1.1	Carry out field monitoring missions to check progress and give onsite guidance. This involves also top management and other sector actors including OPM and MoGLSD among others.	150,073,000	133,850,000	89	16,223,000
4.5.2	4.5.2.1	Prepare necessary documentation and IEC materials including publications and media coverage.	75,036,500	72,521,000	97	2,515,500
4.5.3	4.5.3.1	Provision for additional administrative requirements such as project drivers to support project implementation in district local governments.	75,036,500	-	-	75,036,500
5.0		Program Management	11,522,878,929	7,654,252,372	66	3,868,626,557
5.1		Program Committees	262,627,685	230,207,400	88	32,420,285
5.1.2	5.1.2.1	Prepare for and conduct Program Technical Committee (PTC) quarterly special/general meetings.	225,109,445	216,509,800	96	8,599,645
5.1.3	5.1.3.1	PTC members participate in international urban development and governance forums and program-specific benchmarking events.	37,518,241	13,697,600	37	23,820,641
5.2		Provide adequate office space for PST	525,255,371	413,375,836	79	111,879,535
5.2.1	5.2.1.1	Rent for Office premises for USMID AF Program Secretariat	525,255,371	413,375,836	79	111,879,535
5.3		Emoluments for PST	3,339,123,450	2,796,135,556	84	542,987,894
5.3.1	5.3.1.1	Salaries, gratuity and social security contributions for PST	3,301,605,200	2,796,135,556	85	505,469,644
5.3.2	5.3.2.1	Provision for short term Consultant inputs	37,518,250	-	-	37,518,250
5.4		Municipal & MLHUD Performance Assessments	3,126,683,950	1,394,658,008	45	1,732,025,942
5.4.1	5.4.1.1	Conduct annual performance assessments for Municipalities and MLHUD. Includes procurement of IVA.	2,901,574,450	1,357,878,008	47	1,543,696,442
5.4.2	5.4.2.1	Support quality assurance of the annual performance assessment.	75,036,500	36,780,000	49	38,256,500

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5.4.3	5.4.3.1	Prepare Municipalities and conduct self/mock performance assessment for Municipalities.	150,073,000	-	-	150,073,000
5.5		Program Audits	1,324,007,650	658,113,802	50	665,893,848
5.5.1	5.5.1.1	Audit of program activities carried out at the Municipalities and support financial audit of program by OAG.	160,938,250	102,922,000	64	58,016,250
5.5.2	5.5.2.1	Carry out annual value for money (VfM) Audits. Includes contracting OAG and its selected consultants and PST support to the process.	750,365,000	397,515,800	53	352,849,200
5.5.3	5.5.3.1	Support to Annual procurement audits of the program municipalities.	187,591,204	157,676,002	84	29,915,202
5.5.4	5.5.4.1	Annual Environment & Social management audits. Includes procurement of a consultant and PST support to the process.	225,113,196	-	-	225,113,196
5.6		Program Reviews	919,197,010	746,924,020	81	172,272,990
5.6.1	5.6.1.1	Prepare for and carry out World Bank implementation support missions.	75,036,500	51,567,400	69	23,469,100
5.6.3	5.6.3.1	Conduct quarterly and annual project implementation progress reviews.	75,036,500	16,403,960	22	58,632,540
5.6.4	5.6.4.1	Conduct program mid-term review. Includes procurement of a consultant and stakeholder consultations.	412,700,649	382,362,660	93	30,337,989
5.6.5	5.6.5.1	Carry out beneficiary satisfaction and social accountability surveys.	150,073,000	146,000,000	97	4,073,000
5.6.6	5.6.6.1	Review Engineering designs, Environmental management plans, resettlement plans including valuation reports and strip maps for all proposed subprojects.	56,277,361	4,590,000	8	51,687,361
5.6.8	5.6.8.1	Quarterly joint sector monitoring of program implementation involving other relevant sectors and parliament.	150,073,000	146,000,000	97	4,073,000
5.7		Back-up support, Program operational and monitoring activities.	1,913,429,072	1,294,696,694	68	618,732,378
5.7.1	5.7.1.1	Office Operational Expense for PST (Stationery, Cleaning Services, service utilities, office teas, Service of Office	487,737,130	484,000,950	99	3,736,180

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program

Annexes to the Financial Statements

Activity Code	Activity Sub-Code	Key Activity/ Sub Activity	Approved AW/B FY 2020/21 (UGX)	Actual Expense	%	Variance
		equipment, Printer Cartridges, Photocopy Cartridges, Other Office Consumables, security).				
5.7.2	5.7.2.1	Operation, Servicing, Maintenance and repair of program implementation support vehicle fleet.	562,772,377	326,126,798	58	236,645,579
5.7.3	5.7.3.1	Vehicle maintenance - Directorate of Physical Planning and Urban Development (DPPUD).	93,795,600	23,541,444	25	70,254,156
5.7.3	5.7.3.2	Department of Urban development (DUD).	93,795,600	68,194,834	73	25,600,766
5.7.3	5.7.3.3	Vehicle Maintenance - Department of Physical Planning (DPP).	93,795,600	6,203,600	7	87,592,000
5.7.3	5.7.3.4	Vehicle maintenance - Department of land use regulation (LUR).	93,795,600	72,997,524	78	20,798,076
5.7.3	5.7.3.5	Vehicle Maintenance - Directorate of Housing (DH).	75,036,500	1,600,000	2	73,436,500
5.7.3	5.7.3.6	Vehicle Manintenance - Finance and Administration Department (F&AD). Includes Political monitoring, Internal Audit, PDU, PAU and AC/HRM.	187,591,204	181,022,362	96	6,568,842
5.7.3	5.7.3.7	Vehicle maint. - Planning and Quality Assurance Department (C/PQAD) including Policy Analysis unit.	75,036,500	41,319,736	55	33,716,764
5.7.3	5.7.3.8	Valuation department.	93,795,600	73,979,164	79	19,816,436
5.7.3	5.7.3.9	Vehicle Maintenance - Procurement and Disposal Unit.	56,277,361	15,710,282	28	40,567,079
5.8		Program Specific Professional activities and international forums.	112,554,741	9,987,000	9	102,567,741
5.8.1	5.8.1.1	Program Specific related International activities sourced by PST.	37,518,241	9,987,000	27	27,531,241
5.8.2	5.8.2.1	International and regional program activities sourced by external partners such as the World Bank.	75,036,500	-	-	75,036,500
		Total for MLHUD - Central Government	43,521,159,300	25,909,211,804	60	17,611,947,496
		GRAND TOTAL	454,866,199,369	107,052,401,272	24	347,813,798,097

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Annexes to the Financial Statements

Activity Code	Activity Sub-Code	Key Activity/ Sub Activity	Approved AW/B FY 2020/21 (UGX)	Actual Expense	%	Variance

Annex 3: Schedule of Outstanding Commitments as at 30th June, 2021

Trading Partner	Amount	Services Rendered
Newplan Limited	786,960,917	Design Consultancy
UB CONSULTING ENGINEERS LIMITED	390,100,000	Design Consultancy
PRIME TIME COMMUNICATIONS LIMITED	5,407,755	Communications
GIPEA AFRICA LIMITED	95,252,550	Physical Planning compliance contracts

**Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program**

Annexes to the Financial Statements

ANNEX 4: DETAILS OF PAYABLES ACCOUNT – TREASURY REFUNDS

Vote No.	Local Government Name	Opening payables to TSA/UCF from FY2019/20	Amount Written off as no cash remitted to back payable	FY 2020/21 PAYABLES ACCOUNT			FY 2019/20 PAYABLES ACCOUNT			
				Payables due to Central Treasury backed by expenses of 2019/20 FY	Cash Transferred to TSA by LG	Closing Balance (Payable)	Opening Balance of Remitted funds to PSA from 2018/19 FY	Expenditure Limit for FY	Cash Transferred to TSA by LG	Net Payable UCF
501	Adjumani District	2,982,903,684	(2,982,903,684)	-	-	-		2,982,903,684	-	2,982,903,684
503	Arua District	6,746,567,228	(6,746,567,228)	-	-	-		6,746,567,228	-	6,746,567,228
518	Kamwenge	3,784,814,332	(3,784,814,332)	-	-	-		3,784,814,332	-	3,784,814,332
556	Yumbe District	5,100,428,130	(5,100,428,130)	-	-	-		5,100,428,130	-	5,100,428,130
560	Isingiro District	4,249,286,066	(4,249,286,066)	-	-	-		4,249,286,066	-	4,249,286,066
585	Lamwo District	2,736,078,768	(2,736,078,768)	-	-	-		2,736,078,768	-	2,736,078,768
592	Kiryandongo District	2,772,635,932	(2,772,635,932)	-	-	-		2,772,635,932	-	2,772,635,932
629	Obongi	2,428,058,784	(2,428,058,784)	-	-	-		2,428,058,784	-	2,428,058,784
752	Entebbe MC	6,482,881,452	(6,482,881,452)	364,846,352	-	364,846,352	-	6,482,881,452	-	6,482,881,452
757	Kabale MC	4,426,007,018	(4,426,007,018)	321,009,944	(90,600,000)	230,409,944	-	4,516,607,018	90,600,000	4,426,007,018
762	Moroto City	122,899,842	(122,899,842)	2,225,671,849	(2,862,999,842)	(637,327,993)	-	2,985,899,684	2,862,999,842	122,899,842
764	Tororo MC	4,243,390,654	(4,243,390,654)	691,096,958	(676,487,600)	14,609,358	-	4,919,878,254	676,487,600	4,243,390,654
770	Kasese MC	7,951,203,080	(7,951,203,080)	338,988,430	(100,000,000)	238,988,430	-	8,051,203,080	100,000,000	7,951,203,080
775	Ntungamo MC	2,768,425,944	(2,768,425,944)	438,575,776	-	438,575,776	-	2,768,425,944	-	2,768,425,944

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Annexes to the Financial Statements

Vote No.	Local Government Name	Opening payables to TSA/UCF from FY2019/20	Amount Written off as no cash remitted to back payable	FY 2020/21 PAYABLES ACCOUNT			FY 2019/20 PAYABLES ACCOUNT			
				Payables due to Central Treasury backed by expenses of 2019/20 FY	Cash Transferred to TSA by LG	Closing Balance (Payable)	Opening Balance of Remitted funds to PSA from 2018/19 FY	Expenditure Limit for FY	Cash Transferred to TSA by LG	Net Payable UCF
776	Busia MC	5,800,895,602	(5,800,895,602)	377,729,900	-	377,729,900	-	5,800,895,602	-	5,800,895,602
784	Kitgum MC	5,522,877,944	(5,522,877,944)	429,543,350	(11,426,000)	418,117,350	-	5,534,303,944	11,426,000	5,522,877,944
786	Mubende MC	8,096,980,896	(8,096,980,896)	802,591,964	-	802,591,964	-	8,096,980,896	-	8,096,980,896
788	Lugazi MC	8,266,013,928	(8,266,013,928)	262,239,103	(156,063,670)	106,175,433	-	8,422,077,598	156,063,670	8,266,013,928
789	Kamuli MC	6,589,017,984	(6,589,017,984)	395,354,021	-	395,354,021	-	6,589,017,984	-	6,589,017,984
793	Apac MC	4,917,419,966	(4,917,419,966)	320,847,378	(245,000,000)	75,847,378	-	5,162,419,966	245,000,000	4,917,419,966
851	Arua City	7,159,039,852	(7,159,039,852)	7,098,407,816	-	7,098,407,816	-	7,159,039,852	-	7,159,039,852
852	Mbarara City	12,786,838,119	(12,786,838,119)	2,176,757,977	(838,802,251)	1,337,955,726	803,182,251	12,822,458,119	838,802,251	12,786,838,119
853	Gulu City	13,587,327,180	(13,587,327,180)	2,875,744,325	(68,581,000)	2,807,163,325	-	13,655,908,180	68,581,000	13,587,327,180
854	Jinja City	5,992,839,042	(5,992,839,042)	6,916,329,219	(1,000,000,000)	5,916,329,219	-	6,992,839,042	1,000,000,000	5,992,839,042
855	Fort Portal City	4,691,130,764	(4,691,130,764)	671,416,326	(246,885,120)	424,531,206	-	4,938,015,884	246,885,120	4,691,130,764
856	Mbale City *	7,647,419,352	(7,647,419,352)	748,244,389	(1,040,563,546)	(292,319,157)	690,653,941	7,997,328,957	1,040,563,546	7,647,419,352
857	Masaka City	7,734,227,692	(7,734,227,692)	1,972,375,025	(18,850,000)	1,953,525,025	-	7,753,077,692	18,850,000	7,734,227,692
858	Lira City	8,631,571,378	(8,631,571,378)	363,325,246	(42,500,000)	320,825,246	-	8,674,071,378	42,500,000	8,631,571,378
859	Soroti City	5,516,474,648	(5,516,474,648)	558,036,165	(29,718,000)	528,318,165	-	5,546,192,648	29,718,000	5,516,474,648
860	Hoima City	8,492,444,920	(8,492,444,920)	464,766,113	-	464,766,113	-	8,492,444,920	-	8,492,444,920

**Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID) Program**

Annexes to the Financial Statements

Vote No.	Local Government Name	Opening payables to TSA/UCF from FY2019/20	Amount Written off as no cash remitted to back payable	FY 2020/21 PAYABLES ACCOUNT			FY 2019/20 PAYABLES ACCOUNT			
				Payables due to Central Treasury backed by expenses of 2019/20 FY	Cash Transferred to TSA by LG	Closing Balance (Payable)	Opening Balance of Remitted funds to PSA from 2018/19 FY	Expenditure Limit for FY	Cash Transferred to TSA by LG	Net Payable UCF
	Grand Total	178,228,100,181	(178,228,100,181)	30,813,897,626	(7,428,477,029)	23,385,420,597	1,493,836,192	184,162,741,018	7,428,477,029	178,228,100,181

Ministry of Lands, Housing and Urban Development
Uganda Support to Municipal Infrastructure Development (USMID)
Annexes to the Financial Statements

CERTIFICATE OF BALANCES AS AT 30TH JUNE 2020

BANK OF UGANDA



BANKING DEPARTMENT

37/41 Kampala Road, P.O. Box 7120 Kampala Uganda
Tel No. 258441/6, Fax No. (256)41-259343

Date 30-JUNE-2021

LANDS, HOUSING & URBAN DEVELOPMENT
P.O.Box 7096 Kja UG
Tel: 256 414 342931/3
e-mail: mwle@infocom.co.ug
fax 256 414 230891

CERTIFICATE OF BANK BALANCE FOR UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT(USMID) ON 30-JUNE-2021

Acc Number	Account Title	Currency	Balance
000120088000055	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT (USMID)	UGX	41,710,690,983.00

Name: Alexander Umuho

Designation: Asst. Assistant Director

Name: Nicholas Busingye

Designation: Head, Domestic
Debt
operation

BANK OF UGANDA

29 JUL 2021

Page 1 of 1

Banking



BANK OF UGANDA
 P. O. BOX No. 7120
 KAMPALA

Statement of Account

Account	Currency	Customer Name	Account Title	From Date	To date	
00012009800665	UGX	LANDS, HOUSING & URBAN DEVELOPMENT	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT(USMID)	30-JUNE-2021	30-JUNE-2021	
Date	Reference	User Reference	Payment Details	Debit	Credit	Balance
30-Jun-2021	091FIN211810604	37613300 USMRJ	OPENING BALANCE	0.00	41,821,647,647.00	41,821,647,647.00
30-Jun-2021	093FIN211810641	4500JUN-29-2021C	AUTHORITY COLLECTION	110,838,864.00	0.00	41,710,808,783.00
			4500JUN-29-2021CHG OR OUTGNG	118,000.00	0.00	41,710,690,783.00
			EFT000120098009955 EFTRTGS CHARGES			
			CLOSING BALANCE	0.00	0.00	41,710,690,783.00

User **bmubskete** Signature _____

Note: Please quote your account number, all particulars and reference numbers on any queries regarding this statement. Any change of address, exception or error must be advised to the Bank within 14 days of the date of the statement otherwise the account will be presumed to be in order.
 ; Minus sign in balance indicates Debit Balance.

***** End of Statement *****

BANK OF UGANDA



BANKING DEPARTMENT

37/41 Kampala Road, P.O. Box 7120 Kampala Uganda
Tel No. 258441/6, Fax No. (256)41-259343

Date 30-JUNE-2021

LANDS, HOUSING & URBAN DEVELOPMENT
P.O.Box 7096 KLa UG
Tel: 256 414 342931/3
e-mail: mwle@infocom.co.ug
fax 256 414 230891

CERTIFICATE OF BANK BALANCE FOR UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT (USMID) ON 30-JUNE-2021

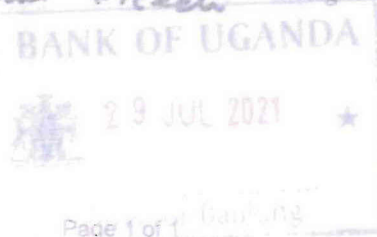
Acc Number	Account Title	Currency	Balance
000120088400024	UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT (USMID)	USD	615,022.24

Ugo
Name: Adrian Uluie

Designation: Asst. Assistant Director

Me [Signature]
Name: Nichodem Binyaga

Designation: Head, Domestic
Debt
operation





BANK OF UGANDA
 P. O. BOX No. 7120
 KAMPALA

Statement of Account

Account 000120089400024	Currency USD	Customer Name LANDS, HOUSING & URBAN DEVELOPMENT	Account Title UGANDA SUPPORT TO MUNICIPAL INFRASTRUCTURE DEVELOPMENT (USMID)	From Date 30-JUNE-2021	To date 30-JUNE-2021
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Date	Reference	User Reference	Payment Details	Debit	Credit	Balance
			OPENING BALANCE	0.00	615,022.24	615,022.24
			CLOSING BALANCE	0.00	0.00	615,022.24

User bmubekete Signature _____

Note: Please quote your account number, all particulars and reference numbers on any queries regarding this statement. Any change of address, exception or error must be advised to the Bank within 14 days of the date of the statement otherwise the account will be presumed to be in order.
 : Minus sign in balance indicates debit balance.

***** End of Statement *****

