

ANNEX I

SEMBABULE DISTRICT LOCAL GOVERNMENT
DETAILS OF REVENUE
FOR THE PERIOD ENDED 07/01/15..06/30/16
Currency UGX

Account		Approved Estimates	Actual Revenue	(Under)/Over Performance
Taxes on income, profits and c				
111106	Local Service Tax	88,832,002.00	82,887,949.00	5,944,053.00
Taxes on property				
113101	Land Fees	70,000,000.00	32,470,300.00	37,529,700.00
Taxes on goods and services				
114405	Local Hotel Tax	4,540,000.00	0.00	4,540,000.00
114504	Application Fees	5,000,000.00	3,820,295.00	1,179,705.00
114505	Business licenses	37,269,000.00	8,078,510.00	29,190,490.00
114508	Other licenses	1,500,000.00	0.00	1,500,000.00
From International Organisatio				
132101	Current Multilateral Devel partners	90,130,000.00	22,800,181.00	67,329,819.00
From other general Government				
133104	LG Unconditional Grants(current)	685,261,961.00	686,062,027.00	-800,066.00
133106	Transfers Received From Other Govt Units(current)	1,594,698,908.00	1,026,058,326.00	568,640,582.00
133326	Conditional transfers to LGDP	362,730,001.00	327,848,732.00	34,881,269.00
133350	Transfer for Urban Unconditional Grant - Wage	250,387,208.00	188,299,308.00	62,087,900.00
133351	Transfer for District Unconditional Grant - Wage	1,433,402,448.00	1,161,357,315.00	272,045,133.00
133366	Sector Conditional Grant [Wage]	11,849,670,077.00	11,849,670,077.00	0.00
133367	Sector Conditional Grant [Non-Wage]	1,801,292,865.00	1,797,757,401.00	3,535,464.00
133369	Support Services Conditional Grant [Non-Wage]	611,325,382.00	507,508,130.00	103,817,252.00
133370	Development Grant	841,356,977.00	825,494,559.00	15,862,418.00
Property income				
141602	Sale of non-produced Government Properties/assets	26,686,000.00	6,116,600.00	20,569,400.00
Sale of goods and services				

142101	Rent and rates produced assets from private enti	50,700,000.00	0.00	50,700,000.00
142201	Park Fees (incl. Street Parkin	15,100,000.00	2,008,000.00	13,092,000.00
142204	Property related Duties/Fees	2,800,000.00	0.00	2,800,000.00
142205	Advertisements/Bill Boards	3,200,000.00	0.00	3,200,000.00
142206	Animal and Crop Husbandry related Levies	124,660,000.00	74,097,030.00	50,562,970.00
142207	Registration (e.g. Births, Deaths, Marriages, etc	500,000.00	0.00	500,000.00
142212	Agency Fees	7,000,000.00	6,976,850.00	23,150.00
142213	Inspection Fees	1,000,000.00	0.00	1,000,000.00
142214	Market /Gate Charges	19,440,000.00	4,383,000.00	15,057,000.00
142219	Other Fees and Charges	66,358,375.00	43,881,259.00	22,477,116.00
		0.00	0.00	
Totals		20,044,841,204.00	18,657,575,849.00	1,387,265,355.00

ANNEX 2

SEMBABULE DISTRICT LOCAL GOVERNMENT
Statement of Income and Expenditure

Period	07/01/15..06/30/16			
All amounts are in UGX.				
		Actual Current Year	Budget	Actual Prior Year
Revenue				
Local Revenue		264,719,793.00	524,585,377.00	338,752,669.00
Government Grants		18,370,055,875.00	19,430,125,827.00	19,246,275,797.00
Donor Funds		22,800,181.00	90,130,000.00	52,194,095.00
Total Revenue		18,657,575,849.00	20,044,841,204.00	19,637,222,561.00
Administration		927,237,342.00	1,027,902,890.00	818,612,012.00
Finance		487,469,248.00	575,891,420.00	617,271,195.00
Statutory Bodies		795,926,416.00	917,442,716.00	483,297,331.00
Production		451,402,261.00	564,097,104.00	466,241,349.00
Health		1,816,627,405.00	2,015,114,919.00	2,108,529,478.00
Education		11,955,306,446.00	12,118,709,811.00	12,216,310,141.00
Works		1,514,891,732.00	1,897,382,909.00	1,751,270,967.00
Natural Resources		174,878,979.00	223,669,906.00	168,087,109.00
Community Based services		227,380,853.00	533,279,295.00	437,286,461.00
Planning Unit		73,573,272.00	104,065,977.00	658,768,973.00
Internal Audit		42,280,447.00	67,284,257.00	37,121,454.00
Total Expenditure		18,466,974,401.00	20,044,841,204.00	19,762,796,470.00
Surplus/Deficit of Revenue over Expenditure		190,601,448.00		-125,573,909.00

ANNEX 4

SEMBABULE DISTRICT LOCAL GOVERNMENT

DETAILS OF REVENUE

FOR THE PERIOD ENDED 07/01/16..09/30/16

Currency UGX

Account	Approved Estimates	Actual Revenue	(Under)/Over Performance
Taxes on income, profits and c			
111106 Local Service Tax	80,000,000.00	19,234,086.00	60,765,914.00
Taxes on property			
113101 Land Fees	90,000,000.00	17,296,400.00	72,703,600.00
Taxes on goods and services			
114402 Other taxes on specific services	50,000,000.00	0.00	50,000,000.00
114405 Local Hotel Tax	1,340,000.00	0.00	1,340,000.00
114504 Application Fees	6,000,000.00	1,772,600.00	4,227,400.00
114505 Business licenses	54,584,000.00	0.00	54,584,000.00
114508 Other licenses	21,340,000.00	0.00	21,340,000.00
From International Organisatio			
132101 Current Multilateral Devel partners	90,130,000.00	0.00	90,130,000.00
From other general Government			
133104 LG Unconditional Grants(current)	754,013,761.00	124,710,951.00	629,302,810.00
133105 LG Equalisation Grants(current)	40,818,840.00	0.00	40,818,840.00
133106 Transfers Received From Other Govt Units(current)	1,155,918,478.00	317,278,724.00	838,639,754.00
133205 LG Equalisation Grants(capital)	231,306,762.00	0.00	231,306,762.00
133350 Transfer for Urban Unconditional Grant - Wage	87,330,035.00	21,832,510.00	65,497,525.00
133351 Transfer for District Unconditional Grant - Wage	1,384,706,284.00	346,176,571.00	1,038,529,713.00
133366 Sector Conditional Grant [Wage]	13,249,840,872.00	3,313,130,999.00	9,936,709,873.00
133367 Sector Conditional Grant [Non-Wage]	2,606,862,375.00	23,453,638.00	2,583,408,737.00
133370 Development Grant	838,984,363.00	189,224,812.00	649,759,551.00

Sale of goods and services				
142101	Rent and rates produced assets from private enti	700,000.00	0.00	700,000.00
142201	Park Fees (incl. Street Parkin	18,134,000.00	0.00	18,134,000.00
142204	Property related Duties/Fees	2,800,000.00	0.00	2,800,000.00
142205	Advertisements/Bill Boards	3,200,000.00	0.00	3,200,000.00
142206	Animal and Crop Husbandry related Levies	159,280,000.00	24,827,416.00	134,452,584.00
142212	Agency Fees	40,000,000.00	0.00	40,000,000.00
142213	Inspection Fees	1,000,000.00	0.00	1,000,000.00
142214	Market /Gate Charges	19,736,000.00	0.00	19,736,000.00
142219	Other Fees and Charges	48,600,000.00	9,770,743.00	38,829,257.00
		0.00	0.00	
Totals		21,036,625,770.00	4,408,709,450.00	16,627,916,320.00

ANNEX 3

Q2 FY 2016 2017- RELEASE NOTIFICATION

DEPARTMENT	GRANT NAME						TOTAL
	WAGE	NON WAGE	DEVELOPMENT	PENSION	GRATUITY	PENSION	
AGRICULTURE	99,151,836	10,938,136	16,692,396				126,782,368
EDUCATION	2,920,927,309	13,181,536	74,999,052				3,009,107,897
HEALTH	292,381,072	48,633,917					341,014,989
WATER AND ENVIRONMENT		16,410,258	256,073,776				272,484,034
SOCIAL DEVELOPMENT		10,806,689	1,811,594				12,618,283
PUBLIC SECTOR MANAGEMENT	368,009,080	188,503,440	113,385,668	67,938,743	69,250,470		807,087,401
TOTAL	3,680,469,297	288,473,976	462,962,486	67,938,743	69,250,470		4,569,094,972

water and environment	16,410,258		district breakdown-annex 1	162,445,053
o/w rural and sanitation	9,774,752		o/w boards and commissions	7,030,122
o/w natural resources	1,635,507		o/w paf monitoring	11,356,454
o/w urban water	5,000,000		o/w dss operations	9,864,812
			o/w exgratia llg and district	23,632,481
water development	256,073,776		o/w ipps	3,000,000
o/w development	246,907,109		o/w ifms	7,500,000
o/w transitional development	9,166,667		district unconditional	62,327,083
			subcounties	37,734,091 annex 3
public sector non wage	188,503,440		subcounties allocation (annex3)	
o/w district unconditional	162,445,053 annex 1		lugusulu	5,349,070
o/w urban unconditional	26,058,388 annex2		lwebitakuli	8,916,330
public sector development	113,503,440		lwemiyaga	5,994,575
district discretionary development	94,124,503		matete	7,795,192
urban discretionary development	19,261,164		mijwala	5,156,552
			ntusi	4,522,372
public sector wage	368,009,080		37,734,091	
urban	21,832,509		Town councils annex2	
District	346,176,571		matete tc	14,125,079
			sembabule tc	11,933,309
				26,058,388

social development-annex 4
women ,youth,disability councils
Fal
pwd
community development

2,337,883
2,563,027
4,880,993
1,024,786
10,806,689

ANNEX 6

REVENUE COLLECTED JULY- TODATE

No	Revenue source	Collection Area	Target	Actual
1	Livestock markets	Lwemiyaga	17,629,000	17,629,000
		Ntuusi	27,000,000	35,000,000
		Lugusuulu	27,984,534	31,500,000
		Mijwala	2,100,000	2,100,000
		Lwebitakuli	6,000,000	6,000,000
2	Goods markets	Lwemiyaga	3,000,000	3,050,000
		Ntuusi	1,250,000	1,250,000
		Lugusuulu	300,000	-
		Mijwala	720,000	730,000
		Lwebitakuli	900,000	900,000
		Mateete S/C	60,000	60,000
		Mateete T/C	1,800,000	1,800,000
3	Daily Markets	Mateete T/C	720,000	720,000
		Sembabule T/C	2,250,000	1,500,000
4	Milk coolers	Lugusuulu	3,000,000	3,000,000
		Kitahira	3,000,000	3,210,000
		Kyamenya	3,000,000	3,300,000
		Ntuusi	3,000,000	3,048,000
		Lwebitakuli	-	-

5	Meat stalls	Mateete	140,000	140,000
		Lwemiyaga	300,000	350,000
		Mijwala	780,000	-
		Ntuusi	180,000	-
		Lugusuulu	300,000	-
		Lwebitakuli	360,000	360,000
6	Sand quarrying	Lwemiyaga	300,000	300,000
		Mijwala	600,000	-
7	Taxi park	Sembabule T/C	5,400,000	5,400,000
		Mateete T/C	3,127,200	3,127,000
		Lwebitakuli	360,000	360,000
		Ntuusi	180,000	-
	Sub total		115,740,734	124,834,000

Some of the Challenges

- Budget cuts by the Ministry of Finance (MOF) Central Government
- Many reforms calling for Training staff e.g. Single Treasury A/C, OB, IFMS
- Lack of Transport in the Department (NO Vehicle/motorcycle or Bicycle)
- Limited staff structure in collection of Revenue (one officer of who is also acting.)
- Understaffing – SFO, Secretary, missing
- Network failure on IFMS leading to delayed payments
- Central Government Releases late (e.g. 1st Quarter released late August 2016)
- Failure to Account in time by staff

More Policy Issues

- 1) Tendering to continue for all markets
- 2) Trading licenses shall be collected by Government workers (SAS)
- 3) Charcoal fees, animal movement permit fees to be collected by Government workers
- 4) Local service tax to be collected from Businessmen
- 5) Training of staff on-going (Professionals)
- 6) Accountability strictly to be within one month