



INSTRUCTION NOTES FOR THE COMPILATION OF

FORM BS100

FOR CREDIT INSTITUTIONS IN UGANDA

FOR CREDIT INSTITUTIONS LICENSED UNDER THE FINANCIAL INSTITUTIONS

ACT, 2004 (AS AMENDED 2016)

AUGUST 2022

FOREWORD

Institutions registered under the Financial Institutions Act (FIA), 2016 as amended and the Micro-Finance Deposit Taking Institutions (MDI) Act 2003 are required to report to the Central Bank data or information that the Bank may deem necessary for carrying out its responsibilities as spelt out in the two Acts. The Central Bank designs, and amends as necessary, forms/returns that are used to collect information from the institutions. The Form BS100 is one of the statutory returns designed by the Supervision and Research Directorates of Bank of Uganda for all Credit Institutions in Uganda.

The BS100 collects information on financial and nonfinancial assets and liabilities broken down by detailed institutional sectors and in some instances, economic sectors and additional analytical information. The update of the BS100 is expected to capture subsequent changes in the sector as they unfold, while maintaining emphasis on having the reports manageable for the compilers and consistency across reporting institutions.

In cases where further assistance or clarification is required in completing the BS100 form, one may contact the telephone number 041-4258441.

Completed returns should be submitted through the official electronic mode of submission to:

Bank of Uganda
Supervision Directorate, Non-Bank Financial Institutions Department
P. O. Box 7120, KAMPALA.

Copy to:

Bank of Uganda
Research and Policy Directorate, Statistics Department
P. O. Box 7120, KAMPALA.

**SUPERVISION DIRECTORATE
BANK OF UGANDA**

AUGUST 2022

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GENERAL INSTRUCTIONS AND DEFINITIONS

Structure of the Form

The form is composed of the following: Assets and Liabilities, Off Balance Sheet Items, Monthly Income Statement, Analysis of Loans and Advances, Monthly Report on Interest Rates, Analysis of Deposits, Analysis of Equity Investments, Analysis of Insurance, Pension, and Standardized Guarantee Schemes, Breakdown of Other Assets and Other Liabilities, Analysis of Borrowings, Analysis of Other Securities, Breakdown of Amounts due from Non-Resident Financial Institutions, Analysis of Securities held, Analysis of Securities Issued, Analysis of Analysis Of Financial Derivatives and Employee Stock Options, Analysis of Subordinated Debt and Redeemable Preference Shares, Exchange rates, East African Community Positions and Other Comments.

Period Covered and Reporting Date

This report should be submitted not later than the 7th day of the month following that to which the data relates. The report should cover all positions and transactions for the reporting period.

Completion of Return

All amounts should be entered at their gross values and no liability to any customer or institution may be reduced by a corresponding asset or vice versa. The balance sheet should be compiled on accrual basis. Accrued Interest on deposits, loans and advances and securities should be incorporated into the outstanding amount of the asset/liability, rather than being treated as part of Other Accounts Receivable/payable.

Reporting Currency

Items are reported in foreign currency and Uganda shillings. Liabilities and assets that are denominated in foreign currency should be converted to Uganda Shillings at the exchange rate prevailing on the date to which the return refers. The rate used to convert should also be reported in Schedule 12.

Valuation of Financial Assets/Liabilities

All marketable financial assets and liabilities should be valued and recorded at market values. Where assets or liabilities are not traded, fair values can be estimated as the present value of future cash flows generated from the instruments. Deposits, loans, and borrowings should be recorded inclusive of accrued interest. Securities should be reported at market value where there is an active market; otherwise, the alternative method of estimating fair value should be used. The valuation of a market traded security is the closing price of the security on the date to which the return refers. For short term securities such as Treasury bills, market value can be calculated as cost price plus accrued interest up to the date to which the return refers. For long-term non-traded securities other fair value methods should be applied.

Appendices

To promote accuracy in the compilation of the form, lists of institutional units that fall within specific sectors are provided in Appendices I-VI. They will be updated periodically.

Branch

This is a full-time office carrying on all or most activities of the institution. It keeps its separate accounts and has an account with the head office. The Branch is headed by a manager, with different categories of staff. It is independent of the other branches and is only responsible to the head office.

Sub-Branch

This is a full-time office and for bookkeeping purposes, it operates as though it were a full branch. There may however be some activities, which the sub-branch does not handle and may need to be referred to the parent branch. It has a separate account at the head office. A sub-manager or a full manager depending on the volume of business would normally run the sub-branch. For administrative purposes, it is under close supervision of its parent branch.

Agency

This is a part-time office (housed under the institution's premises-rented, leased or owned) located in a place, which cannot support a branch or a sub-branch economically. The agency offers a limited range of banking facilities, (e.g., receiving cash, cheques, and payments to depositors and cashing traveler's cheques) on selected days and times of the week. The agency's ledger is kept at the branch office controlling it. The books of the agency are therefore the same as those of its parent branch or sub-branch.

Mobile Unit

Where an institution finds it unnecessary to establish a branch, sub-branch, or agency, but where there are many customers living in a locality far from the Centre of operation of the nearest branch, sub-branch or agency, arrangements are made by which customers gather under a particular place on selected days and times of the week to receive services from mobile units. A cashier and clerk in the van collect and pay out money to the customers. Each mobile unit has got a ledger at the branch office.

ATM Locations

The Number of Locations of Automated Teller Machines (ATMs) that the institution has. Note that this requires the Locations and not number of ATMs.

Total Number of ATM's. The Number of ATMs.

Repurchase Agreement (REPO)

A REPO is a sale of securities matched with an agreement to reverse the transaction at a specified future date. Because of this agreement to repurchase, a REPO is treated as a loan collateralised by securities such as Treasury bills (or any other securities that may be acceptable), and not as an outright sale of securities. The cash taker (seller or the one who provides their securities) also undertakes to take back or "repurchase" the same or similar securities at a fixed price and usually, a specified future date. Since the REPO is treated as a collateralised loan, the securities should remain on the balance sheet of the cash taker. In the return, the cash taker is required to specify the securities that have been used as collateral. The stock of treasury bills should not change because of the REPO arrangement. The cash taker will also indicate the loan as "REPO sales to Bank of Uganda", or "Commercial banks (REPO Arrangement)" under Borrowings. The cash provider on the other hand will also not increase its stock of outstanding TBs. Instead, it records this as an asset e.g., "REPO Loan' under Balances with Bank of Uganda.

Statistical Reporting of Financial Derivatives

For the purposes of reporting financial derivatives in this form, the BOU recommends the following treatment:

1. Recognize the exchange of claims and obligations at the inception of a derivative contract as a financial transaction creating asset and liability positions that have, at inception, zero value if the instrument is a forward, and value equal to the premium if the instrument is an option. Treat any changes in the values of individual derivative transactions as holding gains or losses and either pass them through the profit and loss account or as assets (gains) or liabilities (losses) in the balance sheet under financial derivatives. Certain derivatives may lead to gains and losses passing directly to equity. Such marking to market of derivative positions will lead to no outstanding position under assets and liabilities.
2. Report any positions that are not marked to market as assets or liabilities in the balance sheet under financial derivatives.
3. Show the actual underlying amounts of the derivative, i.e., the gross contractual amounts as an off-balance-sheet item in Schedule 1.

Residency

A fundamental distinction in monetary and financial statistics is made between residents and non-residents. This distinction generally stems more from the center of economic activity than the domicile of a unit or the ownership of the unit. The resident sector is defined as all the units, including branches and subsidiaries that have their economic interests within the country. For example, embassies and foreign missions in Uganda are treated as non-residents because their economic interests are in their home countries. Similarly, foreign staff of these embassies should be considered as non-residents, regardless of how long they reside in Uganda. Local staff of foreign embassies however should be classified as residents. The secondary criterion for defining residency is the domicile. For example, a Ugandan who resides in a foreign country for at least one year is classified as a non-resident for statistical purposes. Likewise, a citizen of a foreign country who resides in Uganda for a minimum of one year, or intends to stay for longer than one year, should be treated as a resident. Business units should be treated as residents from the time they begin operations in Uganda unless the business is meant to be temporary. Foreign students in Uganda should be treated as non-residents.

Non-resident Sector

The non-resident sector is broken down into 'Non-Resident Financial Institutions' and 'other non-residents'. Non-Resident Financial Institutions are all financial institutions operating outside Uganda. Other non-residents comprise non-resident entities other than deposit taking institutions, Other Financial Corporations, and non-resident parent/group companies.

Resident Sector

The sectorisation of resident institutional units is a key element in the compilation and presentation of this form. It is necessary, in the compilation of statistics, to identify the

financial sectors' claims on other sectors. The Resident Sector is composed of the following institutional units:

a. The Central Bank

This refers to Bank of Uganda.

b. Central Government.

This refers to all governmental units that are managed or controlled by the national Government.

Central Government – Budgetary Accounts

This comprises all ministries and departments that are under the control of the central government and managed by the Accountant General. All central Government Ministries and departments excluding Government projects and Autonomous Agencies are included here. Report as per Appendix IV, Section A.

Central Government – Projects

Consists of Government Projects.

Central Government – Autonomous Agencies

These are units that carry out the functions of the central government but are established separately from the budgetary accounts. Report as per Appendix IV, Section B.

c. Local Government

Includes District Local Governments, Regional Tier Governments, city divisions and municipalities and Town Councils. Report as per Appendix V.

d. Non-Financial Public Enterprises

These are enterprises controlled by government units. Comprises all non-financial parastatals that are subject to government control but are otherwise self-accounting. They include parastatals in which the government has direct majority shareholding of 51 percent or more. Report as per Appendix III.

e. Commercial Banks

These are institutions licensed under the Financial Institutions Act (FIA) 2016 and are listed in Appendix I.

f. Credit Institutions

These are non- bank financial institutions licensed under the Financial Institutions Act (FIA) 2016 Act and are listed in Appendix I.

g. Micro-Finance Deposit Taking Institutions

These are Micro-Finance institutions licensed to take deposits under the Micro-Finance-Deposit Taking Institutions (MDI) Act 2003 and are listed in Appendix I.

h. Savings and Credit Cooperative Societies (SACCOS)

These are non-bank financial institutions licensed under the Tier 4 Micro finance Institutions & Money Lenders Act, 2016 and some are listed under Appendix I.

i. Other Financial Corporations

Includes Insurance Companies, Pension Funds and Provident Funds (including NSSF), Mutual Funds, Investment Pools and Unit Trusts, Hire purchase Companies, Development Banks, Electronic Money Issuers trust accounts, Foreign Exchange Companies (Forex Bureau), Micro-Finance Companies, Savings and Credit Co-operative Societies (SACCOs). Refer to the lists provided in Appendix II.

j. Private Enterprises

These include private companies, partnerships, and sole proprietorships. **Small and Medium Enterprises (SMEs) in this case** refer to entities with a reported audited annual turnover of less than or equal to US\$20 billion for the most recent financial year.

k. Other Residents

This includes individuals, households, and non-profit institutions e.g., Non-Government Organisations (NGO's), Community Development Associations, Sports Clubs, churches etc.

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

NOTES & COINS

Notes and coins held in cash by the institution. Includes all forms of currency, whether Uganda Shillings or foreign currency. Report holdings of foreign notes and coins converted at the midpoint exchange rate prevailing on the date to which the return refers.

The exchange rates used for conversion of foreign currency denominated notes and coins should be reported in schedule 12.

BALANCES WITH BANK OF UGANDA

Balance on Clearing House account.

This item constitutes the working balances of the institution at the Central Bank mainly for transactions and cash reserve maintenance.

REPO Loan

This is the amount that the institution has advanced to the central bank under a REPO arrangement. This amount should not be reflected as an increase in Treasury bills holdings. For further clarification, see the notes on Repos on page 6.

BANK OF UGANDA SECURITIES

This item constitutes securities issued by Bank of Uganda, such as the Bank of Uganda Bill or any other security that the Bank may issue and in which the institution invests.

Deposit auctions should be reported under "Other BOU securities".

CENTRAL GOVERNMENT SECURITIES

Report the stock of Treasury bills, Treasury Bonds and Other Securities issued by the **central** government, and in which the bank has invested.

Treasury Bills: Report the fair value of the total holdings of Treasury Bills.

- 1 **Trading Account Securities:** Indicate Treasury bills held for trading purposes.
- 2 **Investment Securities:** Indicate Treasury bills intended to be held to maturity.

Treasury Bonds: Report the fair value of the total holdings of Treasury bonds (both held for trading and to maturity).

Other Central Government Securities: Other instruments or notes that are not Treasury Bills and not Treasury Bonds, issued by the government of Uganda, which the institution invests in.

OTHER SECURITIES (NON-CENTRAL GOVERNMENT SECURITIES)

Report here Securities other than Equities traded in the secondary market that the institution has invested in. These include corporate bonds, debentures, banker's acceptances etc. These may be issued by local governments, private institutions, financial institutions, or other institutions other than the Central Government. This

includes securities and commercial bills or promissory notes that are eligible for discount by commercial banks or by the Central bank in accordance with the Bank of Uganda Statute 1993. A breakdown of the Other Securities held by the institution must be provided in Schedule 8, broken down into Residents and non-Residents. Equity Investments should not be reported here.

DEPOSITS

Report here deposits **including accrued interest** in local and foreign currency held at commercial banks, credit institutions, MDIs, Savings and Credit Cooperative Societies (SACCOS), Other Financial Corporations and Non-Resident Financial Institutions. **The institution's interbank time deposits or placements of deposits in other banks should be reported here.** Nostro balances (accounts that a commercial bank holds with a foreign bank) should be recorded under "Deposits with Non-Resident Financial Institutions". All over-drawn deposit accounts are reclassified as borrowings and reported under the relevant category on the liability side. **The institutions' short-term dealings in the interbank market with Other Financial Corporations should be reported here.**

ELECTRONIC MONEY BALANCES(E-MONEY)

Report here balances held in digital form or electronic money with the different Electronic Money Issuers at the end of the reporting period. **Refer to Appendix II-H.**

GROSS LOANS, ADMINISTERED ADVANCES, OVERDRAFTS & DISCOUNTS

Gross Loans before any provisions should be shown at **book value plus accrued interest.** Loans denominated in foreign currency should be reported at their book values and converted to local currency at the mid-market mid exchange rate prevailing on the date to which the return refers. The exchange rates used for conversion of foreign currency denominated loans should be reported in schedule 12.

- Loans: The total sum of the outstanding book balance of the institution's loans. **plus accrued interest**
- Overdrafts. This includes Renegotiated, Rescheduled or enhanced overdrafts.
- Discounts. These are loans given with promissory notes, Treasury bills and any other securities as **collateral.**
- Administered Advances. Report here loans given from funds by resident/non-resident financiers for on lending to specific projects or specific purposes.

Loans, Administered Advances, Overdrafts & Discounts to Government

This refers to amounts due because of any arranged loans, over drafts and discounts to Central Government bodies under the Budgetary, Project, and Autonomous Agencies categories. Refer to the lists provided in Appendix IV.

Loans, Administered Advances, Overdrafts & Discounts to Financial Institutions

This refers to amounts due as a result of any arranged loans, over drafts and discounts to other deposit taking institutions, Other Financial Corporations, and Non-Resident Financial Institutions. Where the Parent/Group Company is a deposit taking or banking institution, the balances therein should not be reported under 'Parent/Group Company' but under the appropriate type of financial institution e.g.,

Due from Commercial Banks in Uganda. Provide details of Due from Non-Resident Financial Institutions in Schedule 9. **Placements of deposits** in other banks should be reported as deposits held with those institutions under the relevant category.

Loans, Administered Advances, Overdrafts and Discounts to Other sectors

This refers to amounts due because of any arranged loans, over drafts and discounts to other sectors (excluding central government and financial institutions). Loans to other nonresident sectors (excluding nonresident financial institutions) should be reported here.

LOAN LOSS RESERVES:

Specific Provisions for Bad Debts: These are loan loss reserves held against **presently identified** losses and thus not available to meet losses that subsequently materialise.

Interest in suspense on non-performing loans and advances: This is interest charged on non-performing loans and advances but not collected. If a loan is classified as non-performing, interest thereon should not be recognized as income and not be included in the book value of the loan. Rather, it should be suspended on this account.

Net Loans Outstanding: The Gross loan portfolio less the Loan loss Reserves.

NB. The Loans, Overdrafts and Administered Advances are reported on a GROSS and NET basis.

Note:

1. The amounts outstanding for other sectors should also be reported according to the economic sector of the borrower, and their resident status in Schedule 2(a) and 2(b) respectively.
2. Loans to individuals, groups or household for business purposes should be reported under the category "Private Enterprises", while Consumer loans to individuals should be reported as "loans to other residents"

FINANCIAL DERIVATIVES

See page 6 under the General Instructions and Definitions, for the instruction on the reporting of financial derivatives.

EQUITY INVESTMENTS

Report the market value of the Equity Investments as of the reporting date. Where this is not possible, fair values or historic values should be used. Equity investments should be broken down in Schedule 5.

Equity Investments in Subsidiary / Affiliated Companies

A Company is deemed a subsidiary of the reporting institution if it holds more than 50% in nominal value of that company's equity share capital. Affiliated company means a company or enterprise, which controls or is under common control with the reporting financial institution. These investments should not include lending /short-term deposits to the subsidiary / affiliated companies.

Other Equity Investments

Equity held in any other companies that are not subsidiaries or affiliates.

INSURANCE, PENSION, AND STANDARDIZED GUARANTEE SCHEMES

This category records prepaid insurance premiums (general insurance paid out to an insurance company to protect the institution against non-life events like property damage, personal injury, and natural disasters), claims of pension managers on pension funds, and provisions for calls under standardized guarantee schemes. Claims of pension manager on pension funds are claims on pension funds when the pension manager is a unit different from the pension administrator and is entitled to any funding surplus. These should be valued in principle at market / fair value.

GROSS FIXED ASSETS

Fixed assets should be reported gross. This includes the following items recorded at the initial cost at time of acquisition: Land and Premises, Staff Houses, Furniture, Equipment and Intangible Assets, vehicles, and other fixed assets.

Accumulated Depreciation: Represents the sum of depreciation expenses recorded in the current and previous financial periods. It represents a decrease in the book value of fixed assets. (See depreciation in the Income Statement).

Net Fixed Assets: The book value of fixed assets less the accumulated depreciation.

NB. Accumulated Depreciation on all fixed assets should be netted off against the value of the Gross Fixed Assets. Fixed Assets are, therefore, reported on a Gross and Net basis.

NET DUE FROM OWN OFFICES IN UGANDA FOR ITEMS IN TRANSIT

Report the net amount receivable from the institution's offices in Uganda. However, amounts due and uncleared, which are 30 days and more, will be considered as Other Assets subject to classification. Examples of items that would normally be found under this item are head office and branch clearing accounts representing nominal value of cheques deposited, transfer of funds and other similar accounts dealing with items during settlement or in transit, temporarily in suspense or in the process of collection. Thus, these items must be carried in the balance sheet as cash items or handovers until the following day. If the net position due to Head office or branches is negative, it should be shown under this item, Liabilities

Note

This item should not include items for collection outside the country (since such items are already reflected in the balances of the institutions upon which they are drawn) nor should they include income items that are accumulated for transfer periodically to profit and loss account.

DUE FROM OTHER BANKS FOR ITEMS IN TRANSIT

Report here amounts that have been credited to customers' deposits that have not yet been collected from commercial banks, credit institutions and MDIs.

OTHER ASSETS

Those items of Assets, which are not listed anywhere above should be included here. Assets other than premises, shares and stocks acquired in satisfaction of debts due to

the institution should be included here. All prepaid expenses like rent, accounts/fees received, suspense debits like revenue should be included here. If Other Assets exceed 5% of Total Assets, provide a breakdown of Other Assets in Schedule 6a.

LIABILITIES

DEPOSITS

All deposits should be reported here **plus accrued interest**. Breakdowns of deposits by resident and non-resident sectors should be reported in Schedule 4 (a) for both Uganda shilling and foreign currency denominated deposits. Amounts received by a primary dealer bank from another financial institution for purposes of investing in a REPO transaction with the central bank should be reported as a deposit with the primary dealer under the category “Deposits with commercial banks in Uganda. The financial institution’s claim is on the primary dealer bank. Accounts with debit balances should be treated as loans or overdrafts and reported under the relevant category under Gross Loans, Administered Advances, Overdrafts and Discounts **Please report debit balances on account of unpaid bank charges as receivables under other assets.**

Inter-bank placements (of other banks) and short-term dealings should be reported under Borrowings, Commercial banks (Other Loans).

Demand Deposits:

These are credit balances on all current accounts (in local and foreign currency), which are kept for normal day to day operations, can immediately be converted into cash, and are transferable by cheque or other means without significant notice or delay.

Savings Deposits: These are interest bearing deposits accounts without a stated maturity. Funds can be deposited/withdrawn at will. Withdrawal is normally done using a voucher, although withdrawals by cheque may be allowed subject to regulations set by each institution. However, no third-party cheques can be drawn on savings deposits. A depositor may have more than one account at the same branch provided they all conform to the regulations governing these accounts.

A pass card or passbook normally bearing a customer’s photograph is issued for every account opened and, when making transactions at the institution, must be presented to the teller when money is paid into or withdrawn from the account. The minimum deposit with which an account may be opened is freely fixed by each financial institution

In addition, Demand or Savings accounts customers may use the ATMs to transact their banking business.

Time Deposits: These are deposits that are payable on a specified date, after a specified period or after a specified notice.

Certificates of Deposit: Include all negotiable certificates issued by the reporting institution.

LOAN INSURANCE FUND / COMPULSORY SAVINGS

Also referred to as compulsory savings, forced savings or Loan Insurance Funds (LIF). These represent funds that must be contributed by borrowers as a condition to receiving a loan, sometimes as a percentage of the loan, and sometimes as a nominal amount. Compulsory savings are considered part of the loan product rather than savings product since they are tied to receipt of loans. Provide a breakdown of these funds in Schedule 4(b).

BORROWINGS

Report here loans borrowed **plus accrued interest**, from institutional units/sectors, which are evidenced by non-negotiable documents. This includes liabilities incurred using credit cards by the institution. Loans from Government, Bank of Uganda, other depository corporations and non-residents are reported as follows:

Government

Report here loans including accrued interest, taken from central government. Administered funds from government should not be reported here.

Bank of Uganda:

- Clearing House account: Consists of borrowing on the Clearing House account of the institution at the central bank.
- Discount Window Borrowings: Consists of special borrowing from the discount window at the central bank.
- REPO: For loans taken by the institution under a REPO arrangement with Bank of Uganda. The institution will report the amount of the loan here. Its stock of Treasury Bills held will not change. (See Page 6 for further discussion on REPOs).
- Other Loans: Any other loans that the institution may obtain from the central bank. These could be under the Lombard facility or any other borrowing.

Note: The reporting institution should ensure that borrowings under the Development Finance facilities from the Accounts Department of Bank of Uganda are reported under Administered Funds.

Commercial Banks (Repo Arrangement)

Indicate loans including accrued interest, taken from commercial banks under Repo Arrangements.

Commercial Banks (Other Loans)

Report here loans including accrued interest, taken from commercial banks excluding those under Repo Arrangements. Inter-bank placements (of other banks) and short-term dealings should be reported here.

Credit Institutions

Report here loans including accrued interest, taken from credit institutions. Inter-bank placements (of other banks) and short-term dealings should be reported here.

Micro-Finance Deposit Taking Institutions (MDIs)

Report here loans including accrued interest, taken from MDIs. Inter-bank placements (of other banks) and short-term dealings should be reported here.

Savings and Credit Cooperative Societies (SACCOS)

Indicate loans including accrued interest, taken from Savings and Credit Cooperative Societies (SACCOS).

Other Financial Corporations

Indicate loans including accrued interest, taken from Other Financial Corporations.

Due to Resident Parent/Group Companies

The reporting institution should indicate any balances including accrued interest, owed to the Parent institution, or to any of the Group Companies. Where the Parent/Group Company is a banking institution, the balances therein should be reported under appropriate category e.g., Commercial banks, etc.

Other Borrowings-Residents

Balances of the reporting institution including accrued interest, owed to resident entities other than deposit taking institutions, Other Financial Corporations, and parent/group companies. This includes individuals, private companies etc. Details are to be provided in Schedule 7.

Non-Resident Financial Institutions

Refers to loans and advances including accrued interest, from financial institutions operating outside Uganda. Special Administered Funds for onward lending under special arrangements with e.g., from the European Investment Bank, East African development Bank, etc. should not be reported here, but under Administered Funds.

Due to Non-Resident Parent/Group Companies

The reporting institution should indicate any balances including accrued interest, owed to the Non-Resident Parent institutions or to any of the Group Companies. Where the Parent/Group Company is a banking institution, the balances therein should be reported under appropriate category "Borrowings from Non-Resident Banks".

Other Borrowings-Non-Residents

Balances of the reporting institution including accrued interest, owed to non-resident entities other than deposit taking institutions, Other Financial Corporations, and non-resident parent/group companies. This includes nonresident individuals, private companies etc. Details are to be provided in Schedule 7.

SECURITIES ISSUED

Consists of Bonds, Debentures and other negotiable instruments excluding shares (that can be traded in an organized exchange or over-the-counter market), which are issued by the reporting institution and which act as evidence that the institutional units/sectors issuing them have obligations to settle by providing cash, financial instruments, or some other items of economic value to the reporting institution. Securities issued should be further classified by holder in Schedule 8.

Bonds and Debentures

Report here Bonds and Debentures issued by the reporting institution.

Other Securities

Report here other securities issued by the reporting institution such as commercial paper and banker's acceptances.

FINANCIAL DERIVATIVES AND EMPLOYEE STOCK OPTIONS

See the page 6 under the General Instructions and Definitions, for the instruction on the reporting of financial derivatives.

Employee stock options (ESO) are options to buy the equity of a company, offered to employees of the company as a form of remuneration. An ESO is an agreement made on a given date (the "grant" date) under which an employee may purchase a given number of the employer's shares at a stated price (the "strike" price), either at a stated date (the "vesting" date) or within a period of time (the "exercise" period).

ESOs are issued as a form of employee compensation and as incentives for corporate employees to perform their duties in the best interests of the corporation's shareholders. In some cases, stock options may be provided to suppliers of goods and services to the enterprise. Although these are not employees of the enterprise, for convenience they are also recorded under ESOs because their nature and motivation is similar in supporting the successful performance of the enterprise.

Exercise of the stock options by an institution may be done by issuing new shares, drawing on own shareholdings (i.e., treasury stock), or purchasing its own shares in the stock market for delivery to the option holder.

ADMINISTERED FUNDS

Administered funds are balances of funds received from official sources for the purpose of on lending to specific projects or specified categories of persons. The reporting institution has a liability to the unit from which it has received the funds. Any amounts received in foreign currency should be reported appropriately converted at the end-period exchange rate prevailing on the reporting date. The exchange rates used for conversion of foreign currency denominated administered funds should be reported in schedule 12.

Government**Bank of Uganda**

Development Finance funds obtained from the Bank of Uganda's Account Department should be reported here i.e., Agricultural Credit Facility (ACF), Small Business Recovery Fund, etc.

Commercial Banks**Credit Institutions****Micro-Deposit Taking Institutions (MDIs)****Savings and Credit Cooperative Societies (SACCOS)****Other Financial Corporations****Other Residents**

Any other administered funds from resident sources should be reported here. Any amounts received in foreign currency should be reported appropriately converted at the end-period exchange rate prevailing on the reporting date.

Non-Resident Financial Institutions

These come direct from non-resident financial institutions to the reporting institution.

Other Non-Residents

These are from other non-residents to the reporting institution.

INSURANCE, PENSION, AND STANDARDIZED GUARANTEE SCHEMES

Report here life insurance and annuity entitlements of households, pension entitlements of households, nonlife insurance technical reserves and provisions for calls under standardized schemes, and liabilities of pension managers to pension funds.

These entitlements, reserves, and provisions, except for liabilities of pension managers to pension funds, represent liabilities of the insurer, pension fund, or issuer of standardized guarantees and a corresponding asset of the policyholders or beneficiaries. Liabilities of pension managers to pension funds are liabilities to the pension funds when the pension manager is a unit different from the pension administrator and is supposed to meet any funding deficit. Report here at market or fair value.

NET DUE TO OWN OFFICES IN UGANDA FOR ITEMS IN TRANSIT

Report the net amount payable from the institution's offices in Uganda. However, amounts due and uncleared, which are 30 days and more, will be considered as Other Liabilities subject to classification. Examples of items that would normally be found under this item include head office and branch clearing accounts representing nominal value of cheques deposited, transfer of funds and other similar accounts dealing with items in the course of settlement or in transit, temporarily in suspense or in the process of collection. Thus, these items must be carried in the balance sheet as cash items or handovers until the following day. If the net position due to Head office or branches is positive, it should be shown under this item on the Asset side.

Note

This item should not include items for collection outside the country (since such items are already reflected in the balances of the institutions upon which they are drawn) nor should they include expenditure items that are accumulated for transfer periodically to profit and loss account.

OTHER LIABILITIES

These are balances on all accounts, which do not fall in any of the other liability categories.

Unpaid Bank Drafts

Includes Bank Drafts issued, not yet presented for Payment.

Other Accounts Payable

It includes allowances to cover expenses that can be foreseen.

Other Provisions

Report here other provisions. Such provisions may include provisions for accrued taxes and those made for internal purposes e.g., frauds and forgeries, etc. This excludes General Provision and Specific Provision for Loan Losses.

Other

Other liabilities not included anywhere else above. These include balances on the Uganda Revenue Authority (URA) collection accounts of the reporting institution, which are also reported under the "o/w URA collections" line.

SUBORDINATED DEBT AND REDEEMABLE PREFERENCE SHARES

Subordinated debt is debt ranked junior in claim in order of priority for payment, but before all classes of preference (preferred) shares. Repayable only after other debts with a higher claim have been satisfied.

Redeemable preference shares are shares, which are repayable at a later date, and they precede other preferred shares and ordinary shares but follow other classes of debt in order of priority of payment.

Provide a breakdown of Subordinated Debt and Redeemable Preference Shares in Schedule 11.

CAPITAL

Paid Up Ordinary Shares

Only the paid-up ordinary shares (capital) of the institution should be indicated under this item. The minimum required paid up capital is subject to BOU capital adequacy requirements.

Paid Up Preference Shares

Preference shares have rights superior to those of common shares such as rights on either the earnings or the assets of the institution. Preferences as to earnings exist when the preferred shareholders have a stipulated dividend rate (expressed either as a shilling amount or as a percentage of the preference share's par or stated value). Preferences as to assets exist when the preference shares have a stipulated liquidation value.

Share Premium

This is the excess (premium) of the amount received for preferred and common shares over their respective nominal values (net of the cost of issuing shares).

Retained Earnings/Deficits

Previous years' retained profits/losses should be shown here. Retained earnings should be valued as the nominal amount of earnings that have been retained.

Revaluation Reserves

These are surplus reserves arising out of valuation of fixed assets that are not marked to market and are credited to revaluation reserve account. This entry excludes revaluation of all positions marked to market such as foreign currency positions, which should be passed through the Profit and Loss Account.

General Provision: These are loan loss reserves held against future **unidentified** losses, which could subsequently materialise. It is a prudential requirement.

Other Reserves

Other forms of equity and reserves other than those mentioned above e.g., capital reserves. They may arise from a surplus on asset revaluation or capital contributions not financially registered as paid up share capital. They could also be created out of retained profits for special purposes.

General Credit Risk Reserves

This is no longer applicable in the BOU statutory returns as per **BOU circular dated 12th May 2014, referenced EDS.306.2**. A Zero is expected to be reported in the BS100 return for this line item.

YEAR-TO-DATE PROFIT/LOSS

Revenue for Current Year.

These are revenues earned since the beginning of the current year and should NOT be offset with the current year's expenditure.

Expenditure for Current Year.

All expenditure incurred during the current year should be shown under this item.

SCHEDULES

SCHEDULE 1: OFF BALANCE SHEET ITEMS

1. Outstanding Letters of Credit whether sight, usance or back-to-back, standby etc.: This should indicate the amount of total letters of credit opened by the institution for its customers/importers, which have not yet been settled.
2. Guarantees: Indicate amounts of commitments that the institution may be required to make good in case a customer defaults.
3. Performance Bonds (Transactions Related): These are guarantees issued by the financial institutions on behalf of their clients for fulfilment of contractual obligations the breach of which would create full liability on the issuing institution.
4. Unused Loans/Overdrafts/commitment: This should indicate overdrafts sanctioned but not yet utilised. The difference between the authorised limit and the utilised amount should also be included here.
5. Treasury Bills Held Under Repo arrangements.
6. Forward/Futures Contracts: A **Forward contract** is an agreement to sell (liability) or buy (asset) e.g., bond, share, currency etc. at a future date, at a price determined at the time of entering the agreement. **Futures** are a form of forward contract, which give a fixed rate/price for an asset (e.g., bond, share, currency etc.) at a future date.

A **futures contract** can be defined as a "standardised contract" covering the sale or purchase at a future date of a set quantity of a commodity, financial investment, or cash.

7. Options, Swaps/ Swaptions and other derivatives:

Options are contractual rights and not obligation to the holder to purchase or sell an asset (e.g., bond, share, currency etc.) at a fixed price on a stated date or before.

A **swap** is the simultaneous buying and selling of currency in approximately equal amounts for different maturity dates. The swap price is the difference in price between the two maturity dates of the swap. It is an agreement to exchange interest payments in a fixed rate obligation for interest payments in a floating rate obligation (an interest rate swap) or one currency for another (currency swap) and reverse the exchange rate at a later date. The currency swap is the exchange of a fixed rate obligation in one currency for a floating rate obligation in another.

A **swap option** is an option on a swap.

Securitisation is the packaging of loans into marketable securities for sale to investors. More broadly, corporate financing through floating rate notes and Euro-commercial paper, replacing loans as a means of borrowing is a form of securitisation.

Derivatives are securities whose value is derived from the value of other financial securities e.g., collateralised mortgage obligations stripped mortgage/asset-backed securities, controlled amortisation bonds etc.

SCHEDULE 2: ANALYSIS OF LOANS AND ADVANCES

Under this Schedule,

1. Part (a) shows the breakdown of various economic sectors, which benefited from credit as shown on the asset side of the balance sheet. The sectors and sub-sectors are defined below. **The key concept to consider here while classifying loans by economic sector is the purpose for which the loan has been extended.**

Part (b) shows the Institutional and Residence Status of the debtors. **Please clearly indicate the loans and advances disbursed using electronic money or digital channels as part of ("of which") Other residents. Loans to small and medium enterprises as part of private enterprises should be clearly indicated. Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.**

2. Part (c) shows the Demand for Credit during the Month broken down by economic sector.

Applications: Report here the number of duly filled in applications for credit received and approved by the institution during the reporting period and the amount, for each sector. **Please clearly indicate the applications received and approved using electronic money or digital channels as part of ("of which") Personal Loan and Household Loans.**

Approvals: Also report the number of loans approved during the reporting period and the amount, irrespective of when the application was received, for each sector.
Note that what is required is approved loans and not disbursements.

3. Part (d) shows the Month-to-Month Change in Loans and Advances, as follows:

Total Outstanding Loans, Advances and Discounts of Previous Month

Report here total loans, advances and discounts recorded as the closing position for the previous month.

ADD: Gross extensions during month

Report here total loans, advances and discounts disbursed during the reporting month.

LESS: Repayments of principal and interest during month

Report here total recoveries of principal and interest during the reporting month.

ADD: Interest capitalised or other amounts debited to outstanding balance

Report here interest accrued and unpaid during the reporting period, other upward changes to the loan portfolio.

LESS: Payments made to reduce capitalised interest or other amounts credited

Report here payments for interest initially recorded as accrued and unpaid during the reporting period, other downward changes to the loan portfolio e.g., write offs, etc.

ADD: Revaluations due to exchange rate variation (Shilling depreciation)

LESS: Revaluations due to exchange rate variation (Shilling appreciation)

Total Loans, Advances and Discounts for Current Month

Note: The amount in the first line, 'Total Outstanding Loans, Advances and Discounts of previous month', should agree with the amount in the last line 'Total Advances and Discounts for Current Month' of the preceding month's schedule. In addition, the total in the line 'Total Loans, Advances and Discounts for Current Month' should agree with the total of Schedule 2(a) and Schedule 2(b).

Definitions for Schedule 2(a)

1. Agriculture, Fishing and Forestry

This section includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising, and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats.

This includes the following activities: Production, Processing and Marketing.

I. Production: This involves Farming, Fishing, and Forestry:

(i.) Farming:

Farming includes

(a) Raising of livestock, poultry, rabbits, bee keeping etc.

(b) Coffee, tea, sugar, sisal, and pineapple plantations

(c) Growing of field crops, fruits, seeds, tree nurseries, vegetables, and flowers.

(d) Agricultural, animal husbandry and horticultural services on a fee or contract basis such as harvesting, bailing, threshing, husking, shelling, pest spraying, picking of fruits and vegetables.

(ii.) Fishing:

(a) Fishing includes inland water, coastal, and ocean fishing.

(iii.) Forestry:

(a) Forestry includes operation of timber trucks, forest tree nurseries and gathering of uncultivated materials such as wild fruits and flowers.

(b) Forest charcoal burning, logging camps, logging contractors and any other services involving the production of forest products.

(iv.) Other: This includes agricultural produce that does not fall under farming, fishing, or forestry.

II. Processing

This involves the preparation of agricultural products for storage, sale or manufacturing. It is the separation of what is valuable from the waste.

III. Marketing

This includes the marketing of agricultural produce, fish, and timber.

2. Mining and Quarrying

This covers activities related to the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc.

Mining and Quarrying also includes supplementary activities aimed at preparing the crude materials for marketing; for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often carried out by the units that extracted the resource and/or others located nearby.

It however **excludes** the processing of the extracted materials, which also covers the bottling of natural spring and mineral waters at springs and wells or the crushing, grinding or otherwise treating certain earths, rocks and minerals not carried out in conjunction with mining and quarrying. It also excludes the usage of the extracted materials without a further transformation for construction purposes, the collection, purification and distribution of water, separate site preparation activities for mining, and geophysical, geologic, and seismic surveying activities.

3. Manufacturing:

Manufacturing is defined as the mechanical, physical or chemical transformation of materials, substances, or components into new products whether by power driven machinery, or manually in a factory or at home.

The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining, or quarrying as well as products of

other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry. Generally, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product. The following activities are considered manufacturing.

- (i.) Food, beverages, and tobacco: This covers the processing of food, dairy and bakery products; sugar and products; cocoa and chocolate; grain mill products; animal feeds, beverages and tobacco; slaughter, preparation and preservation of meat and products; processing, preservation, and canning of fish, fruits and vegetables; distillation, rectification, and blending of spirits, malt, malt liquor, and carbonated waters.
- (ii.) Textiles, clothing, and leather: Textile and Leather cover the following enterprises: cotton ginneries, spinning, weaving and knitting mills and other made-up textile goods except wearing apparel; except footwear; cordage, rope & twine industries; wearing apparel except footwear; leather products, except footwear and apparel; footwear industries, tanneries and leather finishing.
- (iii.) Wood, wood products and furniture: This comprises wood and wood products covering sawmills and other mills, wooden cage containers, cork products, furniture, and fixture, except metal and plastic products.
- (iv.) Paper, paper products, printing, and publishing: This covers the manufacture of pulp, paper and paperboard products and printing, publishing, and allied industries.
- (v.) Chemicals, pharmaceuticals, petroleum, rubber, and plastic products: This covers the manufacture of basic industrial chemicals except fertilizers and pesticides; paints, varnishes and lacquers; drugs and medicines; soap and cleaning preparations; perfumes, cosmetics and other toilet preparations; petroleum refineries, rubber and plastic products.
- (vi.) Basic and Fabricated non-Metal and Metal products: The sub section covers the manufacture of pottery, China and earthenware; glass and glass products and other non-metallic products such as structural clay products; i.e. cement, lime and plaster fabricated metal products such as cutlery, hand tools and general hardware, metal furniture and fittings, structural metal products and fabricated metal products, electrical equipment such as ship building and repairing, railroad, professional and scientific equipment.
- (vii.) Other Manufacturing Industries: Includes any manufacturing activities not included elsewhere.

4. Trade

This includes wholesale and retail trade, Exports, Imports and Re-exports, and Restaurants and hotels.

(i.) Wholesale

The resale of new and used goods to retailers, to industrial, commercial, institutional, or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e., wholesalers who take title to the goods they sell, such as wholesale merchants, industrial distributors, and cooperative buying associations, sales branches, and sales offices (but not retail stores) that are maintained by manufacturing units apart from their plants for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants.

(ii.) Retail

The resale of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, door-to-door salespersons, hawkers and peddlers, consumer cooperatives, auction houses etc. Retailers normally act as agents for a principal and sell on a commission basis.

(iii.) Exports, Imports and Re-exports

- (a) Exports: The transportation of any goods (commodities), from Uganda to economic jurisdictions outside Uganda, typically for sale in the foreign country.
- (b) Imports: The provision of foreign goods (commodities) or services from an outside country to Uganda typically for sale within Uganda.
- (c) Re-exports: Ex-ported of previously imported foreign goods.

(iv.) Restaurant and Hotels

This includes the provision of **short-stay** accommodation for visitors and other travelers and/or meals and/or recreational facilities.

This sector **excludes** activities related to the provision of **long-term** residences in facilities such as apartments typically leased on a monthly or annual basis and longer-term accommodation for students (e.g. Hostels), classified in Real Estate.

5. Transport and Communication

This includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this section is the renting of transport equipment with driver or operator. Subdivided into.

- (i.) Land transport, road, rail and water transport. Also included are booking and travel agencies, storage, warehousing, and freight.

(ii.) Postal and Courier services

This includes activities such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

(iii.) Telecommunications

This includes the activities of providing telecommunications and related service activities, i.e., transmitting voice, data, text, sound, and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified under telecommunications is the transmission of content, without being involved in its creation.

6. Electricity and Water

This section includes the activity of providing electric power, natural gas, and the like through a permanent infrastructure (network) of lines, mains, and pipes. Also included are the distribution of electricity, gas and the like in industrial parks or residential buildings.

(i.) Electricity: This comprises the generation of electric power, and its distribution as specified above.

(ii.) Water: This comprises the collection, purification, and distribution of water to households, industrial and commercial users.

7. Building, Mortgage, Construction and Real Estate

This section includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and construction of a temporary nature.

This includes: -

(a) Residential Mortgages. e.g., single-family houses, multi-family buildings, including high-rise buildings, etc.

(b) Commercial Mortgages.

-Includes construction of nonresidential buildings e.g., buildings for industrial production (factories, workshops, assembly plants etc.), hospitals, schools, office buildings, hotels, stores, shopping malls, restaurants, airport buildings, indoor sports facilities, parking garages, including underground parking garages, warehouses, and religious buildings, etc.

(c) Land Purchase.

(d) Road Construction and Maintenance

(e) General Construction Contractors such as building/ construction companies.

(f) Special trade contractors, such as electrical contractors, plumbers, structural steel erectors, painters, roof, and minor repairs.

(g) Specialised Contractors e.g., Plumbers, Roof Repair, Electrical Contractors etc.

- (h) Property Developers, Estate Agents and Letting Agents: These are property buying and developing companies; house and estate agents that derive their incomes from owning and letting real estate. This classification **includes** activities related to the provision of long-term residences in facilities such as apartments typically leased on a monthly or annual basis and longer-term accommodation for students (Hostels).

8. Business Services

This section includes specialized professional, scientific and technical activities. These activities require a high degree of training and make specialized knowledge and skills available to users. Examples include services offered by various professional bodies, such as Legal, Accounting, Auditing, and bookkeeping firms, data processing and tabulation, engineering, architectural, technical, and advertising service.

Also included are vocational skills such as repair of footwear and other leather goods, electrical repair; motor vehicles and motorcycles, watch, clock and jewelry repairs, laundry and cleaning services, dyeing plants, domestic services, barber and beauty shops, photographic studios, including commercial photography, hunting. The reporting institution should specify whether the loan is for Working Capital or any other purpose.

9. Community, Social & Other Services

Includes community-related services such as: welfare institutions, schools, churches, labor associations, religious organizations, and all community related services not mentioned above. **International Organizations:** Include establishments such as United Nations (UN), African Union (AU), Preferential Trade Areas (PTA), Foreign Embassies and Extra-Territorial Bodies.

10. Personal Loans and Household Loans

Include secured and unsecured loans, advances and overdrafts to individuals and households.

- (i.) Durable goods: Loans, advances and overdrafts to individuals and households for the purchase of durable goods (goods which do not quickly wear out, or more specifically, yield services or utility over time rather than being completely used up when used once). Durable goods are typically characterized by long inter purchase times and can last for a relatively long time (more than three years when used on a regular basis), such as cars, electrical equipment (refrigerators, cookers, Televisions, DVD players, Radios, etc.), home furnishings and fixtures, house ware and accessories, photographic equipment, recreational goods, sporting goods, toys, games, etc. Loans to individuals and households to purchase land and for home renovations are reported under durable goods **except** where the title / agreement of the land / home is taken as collateral by the financial institution, classified as land purchase loans or residential mortgage, respectively, under Building, Mortgage, Construction and Real Estate.

Note:

Auto (Car) loans: Loans, advances and overdrafts to individuals and households to purchase cars should be clearly reported in the line provided that is "o/w Auto (car) loans".

Non-durable goods and services (consumables); Loans, advances and overdrafts to individuals and households to purchase goods that are used up when used once, or that have a lifespan of less than 3 years. Examples of nondurable goods include Fast Moving Consumption Goods such as cosmetics and cleaning products, food, fuel, packaging and containers, paper and paper products, personal products, rubber, plastics, textiles, clothing, and footwear. This classification includes wedding loans, school fees loans, funeral loans, travel (holiday) loans or any other loans to fund a one-off event.

- (i.) Loans to staff and other insiders should be reported as part of Household loans and Personal loans with the exception of mortgages. Staff mortgages should be classified under the correct category of mortgage within the Building, Mortgage, Construction and Real Estate sector depending on the kind of building he/she is putting up.

11. Other Activities

This section covers all other activities not mentioned anywhere else.

SCHEDULE 3: MONTHLY REPORT ON INTEREST RATES

In the first part of this schedule, Part A, the deposit rates on the demand and savings deposits are shown; Part B, captures the deposits rates on time / fixed deposits; Part C shows the maximum rates offered on the various accounts and their respective amounts; The fourth part of the Schedule, Part D, shows various lending Rates charged on Loans according to the sectors and by maturity.

Please note the following:

Part A:

1. The rates offered on amounts outstanding of demand and savings deposits during the period should be reported in the appropriate category for both local and foreign currency. The total for each table should tally with the respective total in schedule 4 (a). **Please refer to the revision as per Executive Director Supervision's Circular to all Supervised Financial Institutions dated November 14th, 2016.**

Part B:

1. The rates offered on time / fixed deposits and the relevant amounts deposited during the period in the appropriate category for both local and foreign currency.
2. This report should include interest rates offered on time/ fixed deposits during the reporting period only. Thus, if no new deposit is received and consequently no rate is offered within the reporting period, then no rate should be reported for the relevant type of deposit.

Part C

1. Report here maximum interest rates offered on demand, savings and time shilling and foreign currency deposits, and the respective amounts during the month.

Part D:

1. The rates charged on loans and the relevant amounts lent out during the period should be reported in the appropriate category for both local and foreign currency by sector and maturity accordingly.

2. This report should include interest rates charged on all loans during the reporting period only. Consequently, if no new loan is granted within the reporting period, then no rate should be reported for the relevant category of loan.
3. The total amount lent out should tally with the “Gross extensions during the month” (second line) in Schedule 2(d); Month-to-month change in Loans, Advances and Discounts. **The loans by maturity total should tally with the total for loans by sector (excluding staff loans).**
4. Prime Lending Rate: The interest rate at which financial institutions lend funds to their best customers.
5. Base Rate: The benchmark/minimum interest rate at which a financial institution can cover only their costs and on which the pricing for credit facilities is based.
6. Specific reasons should be given for instances where funds are lent out at interest rates below their stated Prime Lending Rate.
7. In cases where the prime lending rate is the same as the base rate, the same value should be reported for both categories.
8. The interest rates on staff loans or loans extended to any other insider should not be included with other loans but recorded separately in the line provided.

SCHEDULE 4: ANALYSIS OF DEPOSITS

This schedule is as follows.

Part (a) is for the various categories of deposit holders and the type of deposits held in both shilling and foreign currency. The totals of Part (a) must agree with the counterpart figures on the liability side. Government deposits including Government Project Accounts should be clearly identified. Deposits balances on dormant / restricted accounts, E-money trust accounts, NSSF should be clearly indicated. **Restricted deposits** are those for which withdrawals are restricted based on legal, regulatory, policy, or commercial requirements for more than one year. These include import deposits, compulsory deposits, judicial deposits, frozen deposits, etc.

Part (b) is a breakdown of Loan Insurance Fund / Compulsory Savings by institution in both shilling and foreign currency. The total of Part (b) must agree with the counterpart figure on the liability side.

Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.

Part (c) is for movements in deposits during the month. Gross withdrawals and gross deposits at the counters and through the ATM network should be clearly stated.

SCHEDULE 5: EQUITY INVESTMENTS AND INSURANCE, PENSION, AND STANDARDIZED GUARANTEE SCHEMES

Equity Investments should be reported at market value and the exchange rate of the currency stated if different from Uganda shillings.

Schedule 5(a) shows the Equity Investments in Subsidiaries and Affiliated Companies. **Financial statements for subsidiaries should be attached to the parent institution's year-end statements.**

Schedule 5(b) shows the analysis of Equity Investments by institution and currency. Totals should agree with counterpart figures on the balance sheet.

Schedule 5(c) Shows the breakdown of life insurance and annuity entitlements of households, pension entitlements of households, nonlife insurance technical reserves and provisions for calls under standardized schemes, and claims and liabilities of pension managers on/to pension funds, respectively, both on asset and liability side for shilling and foreign currency.

Nonlife insurance technical reserves consist of prepayments of net nonlife insurance premiums and reserves to meet outstanding nonlife insurance claims like property damage, personal injury, and natural disasters.

Life insurance and annuities entitlements are financial claims policyholders have against an institutional unit offering life insurance or providing annuities. This category consists of reserves of life insurance corporations and annuity providers for prepaid premiums and accrued liabilities to life insurance policyholders and beneficiaries of annuities. Liabilities in the form of life insurance, and annuities and pension entitlements are measured as the present value of amounts expected to be paid out (based on actuarial assumptions for defined benefit arrangements).

Claims of pension managers on the pension funds happen when the pension fund has investments of greater value than pension entitlements (surplus), in which case the difference is a claim of the pension manager on the pension fund. Conversely, when the assets of the pension fund do not cover the pension entitlements (deficit / underfunding), then the difference is the liability of the pension manager to the pension fund (claim of the pension fund on the pension manager). This happens when the pension manager is a unit different from the pension administrator.

The amounts recorded for pension entitlements depend on the type of pension scheme. They include the defined benefits scheme where the formula determining the amount of the pension is agreed in advance and defined contribution scheme where the amount of the pension depends on the performance of financial assets acquired with the future pensioner's contributions. For both types of schemes, pension entitlements of the participants are recorded as they build up.

Provisions for calls under standardized guarantees consist of prepayments of net fees and provisions to meet outstanding calls under standardized guarantees. The transactions for provisions for calls under standardized guarantee schemes are the same as for nonlife insurance. The value to be entered in the balance

sheet for provisions for calls under standardized guarantees is the expected value of claims under current guarantees less any expected recoveries.

Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.

SCHEDULE 6: BREAK DOWN OF OTHER ASSETS AND OTHER LIABILITIES

Whenever the amounts reported for other assets and other liabilities exceed 5% of the total assets and liabilities, respectively, a breakdown of the item must be provided in schedule 6 (a) and 6 (b). Uganda Revenue Collections held by the reporting Institution must be clearly reported in the line provided for in the balance sheet as part of other liabilities-others.

SCHEDULE 7: ANALYSIS OF OTHER BORROWINGS

Provide the details of other borrowings as at the end of the month under review. Indicate the lender's name, and status (residents or non-residents). The total should agree with the amount reported for borrowings from other residents and other nonresidents on the balance sheet. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.**

SCHEDULE 8: ANALYSIS OF OTHER SECURITIES

Schedule 8(a) provides a breakdown of securities held by the reporting institution, the residence status, and the sector of the issuer. The total should agree with the figure reported on the balance sheet.

Schedule 8(b) provides a breakdown of securities issued by the reporting institution, by sector of holder. The total should agree with the figure reported on the balance sheet.

Schedule 8(c) corresponds to 8(a) and shows the maturity breakdown of securities held by the reporting institution while, Schedule 8(d) corresponds to 8(b) and shows the maturity breakdown of securities issued by the reporting institution. Schedules 8(c) and 8(d) breaks down securities into those available for trading and those held to maturity.

Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status when reporting in schedule 8(a) and 8(b). 26

SCHEDULE 9: BREAKDOWN OF AMOUNTS DUE FROM NON-RESIDENT FINANCIAL INSTITUTIONS

Provide a breakdown of amounts due from financial institutions abroad. Indicate the name of the financial institution, amount, and its rating. The total should agree with the number on the balance sheet.

SCHEDULE 10: ANALYSIS OF FINANCIAL DERIVATIVES AND EMPLOYEE STOCK OPTIONS

Provide the analysis of financial derivatives transactions by the institution as at the end of the month under review. Schedule 10(a) provides a breakdown of derivative asset and liability positions by correspondent. The totals should agree with the numbers reported on the asset and liability sides of the balance sheet. Schedule 10 (b) analyses the contractual maturities of financial derivatives held by the institution, broken down by type. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and residency status when reporting in schedule 10(a).**

SCHEDULE 11: ANALYSIS OF SUBORDINATED DEBT AND REDEEMABLE PREFERENCE SHARES

This schedule breaks down Subordinated Debt and Redeemable Preference Shares by institution. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and residency status when reporting in schedule 11.**

SCHEDULE 12: EXCHANGE RATES

Provide the exchange rates per Uganda Shillings at which foreign currency assets and liabilities are converted to local currency for the respective currencies if applicable to your institution.

SCHEDULE 13: OTHER COMMENTS

Provide brief explanations/reasons for items on the balance sheet and schedules that show changes of more than 10% from the previous months' figures.

SCHEDULE 14: EAST AFRICAN COMMUNITY POSITIONS

This schedule further breaks down selected nonresident components (assets and liabilities) with respect to their origin or destination in terms of the different **East African countries** (that is **Burundi, Democratic Republic of Congo (DRC), Kenya, Tanzania, Rwanda, and South Sudan**) and **East African Community Institutions** (See Appendix VI) and the **rest of the world**. The **rest of the world** covers the countries that are outside the East African Community.

Note:

Please note that all totals for the different asset and liability components in schedule 14, should match the respective counterpart nonresident items as reported on balance sheet and in other schedules in the template.

All nonresident entities should be correctly classified under the right institutional sector for the different asset and liability items in schedule 14.

APPENDIX I

LIST OF DEPOSIT TAKING CORPORATIONS IN UGANDA **(For the purpose of reporting in this Return)**

A - CENTRAL BANK

1. Bank of Uganda

B- LICENCED COMMERCIAL BANKS

1. ABC Bank
2. ABSA Bank Uganda Limited
3. Bank of Africa Uganda (U) Ltd
4. Bank of Baroda (U) Ltd
5. Bank of India
6. Cairo International Bank
7. Centenary Rural Development Bank
8. Citibank (U) Ltd
9. DFCU Bank Ltd
10. Diamond Trust Bank (U)
11. Ecobank (U) Ltd
12. Equity Bank (U) Ltd
13. Exim Bank (U) Ltd (Former Imperial Bank)
14. Finance Trust Bank
15. Guaranty Trust Bank (U) Ltd
16. Housing Finance Bank Ltd
17. I & M Bank (U) Ltd (former Orient Bank Ltd).
18. KCB (U) Ltd
19. NC Bank
20. Opportunity Bank Uganda Limited
21. Post Bank Uganda Limited
22. Stanbic Bank Ltd.
23. Standard Chartered Bank (U) Ltd
24. Tropical Bank Ltd
25. United Bank of Africa (UBA) Uganda Ltd.

C- LICENCED CREDIT INSTITUTIONS

1. Brac Uganda Bank Limited
2. Mercantile Credit bank Ltd
3. Top Finance Bank Uganda Ltd
4. Yako Bank Uganda Limited

D- LICENCED MICROFINANCE DEPOSIT TAKING INSTITUTIONS

1. FINCA- Foundation for International Community Assistance Uganda Limited.
2. UGAFODE Microfinance Ltd
3. Pride Microfinance Limited (MDI)
4. Entrepreneurs Financial Centre (EFC) Uganda Limited

E- LARGE SAVINGS AND CREDIT COOPERATIVE ORGANISATIONS (SACCOs) (Not all SACCOs in Uganda are listed here)

	District	Name of SACCOs
1	LUWERO	Wazalendo
2	MOYO	Moyo Sacco
3	KAMPALA	Uganda Bankers
4	AGAGO	Agaru
5	KAYUNGA	Bonna Kayonza SACCO
6	ADJUMANI	Adjuman T/C
7	BUSHENYI	Kyamuhunga Peoples SACCO
8	KITGUM	Kitgum
9	MASAKA	MAMIDECOT SACCO
10	SHEEMA	Mushanga SACCO
11	KAMPALA	Makerere University Emp
12	GULU	UWMFO
13	SHEEMA	Muhame SACCO
14	SHEEMA	Kyangyenye SACCO
15	RAKAI	Kakuto Small Business
16	KAMPALA	Kyebando SACCO
17	WAKISO	Naddangira SACCO
18	SSEMBABULE	Mateete MF (Branch)
19	MAYUGE	Bugadde SACCO
20	KASESE	Ikongo Rural
21	KIRUHURA	Rushere SACCO
22	KABALE	Lyamujjunga SACCO
23	NTUNGAMO	Kajara Peoples SACCO
24	SSEMBABULE	Taala ya Mawogola
25	KAMPALA	Y Save
26	SHEEMA	Shuuku SACCO
27	KABALE	Rukiga SACCO
28	BUSHENYI	Rukoma Financial Service SACCO.
29	WAKISO	Wakiso Self Help SACCO
30	KABERAMAIDO	Ochero SACCO
31	MUBENDE	Tropical Micro Entrepreneurs SACCO
32	KAMPALA	Mulago II SACCO
33	SHEEMA	Kigarama Peoples SACCO
34	OYAM	Alutkot SACCO

35	BUSHENYI	Jubilee SACCO
36	MUKONO	Mukono Kayunga Teachers
37	MUBENDE	Kasambya SACCO
38	JINJA	JMC SACCO
39	KOBOKO	Koboko United
40	KAMPALA	Lunda SACCO
41	SHEEMA	Kitagata SACCO
42	KAMPALA	Electoral Commision Staff
43	RUKUNGIRI	Buyanja SACCO
44	IBANDA	Issia SACCO
45	KAMPALA	Uganda Breweries Staff
46	LUWERO	Luweero Teachers'
47	NEBBI	Pakwach Nam SACCO
48	RUBIRIZI	Bunyaruguru SACCO
49	MOYO	Metu SACCO
50	KAMPALA	Mengo Teachers
51	NWOYA	Amuru commercial Farmers
52	HOIMA	KIDEA SACCO
53	JINJA	JMC TRS SACCO
54	BUSHENYI	Bumbaire Peoples SACCO
55	LUWERO	SAO Ziobwe
56	MASINDI	Kinyara Sugar Works
57	KAMPALA	WASE
58	MBARARA	Nyarubanga Twimukye SACCO.
59	KIBALE	Kalibaimukya SACCO
60	KAMPALA	Housing Finance Co Emp.
61	KABAROLE	Kijura
62	KABAROLE	Kihondo Tukwatanise
63	KIRUHURA	Mooya Peoples SACCO
64	KOBOKO	Koboko T/C SACCO
65	KIRUHURA	Kashogi Farmers
66	RUKUNGIRI	Rubabo Peoples SACCO
67	LWENGO	Kyazanga Kwegatta MF
68	RUKUNGIRI	Rwenshaka SACCO
69	KAMPALA	Min of Finance SACCO
70	KASESE	Karambi
71	MUKONO	Kisoga SACCO
72	LUWERO	SAO Kikyusa

73	KAMPALA	Sheraton Family SACCO
74	KANUNGU	Nyamirama Peoples SACCOs
75	NTUNGAMO	Itojo Sub-County SACCO
76	SHEEMA	Bugongi SACCO
77	SHEEMA	Kyabugimbi SACCO
78	RUKUNGIRI	Kebisoni SACCO
79	BUHWEJU	Burere Peoples SACCO
80	BUSHENYI	Bushenyi Teachers SACCO
81	KANUNGU	Kambuga Community
82	MASAKA	Masaka Elders SACCO
83	MUBENDE	Bageza SACCO
84	KABALE	Bukinda SACCO
85	ADJUMANI	Aulogo
86	MASINDI	Madfa SACCO
87	KANUNGU	Kihihi SACCO
88	MUBENDE	Mubende Employees
89	KAMPALA	Kazo Angola
90	RAKAI	Rakai District Ass SACCO (RADEA)
91	MUBENDE	Bagezza Grassroot
92	NTUNGAMO	Turibamwe SACCO
93	KABALE	Hakashenyi SACCO
94	MUKONO	Tujja SACCO
95	KANUNGU	Kinkizi Dev't SACCO (KIDEFISE)
96	BUSHENYI	Ishaka United Peoples SACCO
97	KABALE	Promic SACCO
98	RUKUNGIRI	Bikurungu
99	AGAGO	Patongo SACCO
100	MITOOMA	Mutara SACCO

APPENDIX II

LIST OF OTHER FINANCIAL CORPORATIONS IN UGANDA **(For the purpose of reporting in this Return)**

A- REGISTERED INSURANCE COMPANIES

Non-Life Insurance Companies

1. AIG Uganda Limited
2. Alliance Africa General Insurance Ltd
3. APA Insurance (U) Ltd.

4. Britam Insurance Ltd
5. CIC General Insurance Ltd.
6. Excel Insurance Co. Ltd.
7. First Insurance Company Ltd.
8. GA Insurance Company Limited.
9. Gold Star Insurance Co. Ltd
10. ICEA Lion General Insurance Company Ltd.
11. Liberty General Insurance Company Limited
12. Mayfair Insurance Company Uganda Limited
13. MUA Uganda Limited
14. NIC General Insurance Co Ltd.
15. Pax Insurance Company Limited
16. Rio Insurance Company Limited.
17. Sanlam General Insurance (U) Ltd.
18. Statewide Insurance Co. Ltd
19. The Jubilee Insurance Co. of Uganda Limited.
20. Trans Africa Assurance Ltd.
21. UAP Old Mutual Insurance Uganda Limited.

Life Insurance Companies

1. CIC Africa Life Assurance Ltd.
2. ICEA Lion Life Assurance Co. Ltd
3. Liberty Life Assurance Co Ltd.
4. Metropolitan Life Uganda Ltd.
5. NIC Life Assurance Co. Ltd
6. Prudential Assurance (U) Ltd
7. The Jubilee Life Insurance Co. of Uganda.
8. Sanlam Life Insurance Co. Ltd
9. UAP Old Mutual Life Assurance Uganda Limited

Micro Insurance Company

1. Grand Micro Insurance Limited
2. Edge Micro Insurance Limited

Re-Insurance Companies

1. Uganda Re-Insurance Company Limited, (Uganda Re)
2. Kenya Reinsurance Corporation Uganda – SMC Limited

B- LICENSED CAPITAL MARKET FIRMS

1. ALTX Clearing Ltd Securities Central
2. ALTX (East Africa) Ltd Stock Exchange
3. Baroda Capital Markets Uganda Ltd Stock
4. BIK Capital Limited Stockbroker
5. Blue Solitare Investments Limited Investment
6. Britam Asset Managers Company (Uganda) Limited
7. Crested Capital Stockbroker, Dealer & Investment Adviser
8. Dyer and Blair Uganda Limited Stockbroker
9. Equity Stockbrokers Uganda Ltd Stock Broker
10. GenAfrica Asset Managers Ltd Fund Manager
11. ICEA Asset Management (U) Ltd

12. KCB Bank Uganda Limited
13. PCP Uganda Limited Fund Manager
14. PKF Consulting Limited Investment Adviser
15. PricewaterhouseCoopers Limited Investment
16. Regency Wealth Management Limited
17. Sanlam Investments East Africa Limited
18. SBG Securities Stockbroker
19. Standard Chartered Bank Uganda Ltd
20. UAP Old Mutual Financial Services Ltd
21. Universal Services Eastwood Limited
22. Uganda Securities Exchange Stock Exchange & Securities Central
23. Xeno Investments Management Uganda

C- FINANCIAL LEASING HOUSES

D- MUTUAL FUNDS AND UNIT TRUSTS

1. Britam Asset Managers Company (Uganda) Limited
2. GenAfrica Asset Managers Limited
3. ICEA Asset Management (U) Limited
4. Sanlam Investments East Africa Limited
5. UAP Financial Services Limited
6. Xeno Investment Management Limited

E- RESIDENT DEVELOPMENT BANKS

1. Uganda Development Bank

F- OTHER PRIVATE FINANCIAL INSTITUTIONS (Not all are listed here)

1. Soluti Finance Uganda (former Stromme microfinance East Africa (U) limited)
2. Abi-2020 (U) Limited (former Abi-finance)
3. Oiku Credit Uganda Ltd
4. Uganda Central Cooperative Financial Services Limited (UCCFS)

G- OTHER PUBLIC FINANCIAL CORPORATIONS

1. Capital Markets Authority
2. Deposit Protection Fund
3. Financial Intelligence Authority
4. Insurance Regulatory Authority
5. Micro Finance Support Center Limited
6. Uganda Microfinance Regulatory Authority
7. Uganda Retirement Benefits Regulatory Authority

H- LICENSED NON-BANK PAYMENT SERVICE PROVIDERS AND PAYMENT SYSTEM OPERATORS (AS AT JULY 21, 2022)

1. MTN Mobile Money Uganda Limited (Large electronic money issuer)
2. Airtel Mobile Commerce Uganda Limited (Large electronic money issuer)
3. Mcash Uganda Limited (Medium electronic money issuer)
4. Micropay Uganda Limited (Small electronic money issuer)
5. Interswitch East Africa (U) Limited (Medium electronic money issuer)
6. Pegasus Technologies Limited (Payment Systems Operator Large funds transfer)
7. Agent Banking Company of Uganda Limited (Payment Systems Operator)
8. Wave Transfer Limited Payment (Large electronic money issuer)
9. Chipper Technologies Uganda (Payment Service Provider)
10. Yo Uganda Limited (Payment Systems Operator)
11. Future Link Technologies (Payment Systems Operator)
12. Guinness Tech (U) Ltd (Small electronic money issuer)
13. Stanbic Bank Uganda Ltd (Large electronic money issuer)
14. EzeeMoney Uganda Limited (Payment Systems Operator)
15. Pesapal Uganda Limited (Payment Systems Operator)
16. Xente Tech Limited (Payment Systems Operator)
17. ClinicPesa Limited (Payment Systems Operator)

I- LICENSED RETIREMENT BENEFIT SCHEMES

No.	Licensed Retirement Benefits Scheme
1	Absa Bank Uganda Limited Staff Pension Fund
2	Aig Uganda Staff Provident Fund
3	Airtel Uganda Staff Provident Fund Scheme
4	Bank Of Africa Staff Provident Fund
5	Bank Of Uganda Defined Benefits Scheme
6	Bank Of Uganda Defined Contributory Scheme
7	Centenary Bank Staff Defined Contribution Scheme
8	Century Bottling Company Ltd Provident Fund
9	Crown Beverages Staff Retirement Benefits Scheme
10	Dfcu Limited Staff Provident Fund
11	Equity Bank (U) Staff Provident Fund Scheme
12	Exim Bank Retirement Benefits Scheme
13	Heifer Project International Staff Retirement Benefit Scheme
14	Housing Finance Bank Retirement Benefits Scheme
15	Kacita-Uganda Provident Fund Scheme
16	Kcb Bank Uganda Staff Provident Fund
17	Kinyara Sugar Works Limited Staff Provident Fund
18	Makerere University Business School Staff Retirement Benefits Scheme
19	Makerere University Retirement Benefits Scheme
20	Mazima Voluntary Individual Retirement Benefits Scheme
21	Minet Limited Staff Retirement Benefits Scheme
22	Mtn Uganda Contributory Provident Fund

23	National Housing And Construction Company Ltd Staff Provident Fund
24	National Social Security Fund
25	National Social Security Fund Staff Provident Fund
26	Nile Breweries Staff Provident Fund
27	Nwsc Staff Provident Fund
28	Oppportunity Bank Staff Contribution Benefits Scheme
29	Orient Bank Staff Defined Contribution Scheme
30	Parliamentary Pension Scheme
31	Postbank Uganda Provident Fund
32	Pride Microfinance Retirement Benefit Scheme
33	Stanbic Bank Uganda Staff Pension Fund
34	Standard Chartered Bank Uganda Staff Provident Fund
35	State Wide Insurance Company Limited Staff Retirement Benefit Scheme
36	Toyota Uganda Limited Staff Retirement Benefits Scheme
37	Uap Staff Retirement Benefits Scheme
38	Uganda Breweries Staff Retirement Benefits Scheme
39	Uganda Christian University Staff Retirement Benefits Scheme
40	Uganda Clays Staff Contribution Provident Fund
41	Uganda Coffee Development Authority Staff Retirement Benefits Scheme
42	Uganda Communications Commission Staff Provident Fund
43	Uganda Communications Employees Contributory Pension Scheme
44	Uganda Electricity Generation Company Limited Staff Retirement Benefits Scheme
45	Uganda National Examination Board Staff Retirement Benefits Scheme
46	Uganda National Roads Authority Staff Retirement Benefits Scheme
47	Uganda Retirement Benefits Regulatory Authority Staff Retirement Benefits Scheme
48	Uganda Revenue Authority Staff Retirement Benefits Scheme
49	Umeme Ltd Staff Retirement Benefits Scheme
50	United Bank For Africa Staff Provident Fund
51	Vivo Energy Uganda Limited Staff Provident Fund
52	Watoto Ministries Provident Fund
	Umbrella Schemes
53	Britam Umbrella Retirement Benefits Scheme
54	Enwealth Uganda Umbrella Retirement Scheme
55	Icea Lion Teleka Umbrella Fund
56	Icea (U) Limited Retirement Benefits Umbrella Scheme
57	Jubilee Life Umbrella Retirement Scheme

58	Liaison Umbrella Fund
59	Octagon Uganda Umbrella Retirement Benefits Scheme
60	Sara Umbrella Retirement Benefits Scheme
61	Uap Umbrella Retirement Benefits Scheme
62	Umoja Umbrella Retirement Benefits Scheme
63	Xeno Umbrella Scheme
64	Zamara Retirement Fund

J- FOREX BUREAU

No.	Name of Forex Bureau	No.	Name of Forex Bureau
1	Access Forex Bureau	92	Kaah Forex Bureau
2	Ace Forex Bureau	93	Kaka Forex Bureau
3	Advanta Forex Bureau	94	Kamwe Forex Bureau
4	African Express Forex Bureau	95	Karibu Forex Bureau
5	Alpha Capital Partners Forex Bureau	96	Kase Forex Bureau
6	Already Forex Bureau	97	Kempaka
7	Amal Forex Bureau	98	Kikuubo Lane Forex Bureau
8	Amin Forex Bureau	99	Klyn Cash Forex Bureau
9	Arrow Forex Bureau	100	Lacedri Forex Bureau
10	Arua Fxb Forex Bureau	101	Laffe Forex Bureau
11	Asante Forex Bureau	102	Lama Forex Bureau
12	Ashanti Forex Bureau	103	Lloyds Forex Bureau
13	Assured Forex Bureau	104	Lukas Forex Bureau
14	Atlas Forex Bureau	105	Mach Forex Bureau
15	Audex Forex Bureau	106	Matrix Forex Bureau
16	Awab Forex Bureau	107	Metropolitan Forex Bureau
17	B. M. Forex Bureau	108	Mid-West Forex Bureau
18	Bakaal Forex Bureau	109	Moha Forex Bureau
19	Bata Forex Bureau	110	Midland Forex Bureau
20	Beso Express Forex Bureau	111	Money Bag Forex Bureau
21	Best Forex Bureau	112	Money Land Forex Bureau
22	Best Rates Forex Bureau	113	Money Point Forex Bureau
23	Bestbuy Forex Bureau	114	Money World Forex Bureau
24	Biashara Forex Bureau	115	Motley Forex Bureau
25	Bicco Forex Bureau	116	Muna Forex Bureau
26	Bigbills Forex Bureau	117	Mungwe Forex Bureau
27	Bio's Forex Bureau	118	Mustaqbal Forex Bureau
28	Blue Print Forex Bureau	119	Ngambi Forex Bureau
29	Bony Forex Bureau	120	Noor Forex Bureau
30	Brave Forex Bureau	121	Norfrax Forex Bureau
31	Buddu Forex Bureau	122	Novo Forex Bureau
32	Capital Forex Bureau	123	Nu Cape Forex Bureau
33	Cash Connect Forex Bureau	124	Odaa Forex Bureau
34	Cash Flow Forex Bureau	125	Olompic Forex Bureau

35	Cash Mart Forex Bureau	126	Omni Forex Bureau
36	City Bureau De Change Forex Bureau	127	P. M Forex Bureau
37	City Fxb Forex Bureau	128	Pay Uganda Forex Bureau
38	Civic Forex Bureau	129	Peniel Forex Bureau
39	Clyde Forex Bureau	130	Powerlite Forex Bureau
40	Comdel Forex Bureau	131	Priceline Forex Bureau
41	Crane Forex Bureau	132	Prime Forex Bureau
42	Crown Forex Bureau	133	Queen Forex Bureau
43	Dahabshiil Forex Bureau	134	Quick Exchange Forex Bureau
44	Davinette Forex Bureau	135	Redfox Forex Bureau
45	Demo Forex Bureau	136	Reliance Forex Bureau
46	Desert Exchange Forex Bureau	137	Rich Vault Forex Bureau
47	Divine Cash Forex Bureau	138	Rolis Forex Bureau
48	Dollar House Forex Bureau	139	Rolltex Forex Bureau
49	Dot Com Forex Bureau	140	Royal Cash Point Forex Bureau
50	Dual Forex Bureau	141	Sayona Forex Bureau
51	Easy Change Forex Bureau	142	Shalom Forex Bureau
52	Economic Exchange Forex Bureau	143	Shambe Forex Bureau
53	Efeza Forex Bureau	144	Shumuk Forex Bureau
54	Elba Forex Bureau	145	Siyar Forex Bureau
55	Eldouma Forex Bureau	146	Sky Forex Bureau
56	Entebbe Forex Bureau	147	Spa Forex Bureau
57	Epic Forex Bureau	148	Speedbird Forex Bureau
58	Fair Price Forex Bureau	149	Spotcash Forex Bureau
59	Fin Finee Forex Bureau	150	Ssemanda Forex Bureau
60	Floodgates Forex Bureau	151	Stanhope Forex Bureau
61	Forex Bureau 2000 Ltd Forex Bureau	152	Starm Forex Bureau
62	Free Wheels Forex Bureau	153	Super Gate Forex Bureau
63	Friends Forex Bureau	154	Superior Exchange Forex Bureau
64	Gai Exchange Forex Bureau	155	Supreme Forex Bureau
65	Galaxy Forex Bureau	156	Tal Forex Bureau
66	Glory Forex Bureau	157	Tawakal Forex Bureau
67	Goldenbag Forex Bureau	158	Sundus
68	Good News Forex Bureau	159	Top In Town Forex Bureau
69	Guild Frank Forex Bureau	160	Transcash Forex Bureau
70	Hady Forex Bureau	161	Trave Bex Forex Bureau
71	Hare Krishna Forex Bureau	162	Tzars Forex Bureau
72	Harvan Forex Bureau	163	UAE Exchange Forex Bureau
73	Heart Forex Bureau	164	Ugacif Forex Bureau
74	High Savings Forex Bureau	165	Ultimate Forex Bureau

75	HJS Forex Bureau	166	Umoja Forex Bureau
76	Hotel Africana Forex Bureau	167	Unitrust Forex Bureau
77	Hotspot Forex Bureau	168	Vacel Forex Bureau
78	Hydery Forex Bureau	169	Vaya Forex Bureau
79	Idaa Forex Bureau	170	Verizon Forex Bureau
80	Iftin Forex Bureau	171	Victoria Forex Bureau
81	Industrial Graphics Forex Bureau	172	Vigne Forex Bureau
82	Interlink Forex Bureau	173	Virah Forex Bureau
83	J Supi Forex Bureau	174	Walk-In Forex Bureau
84	Jabez Forex Bureau	175	Wall Street Way Forex Bureau
85	Jama Forex Bureau	176	Westlink Forex Bureau
86	Jasco Forex Bureau	177	Xpap Forex Bureau
87	JB Star Forex Bureau	178	YSK Forex Bureau
88	Jentu Forex Bureau	179	Zafar Forex Bureau
89	Jetset Forex Bureau	180	Zain Forex Bureau
90	Juba Express Forex Bureau	181	Zeal Forex Bureau
91	K & W Forex Bureau		

K- LARGE MICROFINANCE INSTITUTIONS (Not all MFIs are listed here)

	INSTITUTION		
		29	Bayport Financial Services
1	Advance Uganda	30	Tughende Federal Credit Union Limited
2	ASA Microfinance (Uganda) Ltd	31	Islamic Finance Innovation centre
3	Bancs Micro Finance Ltd	32	Millenium Microfinace Limited
4	Blue Employee Benefits	33	Kray Holdings Limited
5	BRAC Uganda	34	Microfin Limited
6	Ceda Financial Services Ltd	35	Rapid Advisory Services Limited
7	Community Development Microcredit Ltd	36	Deed Financial Services
8	East African Premier Investments Ltd	37	Bony Enterprises Limited
9	Ecumenical Church Loan Fund (ECLOF)	38	Mango Fund. Inc
10	Emesco Development Foundation	39	yound Doves (U)Limited
11	Enterprise Support &Community Development Trust (ENCOT)	40	Gain Microfinace Limited
12	Five Talents	41	Nsiika Financial Services Limited
13	Habitat For Humanity - Uganda	42	Regoa Investments Limited
14	HOFOKAM	43	Abigail Foundation & General Agencies (AFUGA) Limited

15	Kagadi Women's Finance Trust	44	BCP Microfinance Limited
16	Kolping Entrepreneurs' Development Program (KEDEP)	45	Light Microfinance Limited
17	Letshego Uganda Ltd/Micro Uganda	46	Ark Finance Limited
18	Premier Credit	47	Platinum Credit Limited
19	Rural Empowerment Trust	48	Anchor credit (U) Ltd
20	Silver Upholders Ltd	49	Investors Financial Services (U) Ltd
21	Sky Financial Services	50	Some Money (U) Ltd
22	Talanta Finance	51	Goshem Microfinance Ltd
23	Tujijenge Uganda Ltd	52	Yetu (U) Ltd
24	Uganda Cares Seep	53	Mutual Trustees Empowerment Uganda
25	Uganda Microcredit Foundation Limited	54	Glotrans Financial Services
26	Vision Fund	55	Dunkhill Microfinance Ltd
27	Voluntary Action For Development (VAD)	56	Divine Microfinance Ltd
28	Probusiness Africa Ltd	57	Fincredit Uganda Ltd

APPENDIX III

LIST OF PUBLIC NON-FINANCIAL CORPORATIONS

1. Civil Aviation Authority
2. Dairy Corporation Ltd
3. Hotel and Tourism Training Institute (Formerly Crested Crane Hotel & Tourism)
4. Kilembe Mines
5. Mandela National Stadium
6. Nakivubo War Memorial Stadium
7. National Enterprises Corporation
8. National Housing and Construction Company
9. National Water & Sewerage Corporation
10. New Vision Printing & Publishing Co. Ltd.
11. Nile Hotel International Ltd
12. Uganda Air Cargo
13. Uganda Airlines Limited
14. Uganda Broadcasting Corporation
15. Uganda Electricity Distribution Company Ltd.
16. Uganda Electricity Generation Co. Ltd.
17. Uganda Electricity Transmission Company Ltd.
18. Uganda Livestock Industries
19. Uganda National Oil Company
20. Uganda Posts Ltd (Posta Uganda)
21. Uganda Printing and Publishing Corp.

- 22. Uganda Property Holdings Ltd
- 23. Uganda Railways Corporation
- 24. Uganda Seeds Ltd

APPENDIX IV

A. LIST OF CENTRAL GOVERNMENT BUDGETARY UNITS

	Ministries
1	Office of the President
2	State House
3	Office of the Prime Minister
4	Ministry of Defence
5	Ministry of Public Service
6	Ministry of Foreign Affairs
7	Ministry of Justice and Constitutional Affairs
8	Ministry of Finance, Planning and Economic Development
9	Ministry of Internal Affairs
10	Ministry of Agriculture, Animal Industry and Fisheries
11	Ministry of Local Government
12	Ministry of Lands, Housing & Urban Development
13	Ministry of Education and Sports
14	Ministry of Health
15	Ministry of Trade, Industry and Co-Operatives
16	Ministry of Works, and Transport
17	Ministry of Energy and Minerals Development
18	Ministry of Gender, Labour and Social Development
19	Ministry of Water and Environment
20	Ministry of ICT and National Guidance
21	Ministry of East African Community Affairs
22	Ministry of Tourism, Wildlife and Antiquities
23	Ministry of Kampala Capital City and Metropolitan Affairs
	Hospitals
24	Mulago Hospital Complex
25	Butabika Hospital
26	Arua Hospital
27	Kabarole Hospital/ Fortpotal
28	Gulu Hospital
29	Hoima Hospital

30	Jinja Hospital
31	Kabale Hospital
32	Masaka Hospital
33	Mbale Hospital
34	Soroti Hospital
35	Lira Hospital
36	Mbarara Regional Hospital
37	Mubende Regional Referral Hospital
38	Moroto Regional Referral Hospital
39	Naguru Hospital
40	Kiruuddu Hospital
41	Kawempe Hospital
42	Entebbe Regional Referral Hospital
43	Mulago Specialized Women and Neonatal Hospital
44	Kayunga Referral Hospital
45	Yumbe Referral Hospital
	Missions
46	Uganda Mission at the United Nations, New York
47	Uganda High Commission in the United Kingdom
48	Uganda High Commission in Canada (Ottawa)
49	Uganda High Commission in India (New Delhi)
50	Uganda High Commission in Egypt (Cairo)
51	Uganda High Commission in Kenya (Nairobi)
52	Uganda High Commission in Tanzania (Dar es Salaam)
53	Uganda High Commission in Nigeria (Abuja)
54	Uganda High Commission in South Africa (Pretoria)
55	Uganda Embassy in the United States (Washington)
56	Uganda Embassy in Ethiopia (Addis Ababa)
57	Uganda Embassy in China (Beijing)
58	Uganda Embassy in Rwanda (Kigali)
59	Uganda Embassy in Switzerland (Geneva)
60	Uganda Embassy in Japan (Tokyo)
61	Uganda Embassy in Saudi Arabia (Riyadh)
62	Uganda Embassy in Denmark (Copenhagen)
63	Uganda Embassy in Belgium (Brussels)
64	Uganda Embassy in Italy (Rome)
65	Uganda Embassy in DRC (Kinshasa)
66	Uganda Embassy in Sudan (Khartoum)
67	Uganda Embassy in France (Paris)
68	Uganda Embassy in Germany (Berlin)

69	Uganda Embassy in Tehran
70	Uganda Embassy in Moscow
71	Uganda Embassy in Canberra
72	Uganda Embassy in Juba
73	Uganda Embassy in UAE, Dubai
74	Uganda Embassy in Burundi, Bujumbura
75	Uganda Consulate in Guangzhou, China
76	Uganda Embassy in Turkey (Ankara)
77	Uganda Embassy in Somalia (Mogadishu)
78	Uganda Consulate in Mombasa
79	Uganda Embassy in Malaysia (Kuala Lumpur)
80	Uganda Embassy in Algeria(Algiers)
81	Uganda Embassy in Qatar (Doha)
	Agencies
82	Judiciary
83	Treasury Operations
84	Uganda Heart Institute
85	Uganda Cancer Institute
86	Uganda Aids Commission
87	Uganda Blood Transfusion Service
88	Amnesty Commission
89	Parliamentary Commission
90	Equal Opportunities Commission
91	Uganda Land Commission
92	Health Service Commission
93	Judicial Service Commission
94	Law Reform Commission
95	Local Government Finance Commission
96	Uganda Human Rights Commission
97	Public Service Commission
98	Education Service Commission
99	Dairy Development Authority
100	National Drug Authority
101	National Environment Management Authority
102	National Forestry Authority
103	National Information Technology Authority
104	National Planning Authority
105	Uganda Free zones Authority
106	Uganda National Road Authority
107	Uganda Revenue Authority

108	Public Procurement and Disposal of Public Assets Authority
109	National Identification Registration Authority
110	AGOA Secretariat
111	National Population Council
112	National Agricultural Advisory Services Secretariat
113	Directorate of Public Prosecution
114	Directorate of Ethics And Integrity
115	Directorate of Government Analytical Laboratory
116	Office Of The Auditor General
117	Inspectorate of Government
118	Economic Policy Research Centre
119	External Security Organisation
120	Joint Clinical Research Centre
121	Joint Admissions Board
122	National Agricultural Research Organisation
123	National Animal Genetic Resource Centre And Data Bank
124	Natural Chemotherapeutic Laboratory
125	National Citizenship and Immigration Control
126	National Curriculum & Development Centre
127	National Leadership Training Centre
128	National Roads Safety Council
129	Privatisation Unit/ Divestiture Redundancy Account
130	Rural Electrification Agency
131	Tax Appeals Tribunal
132	Transport Licensing Board
133	Uganda Bureau of Statistics
134	Uganda National Bureau of Standards
135	National Council for the Children/Uganda National Children's Authority
136	Uganda Industrial Research Institute
137	Uganda Media Center
138	Uganda Police Force
139	Uganda Prisons
140	Uganda Registration Services Bureau
141	Uganda Road Fund
142	National Lotteries Board
143	Uganda National Health Research Organisation (UNHRO)
144	Electoral Commission
145	Uganda Petroleum Authority
146	Uganda Investment Authority
147	Kampala Capital City Authority (KCCA)

Ministries

- 1 Office of the President
- 2 State House
- 3 Office of the Prime Minister
- 4 Ministry of Defence
- 5 Ministry of Public Service
- 6 Ministry of Foreign Affairs
- 7 Ministry of Justice and Constitutional Affairs
- 8 Ministry of Finance, Planning and Economic Development
- 9 Ministry of Internal Affairs
- 10 Ministry of Agriculture, Animal Industry and Fisheries
- 11 Ministry of Local Government
- 12 Ministry of Lands, Housing & Urban Development
- 13 Ministry of Education and Sports
- 14 Ministry of Health
- 15 Ministry of Trade, Industry and Co-Operatives
- 16 Ministry of Works, and Transport
- 17 Ministry of Energy and Minerals Development
- 18 Ministry of Gender, Labour and Social Development
- 19 Ministry of Water and Environment
- 20 Ministry of ICT and National Guidance
- 21 Ministry of East African Community Affairs
- 22 Ministry [of Tourism, Wildlife and Antiquities](#)
- 23 Ministry of Kampala Capital City and Metropolitan Affairs

Hospitals

- 24 Mulago Hospital Complex
- 25 Butabika Hospital
- 26 Arua Hospital
- 27 Kabarole Hospital/ Fortpotal
- 28 Gulu Hospital
- 29 Hoima Hospital
- 30 Jinja Hospital
- 31 Kabale Hospital
- 32 Masaka Hospital
- 33 Mbale Hospital
- 34 Soroti Hospital
- 35 Lira Hospital
- 36 Mbarara Regional Hospital
- 37 Mubende Regional Referral Hospital

- 38 Moroto Regional Referral Hospital
- 39 Naguru Hospital
- 40 Kiruddu Hospital
- 41 Kawempe Hospital
- 42 Entebbe Regional Referral Hospital
- 43 Mulago Specialized Women and Neonatal Hospital
- 44 Kayunga Referral Hospital
- 45 Yumbe Referral Hospital

Missions

- 46 Uganda Mission at the United Nations, New York
- 47 Uganda High Commission in the United Kingdom
- 48 Uganda High Commission in Canada (Ottawa)
- 49 Uganda High Commission in India (New Delhi)
- 50 Uganda High Commission in Egypt (Cairo)
- 51 Uganda High Commission in Kenya (Nairobi)
- 52 Uganda High Commission in Tanzania (Dar es Salaam)
- 53 Uganda High Commission in Nigeria (Abuja)
- 54 Uganda High Commission in South Africa (Pretoria)
- 55 Uganda Embassy in the United States (Washington)
- 56 Uganda Embassy in Ethiopia (Addis Ababa)
- 57 Uganda Embassy in China (Beijing)
- 58 Uganda Embassy in Rwanda (Kigali)
- 59 Uganda Embassy in Switzerland (Geneva)
- 60 Uganda Embassy in Japan (Tokyo)
- 61 Uganda Embassy in Saudi Arabia (Riyadh)
- 62 Uganda Embassy in Denmark (Copenhagen)
- 63 Uganda Embassy in Belgium (Brussels)
- 64 Uganda Embassy in Italy (Rome)
- 65 Uganda Embassy in DRC (Kinshasa)
- 66 Uganda Embassy in Sudan (Khartoum)
- 67 Uganda Embassy in France (Paris)
- 68 Uganda Embassy in Germany (Berlin)
- 69 Uganda Embassy in Tehran
- 70 Uganda Embassy in Moscow
- 71 Uganda Embassy in Canberra
- 72 Uganda Embassy in Juba
- 73 Uganda Embassy in UAE, Dubai
- 74 Uganda Embassy in Burundi, Bujumbura
- 75 Uganda Consulate in Guangzhou, China
- 76 Uganda Embassy in Turkey (Ankara)
- 77 Uganda Embassy in Somalia (Mogadishu)

- 78 Uganda Consulate in Mombasa
- 79 Uganda Embassy in Malaysia (Kuala Lumpur)
- 80 Uganda Embassy in Algeria(Algiers)
- 81 Uganda Embassy in Qatar (Doha)
- Agencies**
- 82 Judiciary
- 83 Treasury Operations
- 84 Uganda Heart Institute
- 85 Uganda Cancer Institute
- 86 Uganda Aids Commission
- 87 Uganda Blood Transfusion Service
- 88 Amnesty Commission
- 89 Parliamentary Commission
- 90 Equal Opportunities Commission
- 91 Uganda Land Commission
- 92 Health Service Commission
- 93 Judicial Service Commission
- 94 Law Reform Commission
- 95 Local Government Finance Commission
- 96 Uganda Human Rights Commission
- 97 Public Service Commission
- 98 Education Service Commission
- 99 Dairy Development Authority
- 100 Financial Intelligence Authority
- 101 National Drug Authority
- 102 National Environment Management Authority
- 103 National Forestry Authority
- 104 National Information Technology Authority
- 105 National Planning Authority
- 106 Uganda Free zones Authority
- 107 Uganda National Road Authority
- 108 Uganda Revenue Authority
- 109 Public Procurement and Disposal of Public Assets Authority
- 110 National Identification Registration Authority
- 111 AGOA Secretariat
- 112 National Population Council
- 113 National Agricultural Advisory Services Secretariat
- 114 Directorate of Public Prosecution
- 115 Directorate of Ethics And Integrity
- 116 Directorate of Government Analytical Laboratory
- 117 Office Of The Auditor General

- 118 Inspectorate of Government
- 119 Economic Policy Research Centre
- 120 External Security Organisation
- 121 Joint Clinical Research Centre
- 122 Joint Admissions Board
- 123 National Agricultural Research Organisation
- 124 National Animal Genetic Resource Centre And Data Bank
- 125 Nutural Chemotherapeutic Laboratory
- 126 National Citizenship and Immigration Control
- 127 National Curriculum & Development Centre
- 128 National Leadership Training Centre
- 129 National Roads Safety Council
- 130 Privatisation Unit/ Divestiture Redundancy Account
- 131 Rural Electrification Agency
- 132 Tax Appeals Tribunal
- 133 Transport Licensing Board
- 134 Uganda Bureau of Statistics
- 135 Uganda National Bureau of Standards
- 136 National Council for the Children/Uganda National Children's Authority
- 137 Uganda Industrial Research Institute
- 138 Uganda Media Center
- 139 Uganda Police Force
- 140 Uganda Prisons
- 141 Uganda Registration Services Bureau
- 142 Uganda Road Fund
- 143 National Lotteries Board
- 144 Uganda National Health Research Organisation(UNHRO)
- 145 Electoral Commission
- 146 Uganda Petroleum Authority
- 147 Uganda Investment Authority
- 148 Kampala Capital City Authority (KCCA)

B. LIST OF CENTRAL GOVERNMENT AUTONOMOUS AGENCIES (EXTRA-BUDGETARY UNITS)

	Universities
1	Busitema University
2	Gulu University
3	Kyambogo University
4	Makerere University Business School
5	Makerere University

6	Mbarara University
7	Muni University
8	Kabale University
9	Soroti University
10	Lira University
11	Uganda Management Institute
	Agencies
12	Uganda Communications Commission
13	National Council for Higher Education
14	National Council for Disability
15	National Youth Council
16	Uganda Trypanosomiasis Control Council
17	Uganda Medical and Dental Practitioners Council
18	Allied Health Professionals Council
19	Uganda National Council for Women
20	Uganda National Council of Science and Technology
21	Uganda National Council of Sports
22	Uganda Coffee Development Authority
23	Uganda Wildlife Authority
24	Electricity Regulatory Authority
25	Uganda National Meteorological Authority
26	Law Development Centre
27	Management Training and Advisory Centre
28	Uganda Wildlife Education Centre
29	Uganda National Cultural Centre
30	Lugogo Vocational Training Institute
31	Bukalasa Agricultural College
32	Uganda Virus Research Institute
33	Uganda Petroleum Institute Kigumba
34	Fisheries Training Institute
35	Uganda Wildlife Training Institute - Kasese
36	Uganda Institute of Information and Communications Technology
37	Nakawa Vocational Training Institute
38	Uganda Export Promotion Board
39	Uganda National Examinations Board
40	National Library of Uganda
41	National Medical Stores
42	Uganda Cotton Development Organisation
43	Uganda Development Corporation
44	Uganda Energy Credit Capitalisation Company (UECCC)

45	Uganda Nurses and Midwives Council
46	Uganda Tourism Board
47	Atomic Energy Council

APPENDIX V

LIST OF LOCAL GOVERNMENT UNITS

A- DISTRICT LOCAL GOVERNMENTS IN UGANDA

	Districts
1	Abim District
2	Adjumani District
3	Agago District
4	Alebtong District
5	Amolatar District
6	Amudat District
7	Amuria District
8	Amuru District
9	Apac District
10	Arua District
11	Budaka District
12	Bududa District
13	Bugiri District
14	Bugweri District
15	Buhweju District
16	Buikwe District
17	Bukedea District
18	Bukomansimbi District
19	Bukwo District
20	Bulambuli District
21	Buliisa District
22	Bundibugyo District
23	Bunyangabu District
24	Bushenyi District
25	Busia District
26	Butaleja District
27	Butambala District

28	Butebo District
29	Buvuma District
30	Buyende District
31	Dokolo District
32	Gomba District
33	Gulu District
34	Hoima District
35	Ibanda District
36	Iganga District
37	Isingiro District
38	Jinja District
39	Kaabong District
40	Kabale District
41	Kabarole District
42	Kaberamaido District
43	Kagadi District
44	Kakumiro District
45	Kalaki District
46	Kalangala District
47	Kaliro District
48	Kalungu District
49	Kamuli District
50	Kamwenge District
51	Kanungu District
52	Kapchorwa District
53	Kapelebyong District
54	Karenga District
55	Kasanda District

56	Kasese District
57	Katakwi District
58	Kayunga District
59	Kazo District
60	Kibaale District
61	Kiboga District
62	Kibuku District
63	Kikuube District
64	Kiruhura District
65	Kiryandongo District
66	Kisoro District
67	Kitagwenda District
68	Kitgum District
69	Koboko District
70	Kole District
71	Kotido District
72	Kumi District
73	Kwania District
74	Kween District
75	Kyankwanzi District
76	Kyegegwa District
77	Kyenjojo District
78	Kyotera District
79	Lamwo District
80	Lira District
81	Luuka District
82	Luwero District
83	Lwengo District
84	Lyantonde District
85	Madi Okollo District
86	Manafwa District
87	Maracha District
88	Masaka District
89	Masindi District
90	Mayuge District
91	Mbale District
92	Mbarara District

93	Mitooma District
94	Mityana District
95	Moroto District
96	Moyo District
97	Mpigi District
98	Mubende District
99	Mukono District
100	Nabilatuk District
101	Nakapiripiriti District
102	Nakaseke District
103	Nakasongola District
104	Namayingo District
105	Namisindwa District
106	Namutumba District
107	Napak District
108	Nebbi District
109	Ngora District
110	Ntoroko District
111	Ntungamu District
112	Nwoya District
113	Obongi District
114	Omoro District
115	Otuke District
116	Oyam District
117	Pader District
118	Pakwach District
119	Pallisa District
120	Rakai District
121	Rubanda District
122	Rubirizi District
123	Rukiga District
124	Rukungiri District
125	Rwampara District
126	Sembabule District
127	Sererere District
128	Sheema District

129	Sironko District
130	Soroti District
131	Terego District
132	Tororo District
133	Wakiso District
134	Yumbe District

135	Zombo District
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B- CITIES AND MUNICIPAL COUNCILS

CITIES:

1. Arua City
2. Fort-portal City
3. Gulu City
4. Hoima City
5. Jinja City
6. Lira City
7. Masaka City
8. Mbale City
9. Mbarara City
10. Soroti City

MUNICIPAL COUNCILS:

1. Apac MC
2. Bugiri MC
3. Bushenyi Ishaka MC
4. Busia MC
5. Entebbe MC
6. Ibanda MC
7. Iganga MC
8. Kabale MC
9. Kamuli MC
10. Kapchorwa MC
11. Kasese MC
12. Kira MC
13. Kisoro MC
14. Kitgum MC
15. Koboko MC
16. Kotido MC
17. Kumi MC
18. Lugazi MC
19. Makidye MC
20. Masindi M C
21. Mityana MC
22. Moroto MC
23. Mubende MC
24. Mukono MC
25. Nansana MC
26. Nebbi MC

- 27.Njeru MC
 28.Ntungamo M C
 29.Rukungiri MC
 30.Sheema M.C
 31.Tororo MC

C- TOWN COUNCILS

1	Abim
2	Adjumani
3	Aduku
4	Agago
5	Alebtong
6	Amolatar
7	Amudat
8	Amuria
9	Amuru
10	Anaka
11	Ayer
12	Bbanda
13	Bikurungu
14	Bombo
15	Budadiri
16	Budaka
17	Bududa
18	Buganikire
19	Bugembe
20	Bugongi
21	Bugweri
22	Buheesi
23	Buhimba
24	Buikwe
25	Bukedea
26	Bukomansimbi
27	Bukomero
28	Bukwo
29	Bulambuli
30	Bulengeni
31	Buliisa
32	Bundibugyo
33	Bunyiny

34	Bunyinza
35	Busembatia
36	Bushigayi
37	Busiu
38	Busolwe
39	Busunga
40	Busunju
41	Butalangu
42	Butaleja
43	Butama- Mitunda
44	Butebo
45	Butemba
46	Butogota
47	Butunduzi
48	Buvuma
49	Buwangani
50	Buwenge
51	Buyaga
52	Buyanja
53	Buyende
54	Bweyale
55	Dokolo
56	Endirizi
57	Gombe
58	Hamurwa
59	Hima
60	Igorora
61	Ishongororo
62	Isingiro
63	Jewa
64	Kaabong
65	Kaberamaido
66	Kaberebere

67	Kabujogera
68	Kabuyanda
69	Kafunjo Mirama
70	Kagadi
71	Kagarama
72	Kahunge
73	Kajjansi
74	Kakindo
75	Kakira
76	Kakiri
77	Kakooge
78	Kakumiro
79	Kalaki
80	Kalangala
81	Kaliro
82	Kalisizo
83	Kalongo
84	Kalungu
85	Kambuga
86	Kamwenge
87	Kanara
88	Kanoni (Rwampara)
89	Kanoni (Gomba)
90	Kanungu
91	Kapelebyong
92	Kaproron
93	Karago
94	Karenga
95	Karugutu
96	Karuma
97	Kasaali
98	Kasambira
99	Kasambya
100	Kasangati
101	kasanje
102	Kasensero
103	Kashenshero
104	Kashenyi Kajani
105	Kasilo
106	Kassanda

107	Katabi
108	Katakwi
109	Katerera
110	Katooke
111	Katosi
112	Katuna
113	Katwe-Kabatoro
114	Kayunga
115	Kazo
116	Kebisoni
117	Kibaale
118	Kibiito
119	Kiboga
120	Kibuku
121	Kibuuku
122	Kidetok
123	Kigorobyia
124	Kigumba
125	Kihihi
126	Kijura
127	Kikagate
128	Kiko
129	Kikuube
130	Kinoni
131	Kinyamaseke
132	Kiruhura
133	Kiryandongo
134	kisiita
135	Kisinga
136	Kitagata
137	Kitagwenda
138	Kitwe
139	Kiwoko
140	Kizinda
141	Kongunga
142	Kyamuhunga
143	Kyamukube
144	Kyamulibwa
145	Kyamutunzi
146	Kyankwanzi

147	Kyarusenzi
148	Kyazanga
149	Kyegegwa
150	Kyengerera
151	Kyenjojo
152	Kyotera
153	Lamwo
154	Lorengecora
155	Lukaya
156	Luuka
157	Luwero
158	Lwakhakha
159	Lwamata
160	Lwengo
161	Lyantonde
162	Mabaale
163	Maddu
164	Magale
165	Magamaga
166	Malaba
167	Manafwa
168	Maracha
169	Masheruka
170	Masode- Karagi
171	Masuliita
172	Mateete
173	Mayuge
174	Migeera
175	Mitooma
176	Moyo
177	Mpara
178	Mparo
179	Mpigi
180	Mpondwe-Lhubiriha
181	Mubuku
182	Mugusu
183	Muhanga
184	Muhorro
185	Nabilatuk
186	Nabumali

187	Nagongera
188	Nakaloke
189	Nakapiripiriti
190	Nakaseke
191	Nakaseke-Butalangu
192	Nakasongola
193	Namasale
194	Namayingo
195	Namayumba
196	Namisindwa
197	Namutumba
198	Nangako
199	Napak
200	Nauyo
201	Nazigo
202	Ngoma
203	Ngora
204	Nkokonjeru
205	Nsiika
206	Ntandi
207	Ntwetwe
208	Nyahuka
209	Nyamukana
210	Nyamunuka
211	Obongi
212	Omoro
213	Otuke
214	Oyam
215	Pader
216	Padibe
217	Paidha
218	Pakwach
219	Pallisa
220	Patongo
221	Rakai
222	Rubaare
223	Rubanda
224	Rubirizi
225	Rubona
226	Rubuguri

227	Rugendabara-Kikongo
228	Rukiga
229	Rushango
230	Rwamabondo
231	Rwashamaire
232	Rwebisengo
233	Rwengkobwa
234	Rwentobo
235	Rwentuuha
236	Rwerere
237	Rwimi
238	Rwoho
239	Ryakarimira
240	Sanga
241	Sembabule
242	Semuto
243	Serere
244	Shuuku
245	Sironko
246	Wakiso
247	Wobulenzi
248	Yumbe
249	Zirobwe
250	Zombo

APPENDIX VI

LIST OF EASTAFRICAN COMMUNITY ORGANS AND INSTITUTIONS

Residency of EAC Organs and Institutions		
EAC Organs and Institutions	Residency classification	
	National level	Sector in Schedule 14
1. The East African Court of Justice	Nonresident	Central Government
2. The East African Legislative Assembly	Nonresident	Central Government
3. The EAC Secretariat	Nonresident	Central Government
4. The Civil Aviation Safety and Security Oversight Agency (CASSOA);	Nonresident	Central Government
5. The East African Competition Authority (EACA);	Nonresident	Central Government
6. The East African Development Bank (EADB);	Nonresident	OFC
7. The East African Health Research Commission (EAHRC);	Nonresident	Central Government
8. The East African Kiswahili Commission (EAKC);	Nonresident	Central Government
9. The East African Science and Technology Commission (EASTECO);	Nonresident	Central Government
10. The Inter-University Council for East Africa (IUCEA);	Nonresident	Central Government
11. The Lake Victoria Basin Commission (LVBC); And	Nonresident	Central Government
12. The Lake Victoria Fisheries Organization (LVFO).	Nonresident	Central Government
13. East Africa Central Bank (Not Yet Established)	Nonresident	Central Bank
14. East Africa Bureau of Statistics (Not Yet Established)	Nonresident	Central Government
15. East Africa Compliance Commission (Not Yet Established)	Nonresident	Central Government
16. East Africa Financial Services Commission (Not Yet Established)	Nonresident	Central Government