

**GOVERNMENT OF THE REPUBLIC OF UGANDA**



***ISINGIRO LOCAL GOVERNMENT***

**FINANCIAL STATEMENTS  
THE YEAR ENDED 30 JUNE 2021**

***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

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***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

**Statement of Responsibilities of the Accounting Officer**

The financial statements set out on pages 1.....to.38.have been prepared in compliance with the provisions of the Public Finance Management Act, 2015 (the Act) and the generally accepted accounting principles for the public sector. They have been prepared on the modified accrual basis of accounting whererevenue isrecognized when earned with the exception of taxes and grants which are recognised when received.Expenditure on the other hand isrecognized when incurred as further detailed in the accounting policies attached to 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 funds 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 require me to prepare and submit financial statements of my vote to the Accountant General for consolidation and to the Auditor General for audit within the specified timelines using the prescribed formats.

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.

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 as amended.

.....  
Accounting Officer [Names & Signature]

.....  
Date

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Commentary on the Financial Statements by the Accounting Officer**

General Information about the Reporting Entity

**Principal Activity of the Vote** Isingiro District Local Government is mandated under the Constitution of the Republic of Uganda, 1995 as amended, the Local Government Act, CAP 243 as amended and any other relevant law. Isingiro District has 23 lower governments consisting of 15 sub counties and 08 Town Councils, 189 Primary Schools, 13 Universal Secondary schools, 02 Tertiary Institutions, 61 Health Centers comprising of 04 Sub District Health Center IVs, 17 Health Center IIIs, and 40 Health Center IIs.

Other agencies operating under the Stewardship of this office include UNICEF, Global Fund and DRDIP.

**Key Performance highlights**

During the reporting period, the vote undertook the periodic maintenance of roads, construction of schools, and installation of culverts.

The vote was also able to complete the construction of staff quarters for Health Staff at Ruborogota HC III and able to construct Ruborogota Seed Secondary School up to 95% despite challenges of COVID – 19.

The entity also has managed to implement all activities under Production in relation to providing Agro Inputs to farmers in line with Operation Wealth Creation guidelines and NCDP

Project Partnership Agreement with United Nations High Commission for Refugees (UNHCR) to Finance, **retooling**, oversight roles, coordination, infrastructure developments,

**Development response to Displacement Impact Projects (DRDIP).**

There are a number of projects being implemented under the above Programme. DRDIP is being funded by the World Bank through Office of the Prime Minister adopting NUSAF Modality arrangements where communities are the key implementers with the Assistance of Technical team.

Under the above Programmes, the District had a budget of 24,586,623,000= which was received and transferred to Sub project accounts for Construction of Schools, Health units and protection of environment which projects are still on going Such as Kyabisaho, kisharira, Rushoroza, Buhunga dmo,p/school and 41km of road mentance

**Risk Management Practice and Internal Control**

The vote maintained a system of internal control through properly facilitating the audit department to fully carry out its mandate; the entity has fully been put on the IFMS System as per the guidelines from the Ministry of Finance, Planning and Economic Development (MOFPED). The District Public Accounts Committee (DPAC) has properly executed its mandate according to the relevant laws and their recommendations have been studied and where appropriate have been put into action.

The Internal Audit department has been submitting its quarterly reports to both the MOFPED and Council and they have been discussed in the relevant Committees and their recommendations worked on.

**Comments on the Payroll for both salary and Pensions**

The employees have received their 12 month salaries in 2010/2021 and are 2847 in number on payroll

And the district staffing level stand now at 55%.

**Action on Parliamentary Recommendations**

*Provide high level summary report of actions taken on the recommendations of Parliament based on the reports of the Auditor General  
Annex report on action taken on recommendations of Parliament based on reports of the Auditor General*

.....  
Accounting Officer [Names & Signature]

.....  
Date

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Commentary on the Financial Statements by the Head of Accounts**

Give a maximum of a three page commentary on financial performance and financial position of the vote covering a trend analysis in comparison to previous year's performance.

- 1) Commentary on the Income and Expenditure of the vote against budget
- 2) Comment on the Assets of the vote and mention any significant acquisition or disposal of asset as well as liability incurred or settled during the reporting period
- 3) Comment on any multiyear commitments and outstanding obligations by year end
- 4) Comment(s)/ explanatory notes on any adjustments made in the Statement of Changes in Equity or Reconciliation of movement of cash during the year if any
- 5) Departure from accounting principles or practice and justification if any
- 6) Any other information that is deemed relevant by the Head of Accounts

The Financial Statements have been prepared using the modified Accrual basis of Accounting; it has used both elements of both cash basis and accrual basis of Accounting; we have applied the features of the modified cash basis of Accounting in the Preparation of these financial statements.

There are no exact specifications for what is allowed under the modified Accrual basis, since it has developed through common usage. There is no accounting standard that has imposed any rules on its usage. Under the modified cash basis, transactions have been handled in the same manner on a consistent basis, so the resulting financial statements are comparable over time.

**1. Commentary on the Income and Expenditure of the vote against budget**

From the Financial performance report, there was increase in the budgeted figure for local revenue by 268,194,112 and actual collection stands at 778,838,482 leaving a gap of 250,461,518 in the period of 12 months as in some case this was mainly due to COVID-19 pandemic effects where by weekly markets were opened for few months in the financial year and political influence in the district, For Central Government Grants, the Budgeted figure increased by 6.5% whereas actual received from Central Government decreased by 2.3% indicating that not all funds budgeted were sent by the Central Government.

Donor funds budgeted for the financial year 2020/2021 increased by 21% but actual releases were not achieved 100% as donors such as UNICEF, UNHCR never released all funds as budgeted for the financial year

The Administration department budget increased by 25,199,128,776 and this was majorly due to wages increase, Pension and Gratuity. Finance registered an increase of 316,055,891 in its budget but actual expenditure reduced slightly lower than that. The District had 737,781,145 as liability by close of financial, and collected total Revenue from both Non Tax and Tax revenues Amounting to 778,835,482 which was transferred to Bank of Uganda, and the same total was released to the district for spending . Health, Production, Natural Resource and Works budgets increased by 1,817,992,624 mainly due to increase in wages for Science category and thus actual expenditure increased proportionately.

**2. Assets and Liabilities of the vote and mention any significant acquisition or disposal of asset as well as liability incurred or settled during the reporting period**

The Assets of the Vote 560 stands at 5,717,653,550 and the total of 737,781,145 as total liabilities however some have not been valued as this will require the services of the Government Value which the entity is yet to solicit. During the FY 2021/2022, the vote acquired a number of assets such as motorcycles. Two motor vehicle

**3. Multiyear commitments and outstanding obligations by year end**

The vote did not have multiyear commitments and outstanding obligations by the year end.

**4. Explanatory notes on any adjustments made in the Statement of Changes in Equity or**  
The vote also made adjustments to reserves worth 315,686,433 in respect of Pension Arrears paid in the period which was not recognized in the Accounts of financial year 2019/20fy.  
The list of the pensioners and gratuity that was paid is attached as per Annex (VI)

***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

5. Departure from accounting principles or practice and justification if any,  
No departure from accounting principles or practices.
6. Any other information that is deemed relevant by the Head of Accounts  
Also important to note is that a total of 485,499,295 for pension and gratuity arrears which was accumulated in 2019/20fy but not declared in the same financial year but it was released in July 2021/22 and paid I thought it is important to include the same amount in financial statements of 2021/22 but not of 2020/21  
The list of verified pensioners attached as per annex (v)

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

.....  
Head of Accounts [Names & Signature]

.....  
Date

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of Financial Performance**

[Based on classification of expenditures by nature]

	Note	Actual 30 June 2021 (Shs)	Actual 30 June 2020 (Shs)
<b>OPERATING REVENUE</b>			
Taxes	2	374,644,893	109,299,944
External Assistance	3	1,226,592,425	15,408,439,045
Transfers received from Treasury- UCF	4	43,437,904,980	29,208,243,023
Transfers received from Other Government units	5	16,417,071,378	927,997,624
Non Tax revenue	6	404,190,589	401,341,426
<b>Total Operating Revenue</b>		<b>61,860,404,265</b>	<b>46,055,321,062</b>
<b>OPERATING EXPENSES</b>			
Employee costs	7	25,174,452,479	22,987,259,994
Goods and services consumed	8	2,357,161,693	3,023,924,004
Consumption of property, plant & equipment	9	21,204,112,117	10,946,229,892
Subsidies	10	0	0
Transfers to other Organization	11	5,991,334,025	6,013,519,071
Social benefits	12	1,169,126,839	1,928,429,339
Other operating expenses	13	5,442,052,024	668,689,289
<b>Total operating expenses</b>		<b>61,338,239,177</b>	<b>45,488,051,589</b>
<b>Excess of revenue over expenditure from operating activities</b>		<b>522,165,088</b>	<b>487,269,473</b>
Foreign exchange loss/Gain	14		
Finance costs	15		
Bad debts expense	16		
Transfers to Treasury	17(a)	(1,313,798,884)	
<b>Excess of Revenue over expenditure for the year</b>		<b>(791,633,796)</b>	<b>487,269,473</b>

.....  
Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of Financial Position**

	Notes	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>ASSETS</b>			
Cash and cash equivalents	18	111,189,777	374,391,801
Receivables	19	142,803,333	423,765,940
Investments	20		
Investment Properties	21		
Non Produced Assets	22		
<b>Total Assets</b>		<b>253,993,110</b>	<b>798,157,741</b>
<b>LIABILITIES</b>			
Borrowings	23	0	0
Payables	24		(27,408,232)
Deposits	25	737,781,145	833,406,645
Pension Liability	26		
<b>Total Liabilities</b>		<b>737,781,145</b>	<b>805,998,413</b>
<b>Net assets (liabilities)</b>		<b>(483,788,035)</b>	<b>(7,840,672)</b>
<b>REPRESENTED BY:-</b>			
<b>Net Worth</b>		<b>(483,788,035)</b>	<b>(7,840,672)</b>

**Statement of Changes in Equity (Net Worth)**

	Notes	30 June 2021 (Shs)	30 June 2020 (Shs)
At 1 July - Net worth Last Year (B/F)		<b>(7,840,672)</b>	(495,110,145)
Less: Transfers to the UCF account	17(b)		
+/- Balance sheet adjustments	27	315,686,433	
Revaluation reserves			
Add: Excess of revenue over expenditure for the Year		<b>(791,633,796)</b>	<b>487,269,473</b>
<b>Closing Net Financial Worth</b>		<b>(483,788,035)</b>	<b>(7,840,672)</b>

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Accounting Officer [Names & Signature]



**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Cash flow Statement for the year ended [Direct Method]**

	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Revenue from Operating activities ( <i>see below</i> )	60,827,567,988	<b>46,055,321,062</b>
<b>PAYMENTS FOR OPERATING EXPENSES:</b>		
Employee costs	25,174,452,497	22,987,259,994
Goods and services consumed	2,357,161,693	3,023,924,004
Subsidies		
Transfers to Other Organizations	5,991,334,025	6,013,519,071
Social benefits	1,169,126,839	1,928,429,339
Other expenses	5,442,052,024	668,689,289
Foreign exchange loss/gain		
Net Advances paid		955,253,786
Domestic arrears paid during the year	(27,408,232)	
Deposits paid	95,625,500	469,575,400
Pension Arrears paid during the Year		
Losses of cash		
Letters of Credit receivable		
<b>Total payments for operating activities</b>	<b>40,202,344,328</b>	<b>36,046,650,883</b>
<b>Net cash inflows/(outflows) from operating activities</b>	<b>20,625,223,642</b>	<b>10,008,670,179</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	21,204,112,117	10,946,229,892
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
<b>Net cash inflows/(outflows) from investing activities</b>	<b>21,204,112,117</b>	<b>10,946,229,892</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
<b>Net cash flows from financing activities</b>		
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(578,888,457)</b>	<b>(798,157,741)</b>

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Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Cash flow Statement for the year ended (continued)**

For cash flow purposes receipts from revenue comprise

	Notes	30 June 2021 Shs.	30 June 2020 Shs.
<b>Total Revenue as per Statement of Financial Performance</b>		<b>61,860,404,265</b>	<b>46,055,321,062</b>
Add : Advances recovered during the year		280,962,607	703,142,643
: Revenue receivable collected during the period			
: Deposits received			
<b>Total Revenue</b>		<b>62,141,366,872</b>	<b>46,758,463,703</b>
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfers to Treasury	(17a)	<b>1,313,798,884</b>	
Revenue Receivable for the reporting period			
<b>Total revenue received for Cash flow statement purposes</b>		<b>60,827,567,988</b>	<b>46,758,463,703</b>

**Reconciliation of movement of cash during the year**

	Notes	30 June 2021 (Shs)	30 June 2020 (Shs)
At the beginning of the year		374,391,801	268,103,807
Less: Transfers to the UCF account ( Previous Year Balances)	17(b)		
Add/ (Less): Adjustments in cash and cash equivalents	27	315,686,433	
Net increase (decrease) of cash from the <i>Cash flow Statement</i>		(578,888,457)	17,730,130
<b>At the end of the year</b>		<b>111,189,777</b>	<b>374,391,801</b>

For purposes of the cash flow statement, cash and cash equivalents comprise

	Notes	30 June 2021 (Shs)	30 June 2020 (Shs)
Cash and cash equivalents	18	<b>111,189,777</b>	<b>374,391,801</b>
<b>Cash and bank balances</b>		<b>111,189,777</b>	<b>374,391,801</b>

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Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

Statement of Appropriation Account [Based On Services Voted]

	Initial Approved Budget 30 June 2021  (Shs) (a)	Revised Approved Budget 30 June 2021  (Shs) (b)	Warrants 30 June 2021  (Shs) (c)	Actual 30 June 2021  (Shs) (d)	Variance Revised Budget Vs Actual 30 June 2021 (Shs) (b-d)	Variance Warrants Vs Actual 30 June 2021 (Shs) (c-d)
<b>REVENUE</b>						
Taxes	513,000,000	513,000,000	374,644,893	374,644,893	138,355,107	0
External Assistance	3,032,216,100	3,112,206,100	1,226,592,425	1,226,592,425	1,885,613,675	0
Transfers received from Treasury- UCF	43,991,200,641	44,172,493,277	43,862,760,514	43,437,904,980	734,588,297	424,855,534
Transfers received from Other Government units	36,047,225,280	39,034,900,226	22,906,647,425	16,417,071,378	22,617,828,848	6,489,576,047
Non Tax revenue	516,300,000	516,300,000	404,190,589	404,190,589	112,109,411	
<b>Total Revenue</b>	<b>84,099,942,021</b>	<b>87,348,899,603</b>	<b>68,774,835,846</b>	<b>61,860,404,265</b>	<b>25,488,495,338</b>	<b>6,914,431,581</b>
<b>EXPENDITURE- by services voted</b>						
Administration	4,794,628,916	5,083,618,090	4,568,669,125	4,831,327,502	224,882,356	(290,066,609)
Finance	46,530,000	1,506,565,037	65,448,865	65,448,865	1,441,116,172	0
Statutory bodies	901,983,027	967,263,027	875,513,802	868,420,525	98,842,502	7,093,277
Production	1,135,013,667	1,816,992,624	1,816,992,624	1,816,992,624	0	0
Health	4,942,877,300	5,022,867,300	5,022,827,304	5,022,815,821	51,479	11,483
Education	18,811,465,182	19,514,706,458	18,844,837,210	18,379,990,341	1,134,716,117	464,846,869
Woks	409,590,985	409,590,985	386,553,879	386,553,879	23,037,106	0
Natural Resource	191,372,133	191,372,133	179,372,133	179,369,750	12,002,383	2,383
Community Based Services	308,273,697	308,273,697	303,434,946	303,430,000	4,843,697	4,946
Planning	167,986,593	167,986,593	159,663,563	159,663,563	8,323,030	0
Audit	120,636,303	120,636,303	112,536,303	112,536,303	8,100,000	0
Commercial services	69,132,386	69,132,386	65,132,386	65,132,384	4,000,002	2
Development	52,200,451,832	52,169,894,970	35,989,895,173	29,119,148,388	23,050,746,582	6,870,746,785
<b>Total Expenditure</b>	<b>84,099,942,021</b>	<b>87,348,899,603</b>	<b>68,302,675,756</b>	<b>61,310,829,945</b>	<b>26,010,661,426</b>	<b>7,052,639,136</b>
Less: Transfers to Treasury(17a)				<b>1,313,798,884</b>		
<b>Net Revenue/Expenditure</b>			<b>499,568,322</b>	<b>(764,224,564)</b>	<b>(550,905,680)</b>	<b>(563,063,089)</b>

.....  
Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

Statement of Appropriation Account [based on nature of expenditure]

	Initial Approved Budget 30 June 2021	Revised Approved Budget 30 June 2021	Warrants 30 June 2021	Actual 30 June 2021	Variance Revised Budget Vs Actual 30 June 2021 (Shs) (b-d)	Variance Warrants Vs Actual 30 June 2021 (Shs) (c-d)
	(Shs) (a)	(Shs) (b)	(Shs) (c)	(Shs) (d)		(Shs) (c-d)
<b>REVENUE</b>						
Taxes	513,000,000	513,000,000	374,644,893	374,644,893	138,355,107	
External Assistance	3,032,216,100	3,112,206,100	1,226,592,425	1,226,592,425	1,885,613,675	
Transfers received from Treasury- UCF	43,991,200,641	44,172,493,277	43,862,760,514	43,437,904,980	734,588,297	424,855,534
Transfers received from Other Government units	36,047,225,280	39,034,900,226	22,906,647,425	16,417,071,378	22,617,828,848	6,489,576,047
Non Tax revenue	516,300,000	516,300,000	404,190,589	404,190,589	112,109,411	
<b>Total Revenue</b>	<b>84,099,942,021</b>	<b>87,348,899,603</b>	<b>68,774,835,846</b>	<b>61,860,404,265</b>	<b>25,488,495,338</b>	<b>6,914,431,581</b>
<b>EXPENDITURE- by nature of expenditure</b>						
Employee costs	24,129,164,747	25,209,620,378	25,175,332,344	25,174,452,479	35,167,899	879,865
Goods and services consumed	4,246,090,587	4,335,268,030	2,368,804,284	2,357,160,693	1,978,107,337	11,643,591
Consumption of property, plant & equipment	37,198,034,024	37,198,034,024	27,456,727,069	21,204,112,117	15,993,921,907	6,252,614,952
Subsidies	0	0	0	0	0	
Transfers to other Organizations	7,818,976,287	7,881,593,980	5,996,309,148	5,991,334,025	1,890,259,955	4,975,123
Social benefits	1,169,126,839	1,169,126,839	1,169,126,839	1,169,126,839	0	0
Other expenses	9,538,549,537	11,555,256,352	6,136,376,072	5,442,052,024	6,113,204,328	694,324,048
Domestic arrears paid				(27,408,232)		
Finance costs						
<b>Total Expenditure</b>	<b>84,099,942,021</b>	<b>87,348,899,603</b>	<b>68,302,675,756</b>	<b>61,310,829,945</b>	<b>2,6010,661,426</b>	<b>6,964,437,579</b>
Less: Transfers to Treasury(17a)				1,313,798,884		
<b>Net Revenue/Expenditure</b>			<b>499,568,322</b>	<b>(764,224,564)</b>	<b>(522,166,088)</b>	<b>(50,005,998)</b>

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Accounting Officer [Names & Signature]

***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

**Reconciliation between total expenditure per Appropriation Accounts and per Statement of Financial Performance**

	Actual 30 June 2021 (Shs)	Actual 30 June 2020 (Shs)
<b>Total expenditure per Appropriation Account</b>	61,338,239,177	45,568,051,589
<b>Add:</b>		
Letters of credit receivable prior year but delivered during the year		
Accrued expenditure		
Prepayments performed		
<b>Less:</b>		
Letters of credit receivable at year-end		
Domestic Arrears paid	27,408,232	955,253,786
Non produced assets for the period		0
Prepayments for the period		
<b>Total Expenditure per Statement of Financial Performance</b>	<b>61,310,830,945</b>	<b>44,612,797,803</b>

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Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Notes to the Financial Statements**

Note 1(a): Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda 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.

**(i) General Information**

As required by Sections 50(1) and 51(1) of the Public Finance Management Act, 2015, each vote shall prepare financial statements and submit a copy to the Accountant General. The Annual Accounts shall be submitted for Audit to the Auditor General.

**(ii) Reporting Entity**

**Isingiro district local government** is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda [*for Missions state Country of residence*].

The principal address of the entity is:

- a) *Put full address, location, official numbers and website address*
- b) *If established by an Act of Parliament, please cite it and the key mandates, mission, core values etc.*
- c) *If there are any branch offices, state where these are physically located.*

**(iii) The Consolidated Fund**

Is the Consolidated Fund as established by the Article 153 of the Constitution of the Republic of Uganda? As provided by Section 30 of the Public Finance Management Act, 2015 (the Act), it is the Fund into which all revenues or other money raised or received for the purpose of the Government shall be paid. Except for receivables into another public fund established for a special purpose (for example the Petroleum Fund) where this is authorized by an Act of Parliament, or where a vote, state enterprise or public corporation shall retain revenue collected or received as authorized through an appropriation by Parliament or is a monetary grant exempted under Section 44 of the ACT.

Withdrawals from the Consolidated Fund shall only be done upon the authority of a warrant of expenditure issued by the Minister of Finance to the Accountant General after a grant of credit has been issued to the Minister by the Auditor General in the first instance. The withdrawal can be effected only when: (a) the expenditure has been authorized by an Appropriation Act or a Supplementary Appropriation Act; (b) is a statutory expenditure; (c) for repaying funds received in error by the Consolidated Fund; (d) and for paying sums required for an advance, refund, rebate or drawback that are provided for in this and other Act of Parliament.

**(iv) Classified expenditures**

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately. The funds appropriated for classified expenditure shall only be used for defense and national security purposes. A committee of Parliament comprising the chairpersons of the committees responsible for budget; defense and internal affairs; and another member appointed by the Speaker will be responsible for scrutiny of classified expenditure budget.

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**(v) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 [the Act] and comply with generally accepted accounting principles. The Financial Statements have been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenue when earned with the exception of revenue from taxes and grants that is recognized when received. Expenses are recognised when incurred resulting into recognition of payables in the statement of financial position. All non-current assets with the exception of non-produced assets are expensed 100% in the year of acquisition in the statement of financial performance.

**(vi) Going concern consideration**

The financial statements have been prepared on a going concern basis.

**(vii) 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.

**(viii) Reporting Period**

The reporting period for these financial statements is from 1 July..... to the next 30 June..... 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.

**(ix) Appropriation**

The initial approved budget is the original forecast as presented and approved by Parliament. A revised budget is the initial approved budget adjusted by a supplementary and reallocations/ virement.

**(x) Revenue**

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; tax and non-tax revenue, transfers received from Treasury, transfers from the Contingency Fund and transfers received from other government units. Revenues are recognized as follows;

**a) Tax revenues**

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. Payment of tax does not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits. All tax revenues are recognized when received.

**b) External Assistance**

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value when received.

**c) Transfers received from Treasury**

Transfers received include; transfers received from the Consolidated Fund, and transfers received from other government units. All transfers are recognized when received by the Accounting Officers.

**d) Transfers from other government units**

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities of the former. These might include road maintenance funds from the Road fund, immunization funds from Ministry of health among others. These funds are recognized when received.

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**e) Non-Tax Revenue**

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue. Examples include proceeds from sale of designated goods and services, hire of assets, interest/gains associated from ownership of shares and fines/penalties. NTR whether directly collected by the entity or collected by another on its behalf is recognised when revenue is earned. NTR earned but not received is reported in the statement of Financial Position as receivables.

**(xi) Expenses**

Generally, expenditure is recognized when it is incurred. Qualifying<sup>1</sup> unsettled expenditure is recognised in the Statement of Financial position as payables. Payments of pension to existing retirees are recognized in the statement of financial performance and any arrears on such payments recognised in the statement of financial position. Pension liability for non- retirees is neither recognised nor disclosed in the financial statements.

**(xii) 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 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.

**(xiii) Translation of transactions in foreign currency**

Foreign currency transactions are translated into Uganda Shillings using 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.

**(xiv) Revaluation Gains/Losses**

Unrealized gains or losses arising from changes in the value of investments, marketable securities held for investment purposes, and from changes in the values of property, plant and equipments are not recognized in the financial statements.

**(xv) 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.

**(xvi) Unspent cash balances**

In accordance with the requirement of the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned through the Single Treasury Account (TSA) to the Consolidated Fund. With the commencement of the TSA, votes fully operational on IFMS no longer have unspent cash balances for Transfers received by MALGs from the Treasury.

Escrow Account balances are to be recognized in the Financial Position of the responsible entity and expensed through the Financial Performance in the period when funds are utilized.

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<sup>1</sup> *All payables should be verified by the Internal Audit and a certificate issued signed by the Accounting Officer, Head of Internal Audit and Head of Accounts/ Finance.*



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**(xvii) Receivables**

**(a) Accrued Non Tax Revenue and Advances**

Receivables include revenue earned but not collected and advances not retired by the reporting date. These 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).

**(b) 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.

**(c) Other Receivables**

These include expenditure paid for but not consumed during the financial year. Examples include rent expenditure paid for the period crossing financial years.

**(xviii) Inventories**

Comprise consumable supplies and goods purchased for resale. All inventories are expensed in the period in which they are acquired.

**(xix) Investment properties**

Investment property principally comprises land, office, commercial and residential buildings, and other physical assets, which is held for long-term rental income and is not occupied internally. Investment property is treated as a long-term investment and is carried at cost. Investment properties are currently not recognized in the financial statements.

**(xx) Investments**

Investments are classified into three groups, namely: **investments held for trading; investments held-to-maturity; and investments available-for-sale.**

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as **“Investments held-to-maturity”**, and are, therefore, non-current assets, and are treated as non- monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as **“investments available-for-sale”**, and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from “trading investments” to “investments held to maturity”

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

**(xxi) Projects expenditure**

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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. Project expenditure that is not recognised is disclosed in the statement/schedule of project/ subvention balances.

**(xxii) Borrowings**

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

**(xxiii) Employee benefits**

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

**(xxiv) Contingent liabilities and assets**

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) 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. Non quantifiable contingent liabilities are disclosed in the memorandum statement of Non quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

**(xxv) Outstanding Commitments**

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Loan interest due but not paid is recognized in the Statement of Financial Position. The loan interest not yet due for payment is not recognized but disclosed. 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.

**(xxvi) Public Private Partnerships**

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystalize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystalize which are assessed annually. If the events crystalize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis

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Other Notes to the Financial Statements

**Note 1(b): Exchange Rates**

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. The Uganda Shilling closing rates (the Bank of Uganda middle rate) for major currencies were:

	30 June 2021	30 June 2020
United States Dollar	37,350	3650
British Pound		
Euro		

**Note 2: Tax Revenues**

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2021 (Shs)	30 June 2020 (Shs)
Local Services Tax	174,772,597	25,265,700
Land fees	12,050,467	8,750,000
Business Licenses	115,544,323	55,581,184
Other tax revenues	72,277,506	19,703,060
<b>Total taxation revenues</b>	<b>374,644,893</b>	<b>109,299,944</b>

**Note 3: External Assistance**

	30 June 2021 (Shs)	30 June 2020 (Shs)
Grants from foreign governments		
Grants from International Organizations	1,226,592,425	15,408,439,045
Grants from Local sources - Donations		
<b>Total Grants</b>	<b>1,226,592,425</b>	<b>15,408,439,045</b>

**Note 4: Transfers Received From the Treasury – Consolidated Fund**

	30 June 2021 (Shs)	30 June 2020 (Shs)
Transfers from the Treasury –(Current& Capital)	43,437,904,980	29,208,243,023
<b>Total Transfers</b>	<b>43,437,904,980</b>	<b>29,208,243,023</b>

**Note 5: Transfers received from Other Government Units**

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance road maintenance funds, grants recognized by treasury but transferred to other executing MALGS, etc

	30 June 2021 (Shs)	30 June 2020 (Shs)
Transfers received from other Gov't Units- Current <i>(Name of the Government unit)</i>	2,229,764,480	927,997,624
Transfers received from other Gov't units- Capital <i>(Name of the Government unit)</i>	14,187,306,898	0
<b>Total</b>	<b>16,417,071,378</b>	<b>927,997,624</b>

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**Note 6: Non-Tax Revenues**

Comprise non-tax revenues from exchange transactions collected during the year as follows:

	<b>30 June 2021 (Shs)</b>	30 June 2020 (Shs)
Investment income		
Dividends		
Rent	59,815,047	42,450
Other property income		
Sale of goods and services		1,157,289
Administrative fees and licenses	344,375,542	141,676,875
Court fines and Penalties		239
Other fines and Penalties		258,464,573
Miscellaneous Revenue		
<b>Total Non-Tax Revenue</b>	<b>404,190,589</b>	<b>401,341,426</b>

**Note 7: Employee Costs**

Employee costs principally comprise:

	<b>30 June 2021 (Shs)</b>	30 June 2020 (Shs)
Wages and salaries	24,052,691,608	22,984,859,994
Social contributions		
Other employment costs	1,121,760,871	2,400,000
<b>Total employee costs.</b>	<b>25,174,452,479</b>	<b>22,987,259,994</b>

**Note 8: Goods and Services**

Expenditure on goods and services during the year principally comprise the following:

	<b>30 June 2021 (Shs)</b>	30 June 2020 (Shs)
General expenses	854,409,487	1,389,854,445
Communications	24,410,869	14,965,228
Utility and property expenses	20,400,000	18,000,000
Supplies and services	32,400,000	68,356,240
Professional services	0	0
Insurances and licenses	0	0
Travel and transport	1,343,111,308	1,382,013,821
Maintenance	82,430,029	160,734,270
Inventories (goods purchased for resale)		
<b>Total cost of goods and services</b>	<b>2,357,161,693</b>	<b>3,023,924,004</b>

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**Note 9: Consumption of Property, Plant and Equipment (Fixed Assets)**

As explained in accounting policy (xii), property, plant and equipment (physical assets) are expensed in the year of purchase i.e. they are fully expensed in the year of purchase using the cash basis of accounting.

	30 June 2021 (Shs)	30 June 2020 (Shs)
Non Residential buildings	5,848,171,254	3,320,837,724
Residential buildings	0	106,897,656
Roads and bridges	7,250,960,000	5,286,721,442
Transport equipment-	242,411,427	29,999,557
Machinery and equipment	9,000,000	20,000,000
Furniture and fittings	0	7,330,000
Other fixed assets	7,853,569,436S	2,174,443,513
<b>Total value of property, plant and equipment expensed</b>	<b>21,204,112,117</b>	<b>10,946,229,892</b>

**Note 10: Subsidies**

Subsidies paid during the year are summarized as below:

	30 June 2021 (Shs)	30 June 2020 (Shs)
To public corporations		
To private enterprises		
To private individuals		
<b>Total subsidies for the year</b>		

**Note 11: Transfers to Other Organizations**

Transfers made during the year are summarized as below:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Transfer to foreign Governments		
Transfers to International Organizations		
Transfers to other government units	5,991,334,025	6,013,519,071
To resident non-government units		
<b>Total transfers</b>	<b>5,991,334,025</b>	<b>6,013,519,071</b>

**Note 12: Social Benefits**

Social benefits paid during the year comprise:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Pensions	1,169,126,839	685,471,630
Employer Social benefits		1,242,957,709
<b>Total social benefits</b>	<b>1,169,126,839</b>	<b>1,928,429,339</b>

**Note 13: Other Operating Expenses**

These comprise:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Property expenses other than interest		80,000,000
Miscellaneous other expenses- current	74,447,867	58,000,000
Miscellaneous other expenses- capital	5,367,604,157	530,689,289
<b>Total other operating expenses</b>	<b>5,442,052,024</b>	<b>668,689,289</b>

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**Note 14: Foreign Exchange Gains and Losses**

During the year, foreign exchange losses and gains were as follows:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Realized loss /gain (SFP)		
Unrealized loss /gain (SCE)		
<b>Net foreign exchange gains / losses</b>		

**Note 15: Finance costs**

	Schedule	30th June 2021 (Shs)	30 June 2020 (Shs)
Interest on external debts (external borrowings)			
Interest on other domestic borrowings			
<b>Total finance cost</b>		<b>0</b>	<b>0</b>

**Note 16: Bad Debts Expense**

	30 June 2021 Shs	30 June 2020 Shs
Bad debts w/o		
Provision for the year		
<b>Total bad debts</b>		

**Note 17 (a): Transfers to Treasury**

These comprise transfers back to the Consolidated Fund of unspent balances from the respective expenditure accounts, transfers of Non tax revenue collected, , unspent salaries, among others for the period.

	30 June 2021 (Shs)	30 June 2020 (Shs)
Non Tax revenue	1,313,798,884	
Expenditure account balances		
Other cash balances		
<b>Total for the year.</b>	<b>1,313,798,884</b>	

**Note 17 (b): Transfers to Treasury**

These comprise transfers to the Consolidated Fund/ Treasury of Unspent balances, NTR collections, Cash in transit, LCs not performed etc for transactions crossing financial years.

	30 June 2021 (Shs)	30 June 2020 (Shs)
Non Tax revenue		
Expenditure account balances		
Other cash balances		
<b>Total for the year.</b>		

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**Note 18: Cash and cash equivalents**

	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>DOMESTIC</b>		
Revenue accounts	61,897,907	348,554,582
Expenditure accounts	0	(6,411,435)
Project accounts	39,793,329	28,697,271
Collection accounts	9,498,541	3,551,383
Cash in transit		0
Cash at hand- Imprest	0	0
Others	0	0
<b>Sub-total cash and bank balances- domestic</b>	<b>111,189,777</b>	<b>374,391,801</b>
<b>FOREIGN</b>		
Revenue Accounts		
Expenditure accounts		
Project Accounts		
Collection accounts		
Cash in transit		
Cash at hand- Imprest		
Others		
<b>Sub-total cash and bank balances- foreign</b>		
<b>Total cash and bank balances</b>	<b>111,189,777</b>	<b>374,391,801</b>

*Any over drafts should be included under the respective bank accounts*

**Note 19: Net Receivables**

Comprise the following receivables at the end of the year net of any provision for receivables doubtful of recovery.

	Note	30th June 2021 (Shs)	30 June 2020 (Shs)
Total Receivables	19(a)	142,803,333	423,765,940
Less: Provision for doubtful debts	19(b)		
<b>Net Receivables</b>		<b>142,803,333</b>	<b>423,765,940</b>

**Note 19(a): Total Receivables**

	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>DOMESTIC</b>		
Accrued Revenue		
Loans (short-term) -others		
Advances	142,803,333	423,765,940
Outstanding letters of credit		
Prepayments		
Other accounts receivable		
<b>Total domestic receivables</b>	<b>142,803,333</b>	<b>423,765,940</b>
<b>FOREIGN</b>		
Accrued Revenue		
Loans (short-term) -others		
Advances		
Outstanding letters of credit		
Prepayments		
Other accounts receivable		
<b>Total foreign receivables</b>		

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<b>Total receivables</b>	<b>142,803,333</b>	403,765,940
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*The ageing of the receivables is as below;-*

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Accrued revenue				
Loans and Advances Loans and Advances Loans and Advances Loans and Advances			142,803,333	142,803,333
Outstanding letters of credit				
Prepayments				
Other receivables				
<b>Total Receivables</b>			<b>142,803,333</b>	<b>142,803,333</b>

**Note 19(b): Provision for doubtful debts**

	30 June 2021 Shs	30 June 2020 Shs
Provision at the beginning of the year- at 1 July		
Increase / (decrease) in provision for the year		
Less: Provision approved for write off during the year		
<b>Provision at the end of the year</b>		

**Note 20: Investments**

Comprise investments as follows:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Securities other than shares (long-term) -domestic		-
Shares and other equity-domestic		
Securities other than shares-foreign		
<b>Total Investments</b>		

**Note 21: Investment Properties**

Investment properties comprise properties, which are held either for long term rental income or for capital appreciation or both and are not occupied or used by the Government or any other Government entity.

	30 June 2021 Shs	30 June 2020 Shs
At the beginning of the year – 1 July		
Additions/acquisitions made during the year		
Disposals made during the year		
<b>Total Investment Properties</b>		

*Note: Currently we do not recognize investment properties.*



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**Note 22: Non Produced Assets**

	30 June 2021 (Shs)	30 June 2020 (Shs)
Land		
Cultivated Assets	0	0
Other Naturally occurring Assets		
<b>Total Non-Produced Assets</b>	<b>0</b>	<b>0</b>

**Note 23: Borrowings**

	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>DOMESTIC</b>		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
<b>Total domestic borrowings</b>		
<b>FOREIGN</b>		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
<b>Total foreign borrowings</b>		
<b>Total borrowings</b>		

**Note 24: Payables**

These are principally accounts payables, domestic and otherwise, outstanding at the year-end and comprise:

	30 June 2021 (Shs)	30 June 2020 (Shs)
Trade Creditors	0	(27,415,732)
Sundry Creditors		
Committed Creditors		
Accountable advances	0	
Withholding tax payable		7,500
Advances from other Government units		
Miscellaneous Accounts payables		
<b>Total payables</b>	<b>0</b>	<b>(27,408,232)</b>

*The categorization and ageing of the payables is as below:-*

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total  Shs
Utilities				
Rent				
Contributions to International Organisations				
Court Awards & Compensations				
Taxes and other deductions				

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Goods and services Consumed				
Property Plant & Equipment				
Others				
<b>Total Payables</b>				

**Note 25: Deposits Received**

These include deposits received which are funds held by the vote for onward transfer to another vote, entity, or individual(s) and Deferred Revenue which is revenue received but services have not yet been rendered. Total amounts recognised as deposits should be supported by an equivalent amount of cash and cash equivalent in note 18 above or Receivables in Note.19 for only Revolving Funds.

	30 June 2021 (Shs)	30 June 2020 (Shs)
Deposits received	737,781,145	833,406,645
Deferred income		
<b>Total Deposits</b>	<b>737,781,145</b>	<b>833,406,645</b>

**Note 26: Pension**

Pension liabilities have been accrued in the financial statements because it is the policy of Government to pay pensions to all former employees of the Government who qualified for pension under the provisions of the Pensions Act, Cap 281.

	30 June 2021 (Shs)	30 June 2020 (Shs).
Former employees in Public Service		
Former employees in Military Service		
Former employees of the Education Service		
Gratuity Arrears		
<b>Total</b>		

*The ageing of the pension liabilities is as below;-*

	Incurred in the current Financial Year Shs	Incurred in the Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Pensions				
Gratuity				
<b>Total</b>				

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**Note 27: Adjustments to reserves**

This includes adjustments if any made on assets (cash and cash equivalents, receivables, investments, investment properties, non-produced assets) and liabilities (borrowings, payables, deposits received, pension and gratuity liabilities)

	Notes	Opening balance 1 <sup>st</sup> July 2020  Shs	Adjustments to the opening balance  Shs	Transfers to UCF (Prior year balance) 17(b)	Recovery or payments towards the opening balance Shs	Net asset or liability incurred/acq uired during the year Shs	Closing balance  30 June 2021  Shs
<b>ASSETS</b>							
Cash and Cash equivalents	18	374,391,801	315,686,433			(578,88,845)	111,189,777
<b>Receivables</b>	19						
<i>Accrued Revenue</i>							
<i>Loans &amp; Advances</i>		423,765,940			(280,962,607)		142,803,333
<i>Letters of Credit</i>							
<i>Prepayments</i>							
<i>Other receivables</i>							
Investments	20						
Investment Properties	21						
Non-Produced assets	22						
<b>LIABILITIES</b>							
Borrowings	23						
Payables	24	27,408,232			(27,408,232)		0
Deposits	25	(833,406,645)			95,625,500		(737,781,145)
Pensions	26						
<b>Total</b>		<b>(7,840,672)</b>	<b>315,686,433</b>		<b>(212,745,339)</b>	<b>(578,88,845)</b>	<b>(483,788,035)</b>



**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of Revenues collected during the year**  
[Based on source of revenue] Memorandum Statement

Actual collected 30 June 2020 (Shs)		Actual collected 30 June 2021 (Shs)	Budget 30 June 2021 (Shs)	Variance 30 June 2021 (Shs)
	<b><i>Tax Revenues</i></b>			
25,265,700	Local Services Tax	174,772,597	200,000,000	(25,228,403)
8,750,000	Land fees	12,050,467	40,000,000	(27,949,533)
55,581,184	Business Licenses	115,544,323	200,000,000	(84,455,677)
19,703,060	Other tax revenues	72,277,506	103,000,000	(30,722,494)
109,299,944	<b><i>Non Tax Revenues</i></b>			
	Investment income			
	Dividends			
42,450	Rent	59,815,047	100,000,000	(40,184,953)
	Other property income (disposal of assets)			
	Sale of goods and services			
141,676,875	Administrative fees and licenses	344,375,542	386,300,000	(41,924,458)
	Court fines and Penalties			
239	Other fines and Penalties			
258,464,573	Miscellaneous Revenue			
<b>401,341,426</b>	<b>Total Revenue</b>	<b>778,835,482</b>	<b>1,029,300,000</b>	<b>(250,464,518)</b>

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Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of Arrears of Revenues [Based on source of revenue per category]  
(Memorandum Statement)**

	Opening balance 01 July 2019	Arrears in A collected during the year	Amounts billed during the year	Actual Amounts collected for the year	Arrears of Revenue for the Year	Cumulative Arrears of Revenue as at 30 June 2021
	A (Shs)	B (Shs)	C (Shs)	D (Shs)	E (C-D) (Shs)	F A-B+E (Shs)
<b>RECEIPTS</b>						
<i><b>Tax Revenues</b></i>						
Local Services Tax			174,772,597	174,772,597		
Land fees			12,050,467	12,050,467		
Business Licenses			115,544,323	115,544,323		
Other tax revenues			72,277,506	72,277,506		
<i><b>Non Tax Revenues</b></i>						
Investment income						
Dividends						
Rent			59,815,047	59,815,047		
Other property income						
Sale of goods and services						
Administrative fees and licenses			344,375,542	344,7375,542		
Court fines and Penalties						
Other fines and Penalties						
Miscellaneous Revenue						
<b>Total Revenue</b>			<b>778,835,482</b>	<b>778,835,482</b>		

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Accounting Officer [Names & Signature]

***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

**Statement of contingent liabilities and guarantees**  
[Memorandum Statement]

	Schedule	30 June 2021 (Shs)	30 June 2020 (Shs)
<b>DOMESTIC</b>			
Legal proceedings		150,000,000	150,000,000
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
<b>Total Domestic Contingencies</b>		150,000,000	150,000,000
<b>FOREIGN</b>			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
<b>Total Foreign Contingencies</b>			
<b>Total Contingent Liabilities</b>		150,000,000	150,000,000

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Accounting Officer [Names & Signature]





**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of Outstanding Commitments**  
[Commitments by nature of expenditure]

	Outstanding commitments at beginning of year 1 July 2020 (Shs)	Adjustments to the previous year's commitments (Shs)	Prior years commitments paid during the year (Shs)	New outstanding commitments incurred during the year (Shs)	Cumulative outstanding commitments 30 June 2021 (Shs)
<b>Payables &amp; Pension liabilities</b>					
<b>Operating Commitments</b>					
Employee costs	0				
Pensions					
Goods and services consumed	(27,408,232)		27,408,232		
Subsidies					
Transfers to Other Organisations					
Social benefits					
Other operating expenses					
Finance costs					
<b>Total Operating Commitments</b>	<b>(27,408,232)</b>		<b>27,408,232</b>		
<b>Capital Commitments</b>					
Non-produced assets					
Property					
Plant					
Equipment					
<b>Total Capital commitments</b>	<b>(27,408,232)</b>		<b>27,408,232</b>		
<b>Total Commitments(Operating Capital)</b>					
<b>Deposits Received</b>					
Deposits received	833,406,645		(95,625,500)		737,781,145
Deferred revenue					
<b>Total Deposits Received</b>	<b>833,406,645</b>		<b>(95,625,500)</b>		<b>737,781,145</b>
<b>Total Commitments</b>	<b>805,998,413</b>		<b>(68,217,268)</b>		<b>737,781,145</b>

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Accounting Officer [Names & Signature]

***(ISINGIRO DISTRICT LOCAL GOVERNMENT)***

**Statement of losses of public money and stores written off, and claims abandoned during the year**

Reference number of reported loss/write off/claim abandoned.		Opening Balance as at 1 July 2020  (Shs)	Losses written-off in the YR ended 30 June 2021  (Shs)	Cumulative Losses written-off as at 30 June 2021  (Shs)
	Losses of public moneys (cash and cash equivalents)			
	<b>Total losses of cash written off</b>			
	Losses of stores			
	<b>Total losses of stores written off</b>			
	Losses of other assets (Property, Plant & Equipment)			
	<b>Total losses of other assets written off</b>			
	Claims abandoned			
	<b>Total value of claims abandoned</b>			
	<b>Total losses of public funds, stores and claims abandoned</b>			

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Statement of reported losses of public moneys, stores and other assets whether or not written off during the year**

Reference number of reported loss/bad debt		Opening Balance as at 1 July 2020 (Shs)	Losses for the YR ended 30 June 2021 (Shs)	Cumulative Losses as at 30 June 2021 (Shs)
	<b>Bad debts</b>			
	<b>Total bad debts</b>			
	<b>Losses of public moneys reported (cash and cash equivalents)</b>			
	<b>Total losses of cash</b>			
	<b>Losses of stores reported.</b>			
	<b>Total losses of stores reported</b>			
	<b>Losses of other assets(Property, Plant &amp; Equipment)</b>			
	<b>Total losses of other assets reported</b>			
	<b>Total losses of public funds, stores and other assets reported</b>			

.....  
Accounting Officer [Names & Signature]

**(ISINGIRO DISTRICT LOCAL GOVERNMENT)**

**Summary statement of stores and other assets (physical assets) as at the end of the year**

Category/ Description	Opening balance 1 July 2020 Cost (Shs)	Additions during the year 30 June 2021 Cost (Shs)	Disposals during the year 30 June 2021 cost (Shs)	Cumulative at 30 June 2021 Cost (Shs)
<b>Non Produced Assets</b>				
Land				
Cultivated Assets				
Other naturally occurring assets				
<b>Buildings &amp; Structures</b>				
Non Residential buildings	7,814,106,310	5,848,171,254		13,662,277,564
Residential buildings	983,162,735	0		983,162,735
Roads and bridges	7,717,501,586	7,250,960,000		14,968,461,586
Other structures				
<b>Transport equipment</b>				
Motor Vehicles				
Trailers/ Semi-trailers				
Ships and other marine vessels				
Railway locomotives				
Aircrafts				
Motor cycles and Bicycles				
Other transport equipment	845,760,905	242,411,427		1,088,172,332
<b>Machinery and equipment</b>				
Office equipment				
Medical equipment				
ICT Equipment				
Laboratory and research equipt				
Other Machinery & equipment	260,495,500	9,000,000		269,495,500
<b>Other Assets</b>				
Furniture and fittings	45,845,496	0		45,845,496
Classified Assets				
Others	6,347,754,921	7,853,569,436		14,201,324,357
<b>Total value of physical assets acquired, disposed of and balances</b>	<b>24,014,627,453</b>	<b>21,204,112,117</b>		<b>45,218,739,570</b>

*(ISINGIRO DISTRICT LOCAL GOVERNMENT)*

.....  
Accounting Officer [Names & Signature]





## Annexes to the Financial Statements

### Annex (i): Pension Payroll

	Name	Last Position held	IPPS no	Pension no.	Supplier no (IFMS)	Amount
1	ARINAITWE, BERNARD		543612		100445	435,577
2	GANAFA, MWEBE REMMY		902331		193626	312,348
3	MUSHABE, JOHN		902900		197316	573,256
4	BITATURE, CHRISTOPHER		903360		193069	250,894
5	BANTURAKI, GODFREY		903783		193548	362,601
6	TIBIHIKA, VINCENT		903877		199404	285,508
7	KATUURA, JOHN BOSCO		903936		193731	398,484
8	MUKASA, PETER CELESTINE		904241		197188	247,834
9	MAHIRANE, JOSEPH		904339		189545	319,165
10	TUSHABE, GAUDA		904822		199045	237,137
11	BARYAJUKA, DAN F		904858		194991	648,786
12	MUHWEZI, JOHN		905029		197160	341,318
13	KWATAKANWA, VICTOR		905065		196649	387,799
14	MUKIGA, GEORGE WILLIAM		905343		193907	363,728
15	TUMWINE, VICENT		905536		192809	105,111
16	KAKIIZA, CHARLES		905735		193674	444,593
17	BAMWANGA, JUSTINA		906552		190264	335,554
18	KAREGYEYA, ALEX		906825		193703	246,052
19	MULIKA, DAUDA		907562		197247	507,160
20	BIGYEMANO, POLLY		909620		193063	1,079,418
21	KIMERA, VALERIAN		909932		196457	380,970
22	BAHIRWA, PETRONELLA		909976		193534	325,536
23	TURYAZOOKA, KAJUBIRE LAMUEL		910146		194204	573,256
24	NAKATE, EVANGELIST		911630		193980	196,937
25	KATUMBA, CYPRIAN		915034		191003	399,992
26	HABIYAKARE, JACENT		915211		190693	232,193
27	KYARUZI, HENRY K		915271		193807	468,102
28	KATEEBIRE, ADRIAN		916815		196216	300,119
29	BANYENZAKI, EVODIO		539284		269825	1,011,664
30	SSONKO, JAMMADA		902436		202446	285,276
31	TUNGOTYO, LEONARD		910067		202494	405,094
32	IYAMUREMYE, JACK WILLIAM B		915381		218467	449,526
33	MBANGIRE, FREDRICK		277723		343102	1,687,199
34	TINKABAIRE, WILLYSON		413561		336211	1,190,666
35	ARIGABILE, MIKE		503032		388966	1,190,199
36	AINEMBABAZI, MARY		519255		387442	284,841



**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

37	BYAMUGISHA, DEUSDEDIT K		519264		386659	876,465
38	ZARIBUGIRE, MARK BUJARA		519378		387013	311,651
39	BAGUMA, BERNARD		519383		387009	436,515
40	KYOSIIMIRE, JULIET		519622		386928	183,328
41	BISEKI, FRED		520130		385783	508,022
42	TUMUKWATSE, JAMES		520339		385927	293,174
43	KYOMUKAMA, JACKSON		520624		387931	400,742
44	KABIKIRE, JONATH		520713		386005	124,239
45	BAGUMIRE, JORAM		522204		386981	266,371
46	KAMUGISHA, IGANIIZA		522208		386982	282,568
47	MINZIHO, ENOCK		522249		386978	508,403
48	BAKEINYAGA, VERONICA		522253		386972	169,470
49	BAINGANA, FRANK MUGISHA		522269		387433	266,752
50	AGABA, SIMON BATAMBURA		522277		387338	547,343
51	TUMURAMYE, JAMES		522285		387896	307,567
52	BEHAYO, NATHAN TUMUSHABE		522289		387897	324,127
53	ATUHAIRE, FULGENTIUS		522333		386946	277,816
54	MUKAMUTARA, MARY		522349		387629	264,435
55	KALYANGO, REMEGIOUS LUBOWA		522357		387494	496,830
56	TUMWINE, JOB ALLAN PEACE		522432		387058	458,278
57	BASIGA, SILVER		522447		385903	369,287
58	KASOZI, MOSES		522450		387245	542,986
59	MASIMBI, JANAT		522471		387086	298,314
60	MASIMBI, ZACHARIA		522475		387127	406,833
61	KARUNGI, FRED BYEKA		522483		385925	535,321
62	ASIIMWE, BENJAMIN		522519		387568	448,830
63	NORAH, BANTURAKI RUGWENGYE		522531		386739	371,960
64	BAGUMA, GRACE		522551		386031	155,614
65	TIBAHWA, BONNY		522563		386771	607,731
66	MUGUME, GRACE		522607		386683	598,020
67	NAMUKASA, MOLLY BAKAMWOGA		522611		386887	336,835
68	KIHEMBO, LAMECK		522615		386639	402,228
69	KASANDE, JENIFFER		522633		387874	323,102
70	MUHWEEZI, DAVID		522639		385921	156,456
71	BANGIRANA, SAMUEL KARUSIGARIRA		522642		386116	355,755
72	TUMWESIGIRE, ROBERT		522651		385954	456,116
73	TWINOMUJUNI, STANLEY		522657		387705	341,916
74	HARERIMANA, GEORGE SEBUHU		522660		386755	321,013
75	BARYABANZA, ROBERT JOLLY		522666		385880	359,686

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

76	KAKWENZIRE, JACKSON		522669		385975	195,014
77	TURYAMUTUNGA, FIDELIS		522672		387941	367,280
78	BYARUGABA, GODFREY		522684		386122	193,438
79	TUSIINGWIRE, BERNARD		522693		386913	381,651
80	AHIMBISIBWE, DAVID MBABAZI		522705		386799	167,420
81	RWABARIZA, BEATRICE TUGUME		522711		385929	427,892
82	RUBAREMA, CHARLES		522720		385780	301,757
83	MUHANGI, PIUS		522732		387250	396,204
84	BAMWEHE, FREDERICK		522759		386622	422,203
85	KEKIMURI, CELINA		522762		387362	318,897
86	MUGARURA, GABRIEL		522765		387103	556,668
87	SSENTONGO, BERNARD		522780		387247	309,082
88	NSEREKO, ABDALLAH AYUB		522786		385823	232,569
89	KARUNGI, ROSEBELL		522792		387645	463,686
90	NUWAGABA, CHARLES		522834		386923	283,482
91	AGABA DONAX, ESTATE OF THE LATE TUMWINE JOHN		522849		387886	535,790
92	KEWAZA, GRACE		522894		387435	239,387
93	MUHUMUZA, OMAX BIKWATSIZEHI		522921		385815	481,900
94	ASHIMWE, DAVID MPAIRWE		522924		385999	265,144
95	KICONCO, JUSTINE		522990		387905	213,631
96	KASABARARA, GASTON		523014		386063	301,758
97	BAKEYANGA, SAMSON KATUNGI		523026		387276	141,626
98	KAMU, JOAB		523050		387055	291,352
99	MURAMBATE, PASCAL ATWINE		523080		387876	404,987
100	BANANUKIRE, JOVINTA		523155		387635	249,968
101	AYEBAZIBWE, THEOPISTA		523164		387866	248,478
102	BONABANA, FULGENSIA KAKIZA		523176		386838	530,869
103	TUMANYIRWE, FENEHASI		523194		387647	454,628
104	TWINAMASIKO, JOHN		523242		387138	68,811
105	TAREMWA, AVARD		523377		386627	580,285
106	BAINOMUGISHA, AMOS		523412		385806	177,600
107	KAMUKAMA, FEDERIKO		523431		386859	246,870
108	BYABASHAIJA, JOHN BOSCO		523466		386954	353,801
109	KIHEMBO, GRACE		523515		386137	227,267
110	BITAMARE, JOHN PATRICK		523557		386961	187,599
111	MUGUTA, WILLIAM S A		523566		387243	311,429
112	BESIGYE, MATHIAS		523605		386823	203,912
113	RUKAIJAKARE, JAMES		523656		387268	170,450
114	NABAASA, FRANCIS		523866		387374	189,389
115	TWESIGYE, AGRIPINA		523914		386941	173,480

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

116	KAGORO, GEORGE WILLIAM		524029		387674	143,888
117	BAKUNDA, NARSISIO BIRETWA		524062		387099	364,817
118	KAMUGISHA, NATHAN		540937		305667	463,248
119	AHIMBISIBWE, STEPHEN		543493		323510	654,283
120	MATSIKO, FRANCIS BRIAN		699625		387727	1,052,997
121	MUSINGUZI, ELIAB		938869		327399	274,783
122	WAGABA, GEORGE		414998		414321	1,231,400
123	TWINOMUJUNI, JOSHUA		520050		462358	110,902
124	MUTAAHI, FRANCIS POLYCARP		522098		455853	184,437
125	NDYAKURA, JACKSON M D		865952		442403	710,400
126	KAKWAYA, ROBERT		938793		403687	408,541
127	BUHAMIZO, WARREN		938952		403688	149,771
128	KAGORO, WILLY		942519		457374	387,799
129	BYARUHANGA, EMMANUEL		942577		457144	170,780
130	SENJOKI, GEORGE		942600		457020	298,649
131	BASHIME, CHRISTOPHER		942602		457120	341,909
132	BBANGA, MULIIKA SAFINA		942621		457354	387,799
133	BYAMUKAMA, NATHAN		942768		457142	360,162
134	MUSOKE, HAMIDU		942834		456888	410,760
135	BESIGWA, GABRIEL		942855		457126	218,415
136	KATWIROMUNDA, DAVID		947561		462964	251,401
137	BAGUMA, JANE		947575		462822	294,421
138	BIGIRWA ENOCK, ESTATE OF THE LATE ATUKWATSE LEONARDA		974217		452607	147,010
139	AGABA, AGNES		975257		457073	86,099
140	MUTEMBEYI PIDSON, ESTATE OF LATE MUTEMBEYI PIDSON		946340		581808	289,429
141	KABAGAMBE, PATRICK		957864		500419	387,799
142	NUWAMANYA, JOSEPH		957942		500171	264,397
143	BYARUGABA, RAPHEAL DOMINIC		964463		500371	348,437
144	MUHAIRWE, ISAAC		964467		500537	371,751
145	AHAIRWE, NKONGOKI EMMANUEL		975397		555964	205,804
146	TIBERONDWA, FLORENCE		975398		556017	174,710
147	BEYANGA, FESTO		291892		617101	465,273
148	KICONCO, RAUBEN		523830		640545	173,412
149	KYOMUHENDO CHRISTINE, ESTATE OF THE LATE NAJUNA LIVINGS		966578		678729	121,219
150	KACOORI, XAVIER		975519		642281	298,534
151	ATUHEIRE ANETTE, ESTATE OF THE LATE KANYONYOZI DOMINIC		1005663		699743	161,840

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

152	KENDEGYE PEREPETWA, EST, OF THE LATE KASHANGIRWE DAVID		1005678		699742	285,599
153	KYATUHAIRE JACKLEAN, ESTATE OF THE LATE MUGISHA JULIUS		980817		711518	155,372
154	KEMBAGA LYDIA, ESTATE OF THE LATE TWEBAZE EDSON MUSIKA		980837		711512	264,085
155	NYANKUBA JENIFER, ESTATE OF THE LATE RWABWERA FRANCIS		1005614		711537	181,143
156	TUGUMISIRIZE ODILLA, ESTATE OF THE LATE BYEKWASO FRANCI		1005763		726234	175,638
157	JOY BAKAMWETA, ESTATE OF THE LATE KIIZA ELDARD		974223		879189	386,330
158	TWIKIRIZE ANNET, ESTATE OF THE LATE IGGA JOSEPH		1017797		842054	166,371
159	TUMUSHIME JUDITH, ESTATE OF THE LATE NUWAGABA PATRICK		1018205		883497	319,492
160	TUHUMWIRE, ADDAH		1023876		812737	147,165
161	TUSHEMERIRWE PENINAH F, ESTATE OF LATE TUMUHAIRWE RICHA		1026774		842052	184,299
162	TUMUSHIME CHARLES, ESTATE OF THE LATE AMPUMUZA CAROLINE		1029226		883498	103,408
163	KICONCO, BETTY		1035535		825653	380,292
164	KAJUBI JOVIA, ESTATE OF THE LATE KAJUBI JAMES		1042584		873457	152,028
165	KOBUSINGYE ELIZABETH, ESTATE OF THE LATE MUHUMUZA FRANK		1034032		902166	176,247
166	VANGIRISTA TURKOMUNSI, ESTATE OF THE LATE KAMUGISHA BEN		1067524		931720	320,253
167	BYARUHANGA IVAN, ESTATE OF THE LATE ELLY KARUHANGA		1067802		916822	119,277
168	AYEBAZIBWE AGRIPINAH, ESTATE OF THE LATE NGABIRANO FRAN		1073895		947704	213,104
169	KYOGABIIRWE FLAVIA, ESTATE OF THE LATE BANGIZI JAMES		1079047		947715	484,123
170	TUKAHIRWA DAPHINE, ESTATE OF THE LATE MUGISHA JOSEPH		1082854		947716	152,004
171	MUGYENYI BAKER BYEKA, ESTATE OF THE LATE TUKASHABA SOPH		1082857		947707	183,328
172	BYARUGABA, GRACE ISINGOMA		975518		55151	478,422
173	KASHAIJA, ISSA		877670		178005	60,340
174	BYARUHANGA, JOSEPH		878595		168384	100,783
175	BASHAIJA, MATHIAS		878603		168644	148,775
176	KAIJA, VENERANDA ROSE		879821		184983	691,759
177	NTUNGWA, JOSEPH		880121		185387	101,171
178	NGAZOIRE, BERNARD		884106		170687	141,457
179	BEGUMISA, VINCENT		884107		184923	158,518

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

180	TUMUHAIRWE, F.R NATHAN		884126		174846	129,003
181	MBUZAHO, VICTOR		884652		169786	159,229
182	KATONGOLE, ISSA		884669		169591	201,405
183	TINDIKIRA, MICHAEL		885438		174835	549,256
184	KANANURA, JOSEPH		889733		169455	360,755
185	AYEBARE, DEUS		889734		173999	85,301
186	KAMARYO, NATHAN		889735		177804	141,457
187	BAKAMWOGA, ERIC		889736		168565	359,748
188	KABETERA, BASHIR		889738		168821	159,229
189	MWEBESA, WILSON		889739		170443	109,855
190	NDINDIRWE, JOHN MUTONDO		890368		174574	136,926
191	NUWABAINA, FERESIANO		891003		170756	158,518
192	RWENGUUTO, SABAM		891487		171812	77,101
193	KASHAJA, ESAU		892384		169516	140,036
194	KATARIKAWA, GREGORY		892514		169561	293,503
195	ZEBIKIRE, GERVASIO		892516		172273	159,229
196	KYASIMIRE, JOLLY		892517		169950	75,968
197	KASANDE ASSUMPTA, ESTATE OF THE LATE BAKAMUHARA RICHARD		1075839		184898	210,696
198	MUGASIRA, FREDDIE		543395		269313	593,678
199	NYEHANGANE, WILLIAM		880339		215916	1,427,526
200	MUGISHA, FLUGIE		882554		227903	69,299
201	TUMUSHABE, JAMES		884668		217512	126,531
202	SSENTONGO, JONATHAN		884704		216304	274,415
203	TUMWEBAZE, SILVER		891004		216305	159,229
204	MUGISHA, LAWRENCE		892512		217514	158,518
205	MUGISHA, SEBASTIAN		519697		386858	171,391
206	TWAHIRWA, DICKENS MUHANGI		520404		386969	242,385
207	BAHEBWE, PASTON		520634		387316	178,320
208	NYAKATO, SAIDAITI		522072		387655	47,867
209	MUGASHA, MALSON BESTMAN		522360		386878	886,668
210	NAKAYIMA, MARIAM		522371		387496	203,537
211	SIKIRI, FRANK		522379		386747	310,688
212	TUMUHAIRWE, NATHANAEL		522468		386004	261,457
213	SEMPIJJA, ELIAB		522523		387431	547,611
214	TUGUME, CHARLES		522663		386068	593,096
215	KAMUGISHA, SYLVESTER		522681		386812	284,328
216	TURYAHIKAYO, EDWARD		522690		386805	346,479
217	RUBAREMA, LAUBEN		522708		385879	566,845
218	TUGAINE, PERRY		522768		387633	428,579
219	MUGISHA, ROBERT		522800		386682	459,511

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

220	MWEBAZE, JOVIA		522897		386957	233,063
221	BYABAGAMBI, JOHN		522984		386029	309,946
222	TURYAMUREEBA, PADDY K		522987		387397	258,783
223	MUHEREZA, ELDARD		523059		387437	279,545
224	NUWABIINE, PATRICK		523074		387468	295,858
225	MWESIGYE, STANLEY R		523107		386643	1,107,702
226	MUGUME, GERVASIUS		523455		387454	348,504
227	MWEBAZE, RICHARD		523743		387504	166,662
228	MUGISHA, HUMBLE ASAPH		523956		387196	131,245
229	OWAKUBARIHO, MARY		524035		386857	183,892
230	BESIGYE, RAYMOND		524144		387289	337,340
231	BANGIRANA, JOSAPHAT M		524376		386910	135,032
232	TUMUHAMYA, JAMES		525337		387571	902,325
233	TOMANYA, JAMES		539829		386689	317,548
234	GUCWAMAINGI, PETER		540957		386638	320,969
235	TUMWESIGA, JACKSON B		542979		386908	455,535
236	AHABWE, CLEOPHAS		543583		387561	332,872
237	HABWA, TAITA FC		801398		387524	136,001
238	MWESIGWA, ABEL		836428		386228	368,076
239	TWESIGIRE, NATHAN		836439		386233	264,280
240	TWIJUKYE, FRANK		836451		385771	117,164
241	BYAKATONDA, TOM		836476		386195	318,812
242	GARINTAMBIRA, PHILIP		836509		387516	149,479
243	TURYAMUREBA, COLLEB		836517		386202	147,863
244	NKUBA, AGRIBERT		836519		386198	145,269
245	KAJURA, JAMES		836526		386188	117,708
246	AINE, GEOFFREY		836529		386213	134,961
247	KABIKIRE, NATHAN		836777		386603	1,002,340
248	ZABASHAIJA, GODSON		853008		386193	373,782
249	MUSASIZI, AUREGANO		863584		386186	162,390
250	RUTANDARO, GRACE		865955		386414	523,607
251	GUMISIRIZA, BENJAMIN		866000		386547	96,941
252	MUGISHA, SILVER		941465		327230	296,383
253	NAMAGEMBE, GETULDA F M		523965		452691	203,025
254	BEGUMANYA, VINCENT DICK		542960		453936	333,533
255	KASOZI, SULAIMAN		891002		418708	212,537
256	MURUMBA, KAHONDA PATRICK		941390		403039	108,748
257	BIRYATWITA, CHARLES		943251		458360	267,917
258	BYABAGAMBI, THEODORE		958134		498998	135,718
259	BEGUMISA, ELINEO		958471		498974	231,526

**ISINGIRO DISTRICT LOCAL GOVERNMENT**

Annexes to the Financial Statements

260	TWINOMUGISHA, PRISCILLA		958678		499683	681,595
261	KYOMUGISHA, BETH		543481		564798	181,784
262	TWINOKWESIGA HIPORT, ESTATE OF LATE TWINOKWESIGA HIPORT		946326		563240	557,469
263	KWATOTYO, AUGUSTINE B		946333		581811	457,613
264	MWESIGWA, NEKEMIAH		836443		698629	531,378
265	KESHAHA, DINAH		946329		607658	84,746
266	KICONCO HOPE, ESTATE OF LATE GUMISIRIZA MOSES		946355		653629	317,168
267	KYOMUGISHA PHIONA, ESTATE OF THE LATE BAMWESIGYE JULIUS		974209		847569	68,636
268	TUGARURIRWE FRANK, ESTATE OF THE LATE KYORASHIME PULKER		1012650		836048	158,577
269	AINOMUJUNI ROSSETTE, ESTATE OF THE LATE KIIZA JOSHUA FR		1026769		872093	76,810
270	MBABAZI FLORENCE, ESTATE OF THE LATE TURIAMUHIKA MILTON		1072773		947717	164,042

**Annex (ii): Schedule of Inventory**

	Category	Opening balance as at 1st July 2020 Cost Shs	Purchase/ Additions Cost Shs	Usage/Disposal Cost Shs	Obsolete Cost Shs	Closing balance 30 June 2021 Cost Shs
1	e.g Drug (a), Visa stickers, Passports					

**Annex (iii): Trial Balance**

**Annex (iv): Bank Reconciliations and list of all bank accounts**

**Annex (V): Schedule of Verified Arrears**

**Annex (vi): Summary Staff Payroll**

Salary scale	Number of Employees at the beginning of the year 1st July 2020	New employees to the vote either through transfers or through recruitment	Number of employees transferred / retired/deceased	Number of Employees at the end of the year 30 June 2021
Specified scale				
U1S	1	0	0	1
U1SE	1	0	0	1
U1E	23	0	0	23
U2	23	2	0	25
U3	41	2	1	42
U4	351	50	2	399
U5	365	89	7	447
U6	223	0	1	222
U7	1435	99	10	1524
U8	146	20	0	166
Contract Staff	0	0	0	0
<b>Total</b>	<b>2609</b>	<b>262</b>	<b>21</b>	<b>2850</b>