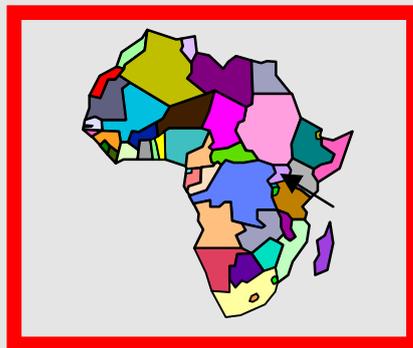


Fiscal Decentralisation and Sub-National Government Finance in Relation to Infrastructure and Service Provision In Uganda



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ANNEXES

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ANNEX 1
Annexes of chapters 3 and 6

Chapter 6: ANNEX 1: FUNCTIONS AND SERVICES OF GOVERNMENT AND LOCAL GOVERNMENTS.

PART I

Services for which Government is responsible.

1. Arms, ammunition and explosives.
2. Defence, Security, maintenance of law and order.
3. Banks, banking, promissory notes, currency and exchange control.
4. Subject to the Constitution, taxation and taxation policy.
5. Citizenship, immigration, emigration, refugees, deportation, extradition, passport and national identity cards.
6. Copyrights, patents and trademarks and all forms of intellectual property, incorporation and regulation of business organisations.
7. Land, mines, mineral and water resources and the environment.
8. National parks, as may be prescribed by Parliament.
9. Public holidays
10. National monuments, antiquities, archives and public records as Parliament may determine.
11. Foreign relations and external trade.
12. The regulation of trade and commerce.
13. Making national plans for the provision of services and co-ordinating plans made by Local Governments.
14. National elections.
15. Energy policy
16. Transport and communication policy
17. National censuses and statistics.
18. Public Service of Uganda.
19. The judiciary.
20. National Standards.
21. Education policy.
22. National Surveys and mapping.
23. Industrial policy
24. Forests and game reserve policy.
25. National research policy.
26. Control and management of epidemics and disasters.
27. Health policy
28. Agricultural policy.
29. Any matter incidental to or connected with the above functions and services.

PART 2.

Functions and Services for which District Councils are responsible, subject to Article 176 (2) of the Constitution and sections 97 and 98 included but not limited to-

1. Education service, which cover nursery, primary, secondary, trade, special education and technical education.
2. Medical and health services including-
 - (a) hospitals, other than hospitals providing referral and medical training;
 - (b) health centres, dispensaries, sub-dispensaries and first – aid posts;
 - (c) maternity and child welfare services;
 - (d) the control of communicable disease, including HIV/AIDS, leprosy and tuberculosis
 - (e) Control of the spread of disease in the District
 - (f) Rural imbalance service;
 - (g) Primary health care services;
 - (h) Vector control;
 - (i) Environment sanitation;
 - (j) Health education.
3. Water Services:
The provision and maintenance of water supplies in liaison with the Ministry responsible for Natural Resources, where applicable.
4. Road services: The construction, rehabilitation and maintenance of roads not under the responsibility of Government.
5. All decentralised services and activities which include but are not limited to-
 - (i) crop, animal and fisheries husbandry extension services;
 - (ii) entomological services and vermin control;
 - (iii) human resources management and development;
 - (iv) recurrent and development budget;
 - (v) district statistical services;
 - (vi) district project identification;
 - (vii) district planning;
 - (viii) local government and development planning;
 - (ix) land administration;
 - (x) land surveying;
 - (xi) physical planning;
 - (xii) forests and wetlands;
 - (xiii) licensing of produce buying;
 - (xiv) trade licences;
 - (xv) trade development services;
 - (xvi) commercial inspectorate;
 - (xvii) co-operative development;
 - (xviii) industrial relations;
 - (xix) social rehabilitation;
 - (xx) labour matters;
 - (xxi) probation and welfare;
 - (xxii) street children and orphans;
 - (xxiii) women in development;

- (xxiv) community development;
 - (xxv) youth affairs;
 - (xxvi) cultural affairs;
 - (xxvii) district information services.
6. Regulate, control, manage, administer, promote and licence any of the things or services which the Council is empowered or required to do, and establish, maintain, carry on, control, manage or administer and prescribe the forms in connection there with to fix fees or charges to be levied in that respect.
 7. Aid and support the establishment and maintenance of schools, hospitals, libraries, art galleries, museums, tourist centres, homes for the aged, destitute or infirm or for the orphans, and to provide bursaries to assist in the education of children of persons residing in the District, to make donations to charitable and philanthropic, welfare, youth, persons with disabilities, women and sports organisations.
 8. Preserve public places decency, and to prevent offences against public order in public places and to prevent damage to property of the Central Government and the Council.
 9. Undertake private works and services and to charge, recover the costs and contract out public services to the private sector.
 10. Sell all by-products resulting from carrying on by, or on behalf of the Council, of any works or services.
 11. Promote publicity for the Council and the District as a whole.
 12. Promote schemes of health, education and road safety sensitisation.
 13. Provide and manage-
 - (a) sporting and recreational facilities and programmes of informal education for both adults and young people including the running or provision of community centres;
 - (b) the development of social work among adults;
 - (c) remedial welfare programmes aimed at the alleviation of social distress;
 - (d) the welfare of children and the elderly; and
 - (e) public vehicular parking.
 14. The registration of marriages, births and deaths for transmission to the Registrar General.
 15. Assist Government to preserve the environment through protection of forests, wetlands, lake shores, streams and prevention of environmental degradation.
 16. Any other service of function which is not specified in the Second Schedule of this Act.
 17. Upon delegation by Government, identification and preservation of sites and objects or buildings of historical and architectural value.

PART 3.

Functions and services for which Urban Councils are responsible included but not limited to-

1. Establish, acquire, erect, maintain, promote, assist or control with the participation of the citizens
 - (a) lighting of streets and public places;
 - (b) fire brigade services;
 - (c) ambulance services;
 - (d) clinics, dispensaries, health and inoculation centres;

- (e) cemeteries, crematoria and mortuaries and ancillary services, and provide for the burial of bodies of destitute persons and of unclaimed bodies;
 - (f) omnibus stations and related office accommodation, cafes, restaurants, refreshment rooms and other buildings;
 - (g) office, stores, workshops, depots and other buildings for the purposes of the Council;
 - (h) public halls, libraries, art galleries and museums;
 - (i) slaughter houses, cold storage facilities and premises for the inspection or processing of milk, meat or hides and skins;
 - (j) markets and piers, jetties and landing places;
 - (k) botanical and zoological gardens;
 - (l) public baths and swimming pools;
 - (m) laundries and other places for the washing of clothes;
 - (n) canteens, social centres, clubs and hospitals, including such facilities for employees and staff;
 - (o) public lavatories and urinals;
 - (p) pounds for stray animals and clinics for the treatment of sick animals;
 - (q) camping and grazing grounds;
 - (r) lairages;
 - (s) dipping tanks;
 - (t) disinfecting stations;
 - (u) public weighing machines;
 - (v) public monuments;
 - (w) sanitary services for the removal and disposal of night soil, rubbish, carcasses of dead animals and all kinds of refuse and effluent;
 - (x) water supplies-outside the jurisdiction of National Water & Sewerage Corporation;
 - (y) education services which cover primary and secondary schools, special education, trade and technical schools;
 - (z) maintenance of roads.
2. Establish, maintain or control public parks, gardens and recreation grounds on any land vested in the Council and in connection with or for the purposes of that public park, garden or recreation ground to –
- (a) establish, erect, maintain and control aquariums, aviaries, piers, pavilions, cafes restaurants, refreshment rooms and other buildings or erections that the Council may deem necessary;
 - (b) reserve any portion of the public park, garden, or recreation ground for any particular game or recreation or for any other specific purposes, exclude the public from those portions and provide for their renting and hiring to the public, clubs or other organisations; and
 - (c) provide or permit any other person to provide any apparatus, equipment or other amenity.
3. Prohibit, restrict, regulate or license –
- (a) the sale or hawking of wares or the erection of stalls on any street, or the use of any part of the street Or the use of any part of the street or public place for the purpose of carrying on any trade, business or profession;

- (b) the depositing on any street, public or unoccupied land any refuse, rubbish, derelict vehicles, or any other material or thing whatever, and to provide for the removal and disposal thereof;
 - (c) street decorations and the erections of shelter, temporary buildings, platforms, seats, and other structures at any entertainment, procession, exhibition, ceremony or display, whether in a public place or not;
 - (d) the placing of banners, wires, ropes or any other impediments over across any street or public place;
 - (e) the collection of money or goods in any public place for any charitable or other purpose;
 - (f) the public exhibition or any monstrosity, freak of nature, or abnormal person or animal;
 - (g) singing, dancing, drumming, the playing of musical instruments, the production of music or the making of any noise likely to disturb any person, or any performance for profit in any public place;
 - (h) the storage or stacking of firewood or other fuel;
 - (i) the washing or drying of clothes other than on private premises;
 - (j) the quarrying of stone, lime, clay, murrum or other material;
 - (k) the keeping of dogs, animals and poultry, and provide for the seizure and destruction of ownerless, unlicensed, diseased or dangerous dogs, and the seizure and disposal of stray animals and poultry;
 - (l) billiard saloons, dance halls and other places of public resort;
 - (m) lodging houses;
 - (n) the burning of rubbish and grassland;
 - (o) prostitution and brothels;
 - (p) cinema and video halls.
4. Lay out and adorn any street, square or open space vested in the council by the erection of statues, fountains or other structures or in any other manner.
 5. Decorate streets and public buildings, erect shelters, temporary buildings, platforms, seats and other structures on public places.
 6. Clear, level and maintain public and unoccupied land taken on lease from a land board and to plant, trim, protect and remove, flowers, trees and shrubs in or from any public place.
 7. Identify streets and other public Places by assigning names there to and to cause those names to be exhibited on posts or pillars or to be panted or otherwise exhibited on any building or other erection fronting.
 8. Number, or otherwise identify any buildings fronting on any street or other public place, and cause such identification to be exhibited on the buildings or require the owner thereof, at his own expense, to cause such identification to be exhibited on a building.
 9. Require the owner or occupier of any premises to remove or lower any fence or to remove, lower or trim any tree, hedge, or shrub overhanging any street or interfering with the passage of traffic or pedestrians, or any wires or other works or to require any owner or occupier to reform the removal, lowering or trimming which may be necessary for the maintenance of public safety or amenity or build and maintain the pavement bordering his or her property to the specifications of the Urban Council.
 10. Require the fencing or enclosing of plots restrict the use of barbed wire broken glass or any similar substance on fences and walls
 11. Preserve public decency and to prevent offences against public order in streets and public places and to prevent damage to or defacement of property of the public or of the council,
 12. Prevent and extinguish fires to remove buildings in order to prevent the spread of any fire and to compensate the owner of any building removed,

13. Establish maintain hire support or control bands and orchestras and generally to provide for musical entertainment at public places and functions
14. Undertake private works and services and to charge and recover costs there on and contract out public services to the private sector
15. At the request of the owner of the land situate within its area of jurisdiction construct in such manner as the council may think fit by its servants or by construct a footway or pavement along any street contiguous with such land or vehicular crossings over any footway or pavement and to recover the whole or any part of the cost of such construction including the cost of supervision plant machinery and tools from such owner in the manner as it may think fit
16. Sell all by products resulting from the carrying on by or on behalf of the council of any works or services
17. Promote publicity for the council
18. Promote schemes of housing health education and road safety sensitisation
19. Make provision for the return of destitute persons to their homes.
20. Arrange for the insurance of all assets of the council against financial risks of any kind to which the council may be subjected.
21. Lay out land and provide and maintain necessary public services.
22. Subject to the provisions of the constitution, sell or lease any plots of land or any buildings thereon; and
23. Aid and support, whether by the grant of money or otherwise, the establishment and maintenance of schools, hospitals, libraries, art galleries, museums, musical and scientific institutions, homes for the aged, destitute or persons with disabilities, or for the orphans, and to provide bursaries to assist in the education of the children of persons residing in the area of jurisdiction to make donations to charitable and philanthropic, welfare and youth organisations and to make presentations to other local authorities or public bodies.
24. Provide –
 - (a) gowns, chains and badges of office for Councillors and officers of the Council;
 - (a) badges, medallions or scrolls for presentation to persons who have meritorious service to the urban councils; and
 - (a) floral tributes in memory of councillors, officers of the council and persons of note.
25. Obtain and protect armorial bearings.
26. Regulate, control, manage, administer, promote or license any of the things or services which the Council is required to empowered to do the establish, maintain, carry on, control, manage or administer, and prescribe the forms in connection therewith; and to fix fees or charges to be made in respect thereof.
27. With the consent of a neighbouring Local Government, render advice and or assist to control development and to administer town and country planning schemes in any area within an agreed distance from the boundaries of its jurisdiction.
28. Provide, control and manage the following services –
 - (a) sporting and recreational facilities and programmes of informal education for both adults and young people including the provision and running of community centres;
 - (a) the development of social work among adults;
 - (a) remedial social welfare programmes aimed at the alleviation of social distress;
 - (a) the welfare of children;
 - (a) public vehicle parking.

- 29. Initiate and contract twinning arrangements with International Local Governments or local Authorities in consultation with the Minister.
- 30. Any other function or service incidental to the above
- 31. Any other function not reserved for government.

PART 4

Functions and services to be devolved by a District Council to Lower Local Government Councils.

- 1. Provision of nursery and primary education.
- 2. The provision of agricultural ancillary field service.
- 3. The provision and control of soil erosion and protection of local wetlands
- 4. The control of vermin in consultation with the Ministry responsible for Tourism and Wildlife and any other relevant Ministry
- 5. The taking of measures for the prohibition, restriction, prevention, regulation or abatement of grass, forest or bush fires including the requisition, of able-bodied male persons to extinguish such fires and to cut fire-breaks and general local environment protection.
- 6. The control of local hunting and fishing.
- 7. The provision of-
 - (a) hygiene services and health units other than health centres;
 - (b) adult education; and
 - (c) community based health care services.
- 8. The provision and management of ferries.
- 9. The provision of measures to prevent and contain food shortages, including relief work, the provision of seed and the storage of foodstuffs.
- 10. Markets establishment, management and collection of revenue.
- 11. The establishment, control and management of recreation grounds, open spaces and parks.
- 12. The making, altering, diversion and maintenance of works, paths, culverts, bridges, road drains and water courses, and the regulations of the making of pits and other excavations.
- 13. Measures requiring owners and occupiers of land of premises to close and keep free from vegetation any road adjoining their land or premises.
- 14. The enforcement of –
 - (a) standards of building and standards of maintenance of buildings including dwelling – houses, latrines, kitchens and stable for animals.
 - (b) Proper methods for the disposal of refuse, and the making, improving, operation and maintenance of wells, dams and other water supplies.
- 15. The control of trading centres, markets and landing sites; and the carrying on the local industries and the organisation and encouragement of local trade.
- 16. The regulation of traditional liquor as defined in the Liquor Act.
- 17. The organisation of social, cultural, and sporting activities and social, cultural and sporting clubs.
- 18. The publication of newspapers and periodicals and the provisions of information services.
- 19. The provision of community development schemes as may be approved by the District Council and the regulation of any labour reasonably required as part of normal communal or civic obligations.
- 20. The maintenance of community roads (Bulungi Bwansi roads).
- 21. Protection and maintenance of local water resources.

22. Maintenance of community infrastructure.
23. Any other functions which the district Council deem fit to devolve or as agreed upon between the District Council and the Lower Council.

PART 5.

(A) Functions and Services to remain at city or Municipal Council (Not to be developed to the Division)

1. Staff establishment structure and setting of remuneration levels.
2. Setting of service delivery standards.
3. Recruitment and payment of salaries of established staff.
4. Property valuation and valuation lists. (Valuation Court).
5. Setting of levels of trade licenses and fees.
6. Monitor general administration and provision of services in Divisions.
7. Ordinances legislation.
8. Determination of taxation levels and supply of receipting media.
9. Procurement of drugs.
10. Central laboratory services.
11. Mortuary and cemeteries,
12. Local examinations (schools).
13. Co-curricular activities.
14. Procurement and management of refuse tipping sites.
15. Procurement and maintenance of heavy plant and equipment.
16. Loan repayment.
17. Construction and maintenance of major drains.
18. Installation of traffic signals.
19. Road construction and maintenance (tarmac).
20. National and district functions.
21. Legal services (interpretation and prosecution).
22. Architectural and design standards
23. Approval of building plans.
24. Master structure plan.
25. Cadastral survey and mapping.
26. Approval of schemes.
27. City councilors' expenses.
28. Street light energy charges.
29. Audit.
30. Tender Board expenses.
31. District service Commission expenses.
32. Broad policy and objectives guidelines.
33. Advertising standards.
34. Mailo land administration.
35. Staff training.

(B) Functions and services to be devolved by a City or Municipal Council to Divisions.

1. Payment for salaries and support staff.
2. Determine levels of staff numbers (support staff).
3. Division council expenses.
4. Poverty eradication.
5. Administration of licenses.
6. Assessment of graduated tax.

7. Revenue collection
8. Health education and visiting.
9. Vector and vermin control.
10. Secondary drains.
11. Curative services (clinics)
12. Immunization.
13. Food and drug inspection.
14. AIDS education.
15. Administration of markets.
16. Control of development – enforcement of building rules.
17. Primary and nursery education.
18. Monitoring the utilisation of grants to schools.
19. Grass cutting and maintenance of parks.
20. Road sweeping.
21. Repair of murrum and earth roads.
22. Environmental care and protection.
23. Neighbourhood structure plans.
24. Local land management.
25. Resolving local land issues.
26. Law enforcement.
27. Welfare and community services.
28. Agriculture and veterinary extension services.
29. Youth, persons with disabilities, women and sports.
30. Co-operative societies and groups.
31. Spring protection and provision of drinking water.
32. Any other service imposed by Parliament or agreed upon between the Division and City or Municipal Council as the case may be.

Appendix chapter 2: Local Government Tender Boards.

- 1 (1) There shall be a District Tender Board in each District which shall provide services to the District Councils, Sub-county Council and Administrative Units under the District
- (2) The District Tender Board shall consist of seven members including the Chairperson all of whom shall be appointed by the District Council on the recommendation of the District Executive Committee.
- (3) There shall be a Secretary, to the District Tender Board, who shall be at the rank of Assistant Chief Administrative Officer or above.

- (4) Members of the District Tender Board shall hold office for a period of three years and shall be eligible for re-appointment for one more term only.
- (5) Every meeting of the District Tender Board shall be presided over by the Chairperson and in his or her absence by a member elected by the members present.
- (6) Five members of the District Tender Board shall form a quorum at any meeting of the Board.
- (7) In the performance of its functions, A District Tender Board shall:
 - (a) Conform to the standards established by the Central Tender Board for procurement of goods, services and works, and shall be guided by the Local Government Financial Regulations;
 - (b) Act only request by the Local Council seeking the procurement of goods, services or works.
- (8) Every District Tender Board shall publish a quarterly summary of all tenders awarded and shall give a copy to all relevant Councils in a District, the Minister, the Inspector General of Government and Central Tender Board.

Qualifications of a member of the District Tender Board.

2. (1) A person shall not be appointed a member of the District Tender Board unless that person:
 - (a) is of high moral character and proven integrity
 - (b) has a working experience of not less than seven years in the Public Service or a recognised institution.
- (2) A member of Parliament, a Local Government Council or an Executive body of a political party or political organisation or public officer shall not be appointed a member of a District Tender Board

Removal of a member of the District Tender Board.

3. (1) A member of a District Tender Board, including the Chairperson, may be removed from the Board by the District Council on the recommendation of the Executive Committee but can only be removed on the following grounds:-
 - (a) abuse of office;
 - (b) incompetence;
 - (c) failure to attend three consecutive ordinary meetings without valid reasons acceptable to the Board
 - (d) Such physical or mental incapacity as would render the member incapable of performing the duties of that office;

- (e) failure to declare pecuniary interest as provided for in the Third schedule.
 - (2) The seat of a member of District Tender Board shall fall vacant if:
 - (a) a member dies; of
 - (b) resigns
 - (3) The provisions of subsection (18) of section 15 shall apply to the removal of a member of a District Tender Board.
 - (4) A vacancy arising out of subsections (1) and (2) shall be filled following the procedure prescribed in section 92 (2).
4. (1) There shall be an Urban Tender Board for each Urban Council.
- (2) An Urban tender Board shall consist of five members including the Chairperson all of whom shall be appointed by the Urban Council on the recommendation of the Urban Council Executive Committee.
 - (3) The provisions of sub-sections (3) to (8) of Section 92, Sections 93 and 94 shall apply to an Urban Tender Board with such modifications as may be necessary except that the quorum shall be three members
 - (4) Notwithstanding the provisions of sub-section (1), an Urban Council may by resolution opt not to establish its own Tender Board, and request for the services of the District Tender Board.

ANNEX 2 - ANNEX TO CHAPTER 4

Table 4.1 : Aggregate Expenditures and Revenues (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Expenditures				
a) Central Government	697,866	868,001	1,077,229	1,807,500
b) Local Governments	172,023	334,923	279,325	369,954
c) % Share of Local to Central	24.6%	38.6%	25.9%	20.5%
2. Revenues				
a) Central Government	647,349	747,550	810,523	991,900
b) Local Governments	177,800	360,937	312,001	448,809
c) % Share of Local to Central	27.5%	48.3%	38.5%	45.2%
3. GDP				
a) Gross Domestic Product (At Constant (1991) Prices)	2,856,322	3,005,655	3,170,535	n.a
b) Gross Domestic Product (At Current Prices)	5,639,601	6,323,172	6,963,588	n.a
c) % Share of Local Government Expenditure to GDP	3.1%	5.3%	4.0%	n.a
d) % Share of Local Government Revenue to GDP	3.2%	5.7%	4.5%	n.a
4. Public Sector Debt				
a) Total Public Debt	3,415,264.6	3,554,361.1	4,298,973.6	0.0
b) of which: (i) Domestic public debt	-112,061.3	-195,690.7	-140,700.0	0.0
- Central Government	-112,061.3	-195,690.7	-140,700.0	
- Local Governments	0.0	0.0	0.0	0.0
(ii) External concessional debt (Sh.)	3,527,325.9	3,750,051.8	4,439,673.6	0.0
(ii) Total External Debt (US\$ million)	3,387.1	3,512.6	3,606.5	0.0
- concessional (US\$ million)	2,868.3	3,004.9	3,092.4	
- non-concessional (US\$ million)	518.8	507.7	514.1	
c) % Share of Local to Total Public Debt	0.0%	0.0%	0.0%	0.0%

Sources : Ministry of Finance, Planning and Economic Development.
 Ministry of Local Government, Decentralisation Department.
 Bank of Uganda, Research Department.

	Rate of exchange (Ushs/US\$)		1,041.4		1,067.6		1,231.0		1,369.2	
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Table 4.2.1 : Local Government Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government	697,866	868,001	1,077,229	1,807,500
b) Local Governments	172,023	331,932	279,325	369,954
c) % Share of Local to Central	24.6%	38.2%	25.9%	20.5%
2. <u>Capital Expenditures</u>				
a) Central Government	75,073	119,802	139,316	811,870
b) Local Governments	31,026	19,167	45,177	22,469
c) % Share of Local to Central	41.3%	16.0%	32.4%	2.8%
d) % Share of Capital to Total Local Govt Expenditure	18.0%	5.8%	16.2%	6.1%
3. <u>Recurrent Expenditures</u>				
a) Central Government	622,793	748,199	937,913	995,630
b) Local Governments	140,997	312,765	234,148	347,485
c) % Share of Local to Central	22.6%	41.8%	25.0%	34.9%
d) % Share of Recurrent to Total Local Govt Expenditure	82.0%	94.2%	83.8%	93.9%
4. <u>Revenues</u>				
a) Central Government	647,349	747,550	810,523	991,900
b) Local Governments	177,800	360,937	312,001	448,809
c) % Share of Local to Central	27.5%	48.3%	38.5%	45.2%
5. <u>Debt Service</u>				
a) Central Government (US\$ million)	142.2	155.9	165.9	
b) Local Governments	0	0	0	0
c) % Share of Local to Central	0.0%	0.0%	0.0%	
6. <u>National Borrowing</u>				
a) Central Government (US\$ million)	109.1	75.0	n.a	n.a
b) Local Governments	0	0	0	0
c) % Share of Local to Central	0.0%	0.0%	n.a	n.a

Sources : Ministry of Finance, Planning and Economic Development.

Ministry of Local Government, Decentralisation Department.

Bank of Uganda, Research Department.

Table 4.2.1-(a) : Bushenyi District Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) District Total Expenditure.	5,617	7,387	9,035	12,402
d) % Share of District to Central Government	0.8%	0.9%	0.8%	0.7%
e) % Share of District to All Local Govt	3.3%	2.2%	3.2%	3.4%
2. <u>Capital Expenditures</u>				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) District Capital Expenditure	n.a	n.a	n.a	891
d) % Share District to Central Govt. Capital Exp.	n.a	n.a	n.a	0.1%
e) % Share District to All Local Govt. Capital Exp.	n.a	n.a	n.a	4.0%
f) % Share District Capital Exp. to District Total Expenditure	n.a	n.a	n.a	7.2%
3. <u>Recurrent Expenditures</u>				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) District Recurrent Expenditure	5,617	7,387	9,035	11,511
d) % Share District to Central Govt. Recurrent Exp.	0.9%	1.0%	1.0%	1.2%
e) % Share District to All Local Govt. Recurrent Exp.	4.0%	2.4%	3.9%	3.3%
f) % Share District Recurrent Exp. to District Total Expenditure	100.0%	100.0%	100.0%	92.8%
4. <u>Revenues</u>				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) District Total Revenue	5,832	7,060	9,672	12,734
d) % Share of District to Central Government	0.9%	0.9%	1.2%	1.3%
e) % Share of District to All Local Government	3.3%	2.0%	3.1%	2.8%
5. <u>Debt Service</u>				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. <u>National Borrowing</u>				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) District Govt. Borrowing	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Bushenyi District Council

Table 4.2.1-(b) :Kampala City Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Total Expenditures				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) City Council Total Expenditure.	9,281	13,362	21,295	20,868
d) % Share of City Council to Central Government	1.3%	1.5%	2.0%	1.2%
e) % Share of City Council to All Local Govt	5.4%	4.0%	7.6%	5.6%
2. Capital Expenditures				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) City Council Capital Expenditure	1,143	n.a	n.a	n.a
d) % Share City Council to Central Govt. Capital Exp.	1.5%	0.0%	0.0%	0.0%
e) % Share City Council to All Local Govt. Capital Exp.	3.7%	0.0%	0.0%	0.0%
f) % Share City Council Capital Exp. to District Total Expenditure	12.3%	0.0%	0.0%	0.0%
3. Recurrent Expenditures				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) City Council Recurrent Expenditure	8,138	13,362	21,295	20,868
d) % Share City Council to Central Govt. Recurrent Exp.	1.3%	1.8%	2.3%	2.1%
e) % Share City Council to All Local Govt. Recurrent Exp.	5.8%	4.3%	9.1%	6.0%
f) % Share City Council Recurrent Exp. to District Total Expenditure	87.7%	100.0%	100.0%	100.0%
4. Revenues				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) City Council Total Revenue	16,146	22,458	19,325	27,052
d) % Share of City Council to Central Government	2.5%	3.0%	2.4%	2.7%
e) % Share of City Council to All Local Government	9.1%	6.2%	6.2%	6.0%
5. Debt Service				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) City Council Debt Service	0	0	0	0
c) % Share of City Council Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. National Borrowing				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) City Council Govt. Borrowing	0	0	0	0
c) % Share of City Council Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Kampala City Council

Table 4.2.1-(c) : Kotido District Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) District Total Expenditure.	n.a	3,850	2,085	5,373
d) % Share of District to Central Government	n.a	0.4%	0.2%	0.3%
e) % Share of District to All Local Govt	n.a	1.2%	0.7%	1.5%
2. <u>Capital Expenditures</u>				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) District Capital Expenditure	n.a	162	-	2,602
d) % Share District to Central Govt. Capital Exp.	n.a	0.1%	0.0%	0.3%
e) % Share District to All Local Govt. Capital Exp.	n.a	0.8%	0.0%	11.6%
f) % Share District Capital Exp. to District Total Expenditure	n.a	4.2%	0.0%	48.4%
3. <u>Recurrent Expenditures</u>				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) District Recurrent Expenditure	n.a	3,688	2,085	2,772
d) % Share District to Central Govt. Recurrent Exp.	n.a	0.5%	0.2%	0.3%
e) % Share District to All Local Govt. Recurrent Exp.	n.a	1.2%	0.9%	0.8%
f) % Share District Recurrent Exp. to District Total Expenditure	n.a	95.8%	100.0%	51.6%
4. <u>Revenues</u>				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) District Total Revenue	n.a	3,061	3,327	5,623
d) % Share of District to Central Government	n.a	0.4%	0.4%	0.6%
e) % Share of District to All Local Government	n.a	0.8%	1.1%	1.3%
5. <u>Debt Service</u>				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. <u>National Borrowing</u>				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) District Govt. Borrowing	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Kotido District Council

Table 4.2.1-(d) : Lira District Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) District Total Expenditure.	5,480	4,516	10,489	16,036
d) % Share of District to Central Government	0.8%	0.5%	1.0%	0.9%
e) % Share of District to All Local Govt	3.2%	1.4%	3.8%	4.3%
2. <u>Capital Expenditures</u>				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) District Capital Expenditure	-	-	292	1,084
d) % Share District to Central Govt. Capital Exp.	0.0%	0.0%	0.2%	0.1%
e) % Share District to All Local Govt. Capital Exp.	0.0%	0.0%	0.6%	4.8%
f) % Share District Capital Exp. to District Total Expenditure	0.0%	0.0%	2.8%	6.8%
3. <u>Recurrent Expenditures</u>				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) District Recurrent Expenditure	5,480	4,516	10,197	14,952
d) % Share District to Central Govt. Recurrent Exp.	0.9%	0.6%	1.1%	1.5%
e) % Share District to All Local Govt. Recurrent Exp.	3.9%	1.4%	4.4%	4.3%
f) % Share District Recurrent Exp. to District Total Expenditure	100.0%	100.0%	97.2%	93.2%
4. <u>Revenues</u>				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) District Total Revenue	5,049	6,458	8,507	7,597
d) % Share of District to Central Government	0.8%	0.9%	1.0%	0.8%
e) % Share of District to All Local Government	2.8%	1.8%	2.7%	1.7%
5. <u>Debt Service</u>				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. <u>National Borrowing</u>				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) District Govt. Borrowing	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Lira District Council

Table 4.2.1-(e) : Mukono District Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Total Expenditures				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) District Total Expenditure.	5,451	9,192	8,123	10,920
d) % Share of District to Central Government	0.8%	1.1%	0.8%	0.6%
e) % Share of District to All Local Govt	3.2%	2.8%	2.9%	3.0%
2. Capital Expenditures				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) District Capital Expenditure	1,065	977	1,200	3,501
d) % Share District to Central Govt. Capital Exp.	1.4%	0.8%	0.9%	0.4%
e) % Share District to All Local Govt. Capital Exp.	3.4%	5.1%	2.7%	15.6%
f) % Share District Capital Exp. to District Total Expenditure	19.5%	10.6%	14.8%	32.1%
3. Recurrent Expenditures				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) District Recurrent Expenditure	4,386	8,215	6,923	7,419
d) % Share District to Central Govt. Recurrent Exp.	0.7%	1.1%	0.7%	0.7%
e) % Share District to All Local Govt. Recurrent Exp.	3.1%	2.6%	3.0%	2.1%
f) % Share District Recurrent Exp. to District Total Expenditure	80.5%	89.4%	85.2%	67.9%
4. Revenues				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) District Total Revenue	7,074	12,335	11,353	19,527
d) % Share of District to Central Government	1.1%	1.7%	1.4%	2.0%
e) % Share of District to All Local Government	4.0%	3.4%	3.6%	4.4%
5. Debt Service				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. National Borrowing				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) District Govt. Borrowing	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Mukono District Council

Table 4.2.1-(f) : Rakai District Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) District Total Expenditure.	5,075	4,852	9,054	8,327
d) % Share of District to Central Government	0.7%	0.6%	0.8%	0.5%
e) % Share of District to All Local Govt	3.0%	1.5%	3.2%	2.3%
2. <u>Capital Expenditures</u>				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) District Capital Expenditure	1,657	435	5,032	600
d) % Share District to Central Govt. Capital Exp.	2.2%	0.4%	3.6%	0.1%
e) % Share District to All Local Govt. Capital Exp.	5.3%	2.3%	11.1%	2.7%
f) % Share District Capital Exp. to District Total Expenditure	32.7%	9.0%	55.6%	7.2%
3. <u>Recurrent Expenditures</u>				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) District Recurrent Expenditure	3,418	4,418	4,022	7,726
d) % Share District to Central Govt. Recurrent Exp.	0.5%	0.6%	0.4%	0.8%
e) % Share District to All Local Govt. Recurrent Exp.	2.4%	1.4%	1.7%	2.2%
f) % Share District Recurrent Exp. to District Total Expenditure	67.3%	91.1%	44.4%	92.8%
4. <u>Revenues</u>				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) District Total Revenue	4,737	4,347	5,426	7,865
d) % Share of District to Central Government	0.7%	0.6%	0.7%	0.8%
e) % Share of District to All Local Government	2.7%	1.2%	1.7%	1.8%
5. <u>Debt Service</u>				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. <u>National Borrowing</u>				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) District Govt. Borrowing	0	0	0	0
c) % Share of District Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Rakai District Council

Table 4.2.1-(g) : Lira Municipal Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Total Expenditures				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) Municipal Total Expenditure.	360	534	314	261
d) % Share of Municipal to Central Government	0.1%	0.1%	0.0%	0.0%
e) % Share of Municipal to All Local Govt	0.2%	0.2%	0.1%	0.1%
2. Capital Expenditures				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) Municipal Capital Expenditure	32	11	23	5
d) % Share Municipal to Central Govt. Capital Exp.	0.0%	0.0%	0.0%	0.0%
e) % Share Municipal to All Local Govt. Capital Exp.	0.1%	0.1%	0.1%	0.0%
f) % Share Municipal Capital Exp. to District Total Expenditure	8.9%	2.1%	7.3%	1.9%
3. Recurrent Expenditures				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) Municipal Recurrent Expenditure	328	523	291	256
d) % Share Municipal to Central Govt. Recurrent Exp.	0.1%	0.1%	0.0%	0.0%
e) % Share Municipal to All Local Govt. Recurrent Exp.	0.2%	0.2%	0.1%	0.1%
f) % Share Municipal Recurrent Exp. to District Total Expendit	91.1%	97.9%	92.7%	98.1%
4. Revenues				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) Municipal Total Revenue	410	574	702	869
d) % Share of Municipal to Central Government	0.1%	0.1%	0.1%	0.1%
e) % Share of Municipal to All Local Government	0.2%	0.2%	0.2%	0.2%
5. Debt Service				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of Municipal Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. National Borrowing				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) Municipal Govt. Borrowing	0	0	0	0
c) % Share of Municipal Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Lira Municipal Council

Table 4.2.1-(h) : Mbale Municipal Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Total Expenditures				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) Municipal Total Expenditure.	863	911	538	2,352
d) % Share of Municipal to Central Government	0.1%	0.1%	0.0%	0.1%
e) % Share of Municipal to All Local Govt	0.5%	0.3%	0.2%	0.6%
2. Capital Expenditures				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) Municipal Capital Expenditure	55	319	106	1,727
d) % Share Municipal to Central Govt. Capital Exp.	0.1%	0.3%	0.1%	0.2%
e) % Share Municipal to All Local Govt. Capital Exp.	0.2%	1.7%	0.2%	7.7%
f) % Share Municipal Capital Exp. to District Total Expenditure	6.4%	35.0%	19.7%	73.4%
3. Recurrent Expenditures				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) Municipal Recurrent Expenditure	807	593	432	625
d) % Share Municipal to Central Govt. Recurrent Exp.	0.1%	0.1%	0.0%	0.1%
e) % Share Municipal to All Local Govt. Recurrent Exp.	0.6%	0.2%	0.2%	0.2%
f) % Share Municipal Recurrent Exp. to District Total Expendit	93.5%	65.1%	80.3%	26.6%
4. Revenues				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) Municipal Total Revenue	962	1,115	639	993
d) % Share of Municipal to Central Government	0.1%	0.1%	0.1%	0.1%
e) % Share of Municipal to All Local Government	0.5%	0.3%	0.2%	0.2%
5. Debt Service				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) District Debt Service	0	0	0	0
c) % Share of Municipal Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. National Borrowing				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) Municipal Govt. Borrowing	0	0	0	0
c) % Share of Municipal Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Mbale Municipal Council

Table 4.2.1-(i) : Mukono Town Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. Total Expenditures				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) Town Council Total Expenditure.	279	303	296	596
d) % Share of Town Council to Central Government	0.0%	0.0%	0.0%	0.0%
e) % Share of Town Council to All Local Govt	0.2%	0.1%	0.1%	0.2%
2. Capital Expenditures				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) Town Council Capital Expenditure	46	61	57	175
d) % Share Town Council to Central Govt. Capital Exp.	0.1%	0.1%	0.0%	0.0%
e) % Share Town Council to All Local Govt. Capital Exp.	0.1%	0.3%	0.1%	0.8%
f) % Share Town Council Capital Exp. to District Total Expend	16.5%	20.1%	19.3%	29.4%
3. Recurrent Expenditures				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) Town Council Recurrent Expenditure	233	241	239	421
d) % Share Town Council to Central Govt. Recurrent Exp.	0.0%	0.0%	0.0%	0.0%
e) % Share Town Council to All Local Govt. Recurrent Exp.	0.2%	0.1%	0.1%	0.1%
f) % Share Town Council Recurrent Exp. to District Total Expe	83.5%	79.5%	80.7%	70.6%
4. Revenues				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) Town Council Total Revenue	234	365	267	421
d) % Share of Town Council to Central Government	0.0%	0.0%	0.0%	0.0%
e) % Share of Town Council to All Local Government	0.1%	0.1%	0.1%	0.1%
5. Debt Service				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) Town Council Debt Service	0	0	0	0
c) % Share of Town Council Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. National Borrowing				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) Town Council Govt. Borrowing	0	0	0	0
c) % Share of Town Council Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Mukono Town Council

Table 4.2.1-(j) : Nama Sub County Council. Expenditures, Revenues and Debt (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
1. <u>Total Expenditures</u>				
a) Central Government Total Exp.	697,866	868,001	1,077,229	1,807,500
b) All Local Govt. Total Exp.	172,023	331,932	279,325	369,954
c) Sub County Total Expenditure.	n.a	n.a	64	143
d) % Share of Sub County to Central Government	0.0%	0.0%	0.0%	0.0%
e) % Share of Sub County to All Local Govt	0.0%	0.0%	0.0%	0.0%
2. <u>Capital Expenditures</u>				
a) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
b) All Local Government Capital Exp.	31,026	19,167	45,177	22,469
c) Sub County Capital Expenditure	n.a	n.a	5	36
d) % Share Sub County to Central Govt. Capital Exp.	0.0%	0.0%	0.0%	0.0%
e) % Share Sib County to All Local Govt. Capital Exp.	0.0%	0.0%	0.0%	0.2%
f) % Share Sub County Capital Exp. to District Total Expenditu	0.0%	0.0%	7.5%	25.2%
3. <u>Recurrent Expenditures</u>				
a) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
b) All Local Government Recurrent Exp.	140,997	312,765	234,148	347,485
c) Sub County Recurrent Expenditure	n.a	n.a	63	107
d) % Share Sub County to Central Govt. Recurrent Exp.	0.0%	0.0%	0.0%	0.0%
e) % Share Sub County to All Local Govt. Recurrent Exp.	0.0%	0.0%	0.0%	0.0%
f) % Share Sub County Recurrent Exp. to District Total Expend	0.0%	0.0%	97.1%	74.8%
4. <u>Revenues</u>				
a) Central Government Total Revenue	647,349	747,550	810,523	991,900
b) All Local Govt. Total Revenue	177,800	360,937	312,001	448,809
c) Sub County Total Revenue	n.a	n.a	64	143
d) % Share of Sub County to Central Government	0.0%	0.0%	0.0%	0.0%
e) % Share of Sub County to All Local Government	0.0%	0.0%	0.0%	0.0%
5. <u>Debt Service</u>				
a) Central Government Debt Service	142.2	155.9	165.9	n.a
b) Sub County Debt Service	0	0	0	0
c) % Share of Sub County Govt. to Central Govt.	0.0%	0.0%	0.0%	n.a
6. <u>National Borrowing</u>				
a) Central Government Borrowing	109.1	75	n.a	n.a
b) Sub County Govt. Borrowing	0	0	0	0
c) % Share of Sub County Govt. to Central Govt.	0.0%	0.0%	n.a	n.a

Source : Nama Sub County Council

Table 4.2.2.A : Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Local Governments Total Expenditure	172,023	331,932	279,325	369,954
b) Local Governments Recurrent Expenditure	140,997	312,765	234,148	347,485
c) % Share of Recurrent to Total	82.0%	94.2%	83.8%	93.9%
d) Central Government Recurrent Expenditure	622,793	748,199	937,913	995,630
e) % Share of Local Recurrent to Central Recurrent Expenditures	22.6%	41.8%	25.0%	34.9%

Sources : Ministry of Finance, Planning and Economic Development;
Ministry of Local Government, Decentralisation Department.

Table 4.2.2.A-(a) : Bushenyi District Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,617	7,387	9,035	12,402
b) District Recurrent Expenditure	5,617	7,387	9,035	11,511
c) % Share of Recurrent to Total	100.0%	100.0%	100.0%	92.8%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of District Recurrent to Local Govt. Total Recurrent Ex	4.0%	2.4%	3.9%	3.3%

Source : Bushenyi District Council

Table 4.2.2.A-(b) : Kampala City Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) City Council Total Expenditure	9,281	13,362	21,295	20,868
b) City Council Recurrent Expenditure	8,138	13,362	21,295	20,868
c) % Share of Recurrent to Total	87.7%	100.0%	100.0%	100.0%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of City Council Recurrent to Local Govt. Total Recurre	5.8%	4.3%	9.1%	6.0%

Source : Kampala City Council

Table 4.2.2.A-(c) : Kotido District Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	n.a	3,850	2,085	5,373
b) District Recurrent Expenditure	n.a	3,688	2,085	2,772
c) % Share of Recurrent to Total	n.a	95.8%	100.0%	51.6%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of District Recurrent to Local Govt. Total Recurrent Ex	n.a	1.2%	0.9%	0.8%

Source : Kotido District Council

Table 4.2.2.A-(d) : Lira District Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,480	4,516	10,489	16,036
b) District Recurrent Expenditure	5,480	4,516	10,197	14,952
c) % Share of Recurrent to Total	100.0%	100.0%	97.2%	93.2%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of District Recurrent to Local Govt. Total Recurrent Ex	3.9%	1.4%	4.4%	4.3%

Source : Lira District Council

Table 4.2.2.A-(e) : Mukono District Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,451	9,192	8,123	10,920
b) District Recurrent Expenditure	4,386	8,215	6,923	7,419
c) % Share of Recurrent to Total	80.5%	89.4%	85.2%	67.9%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of District Recurrent to Local Govt. Total Recurrent Ex	3.1%	2.6%	3.0%	2.1%

Source : Mukono District Council

Table 4.2.2.A-(f) : Rakai District Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,075	4,852	9,054	8,327
b) District Recurrent Expenditure	3,418	4,418	4,022	7,726
c) % Share of Recurrent to Total	67.4%	91.0%	44.4%	92.8%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of District Recurrent to Local Govt. Total Recurrent Ex	2.4%	1.4%	1.7%	2.2%

Source : Rakai District Council

Table 4.2.2.A-(g) : Lira Municipal Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Municipal Total Expenditure	360	534	314	261
b) Municipal Recurrent Expenditure	328	523	291	256
c) % Share of Recurrent to Total	91.1%	97.9%	92.7%	98.1%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of Municipal Recurrent to Local Govt. Total Recurrent	0.2%	0.2%	0.1%	0.1%

Source : Lira Municipal Council

Table 4.2.2.A-(h) : Mbale Municipal Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Municipal Total Expenditure	863	911	538	2,352
b) Municipal Recurrent Expenditure	807	593	432	625
c) % Share of Recurrent to Total	93.6%	65.0%	80.3%	26.6%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of Municipal Recurrent to Local Govt. Total Recurrent	0.6%	0.2%	0.2%	0.2%

Source : Mbale Municipal Council

Table 4.2.2.A-(i) : Mukono Town Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Town Council Total Expenditure	279	303	296	596
b) Town Council Recurrent Expenditure	233	241	239	421
c) % Share of Recurrent to Total	83.6%	79.7%	80.7%	70.6%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of Town Council Recurrent to Local Govt. Total Recur	0.2%	0.1%	0.1%	0.1%

Source : Mukono Town Council

Table 4.2.2.A-(j) : Nama Sub County Council. Aggregate Recurrent Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Sub County Total Expenditure	n.a	n.a	64	143
b) Sub County Recurrent Expenditure	n.a	n.a	63	107
c) % Share of Recurrent to Total	0.0%	0.0%	97.1%	74.8%
d) Local Governments Total Recurrent Expenditure	140,997	312,765	234,148	347,485
e) % Share of Sub County Recurrent to Local Govt. Total Recurre	0.0%	0.0%	0.0%	0.0%

Source : Nama Sub County Council

Table 4.2.2.B : Local Governments' Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	19,126	13.6%	127,022	40.6%	49,392	21.1%	65,337	18.8%
Education Services	89,448	63.4%	140,967	45.1%	140,237	59.9%	147,450	42.4%
Of which - Primary	72,826	51.7%	105,693	33.8%	107,415	45.9%	117,832	33.9%
- Secondary	16,622	11.8%	35,274	11.3%	32,822	14.0%	29,618	8.5%
Health Services	23,235	16.5%	27,836	8.9%	30,899	13.2%	37,917	10.9%
Social Security	-	0.0%	132	0.0%	268	0.1%	-	0.0%
Housing	-	0.0%	25	0.0%	50	0.0%	-	0.0%
Community Services	1,003	0.7%	761	0.2%	417	0.2%	3,346	1.0%
Of which - Water	1,003	0.7%	761	0.2%	417	0.2%	3,346	1.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	7,272	5.2%	14,747	4.7%	11,924	5.1%	20,202	5.8%
Of which - Transport	148	0.1%		0.0%		0.0%		0.0%
- Roads	4,749	3.4%	13,090	4.2%	8,550	3.7%	13,188	3.8%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	2,375	1.7%	1,656	0.5%	3,374	1.4%	7,014	2.0%
Others	913	0.6%	1,275	0.4%	961	0.4%	73,234	21.1%
Total	140,997	100.0%	312,765	100.0%	234,148	100.0%	347,486	100.0%
Of which wages/salaries	83,555	59.3%	86,750	27.7%	138,283	59.1%	169,990	48.9%

Sources : Ministry of Finance, Planning and Economic Development;
Ministry of Local Government, Decentralisation Department.

Table 4.2.2.B-(a) : Bushenyi District Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	1,964	35.0%	2,427	32.9%	1,500	16.6%	2,430	21.1%
Education Services	2,771	49.3%	3,835	51.9%	5,632	62.3%	7,346	63.8%
Of which - Primary	2,096	37.3%	2,869	38.8%	3,810	42.2%	5,359	46.6%
- Secondary	675	12.0%	966	13.1%	1,822	20.2%	1,987	17.3%
Health Services	465	8.3%	476	6.4%	658	7.3%	1,340	11.6%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	-	0.0%	-	0.0%	13	0.1%
Community Services	21	0.4%	68	0.9%	70	0.8%	19	0.2%
Of which - Water	21	0.4%	68	0.9%	70	0.8%	19	0.2%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	395	7.0%	582	7.9%	1,174	13.0%	244	2.1%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	336	6.0%	470	6.4%	1,017	11.3%	85	0.7%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	59	1.1%	111	1.5%	157	1.7%	159	1.4%
Others	-	0.0%	-	0.0%	-	0.0%	118	1.0%
Total	5,616	100.0%	7,388	100.0%	9,034	100.0%	11,510	100.0%
Of which wages/salaries	2,966	52.8%	3,879	52.5%	5,175	57.3%	7,785	67.6%

Source : Bushenyi District Council

Table 4.2.2.B-(b) : Kampala City Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	7,219	88.7%	9,638	72.1%	10,875	51.1%	6,113	29.3%
Education Services	310	3.8%	379	2.8%	6,237	29.3%	6,464	31.0%
Of which - Primary	310	3.8%	379	2.8%	6,237	29.3%	6,464	31.0%
- Secondary		0.0%		0.0%		0.0%		0.0%
Health Services	609	7.5%	776	5.8%	414	1.9%	1,680	8.1%
Social Security	-	0.0%	-	0.0%	52	0.2%	19	0.1%
Housing	-	0.0%	-	0.0%	-	0.0%	16	0.1%
Community Services	-	0.0%	-	0.0%	-	0.0%	1,810	8.7%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	321	1.5%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	1,489	7.1%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	-	0.0%	2,568	19.2%	3,717	17.5%	4,765	22.8%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads		0.0%	2,568	19.2%	3,717	17.5%	4,765	22.8%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	8,138	100.0%	13,362	100.0%	21,295	100.0%	20,868	100.0%
Of which wages/salaries	3,086	37.9%	6,049	45.3%	6,948	32.6%	n.a	n.a

Source : Kampala City Council

Table 4.2.2.B-(c) : Kotido District Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	47	10.2%	395	10.7%	753	36.1%	1,112	40.2%
Education Services	n.a	n.a	838	22.7%	733	35.2%	868	31.3%
Of which - Primary	n.a	n.a	647	17.5%	628	30.1%	778	28.1%
- Secondary	98	21.3%	191	5.2%	105	5.0%	90	3.3%
Health Services	342	74.2%	2,358	63.9%	474	22.7%	616	22.2%
Social Security		0.0%		0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	-	0.0%	-	0.0%	13	0.5%
Community Services	-	0.0%	-	0.0%	15	0.7%	17	0.6%
Of which - Water		0.0%		0.0%	15	0.7%	17	0.6%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	72	15.6%	97	2.6%	110	5.3%	143	5.2%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads		0.0%	66	1.8%	87	4.2%	46	1.7%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	72	15.6%	31	0.8%	23	1.1%	97	3.5%
Others	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	461	100.0%	3,688	100.0%	2,085	100.0%	2,769	100.0%
Of which wages/salaries	n.a	0.0%	n.a	0.0%	1,458	69.9%	1,390	50.2%

Source : Kotido District Council

Table 4.2.2.B-(d) : Lira District Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	462	8.4%	460	10.2%	2,897	28.4%	2,468	16.5%
Education Services	4,321	78.9%	3,412	75.6%	5,793	56.8%	7,197	48.1%
Of which - Primary	3,063	55.9%	2,461	54.5%	4,469	43.8%	4,525	30.3%
- Secondary	1,258	23.0%	951	21.1%	1,324	13.0%	2,672	17.9%
Health Services	593	10.8%	499	11.0%	1,381	13.5%	2,869	19.2%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Community Services	-	0.0%	-	0.0%	1	0.0%	40	0.3%
Of which - Water		0.0%		0.0%	1	0.0%	40	0.3%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	99	1.8%	138	3.1%	123	1.2%	2,152	14.4%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	93	1.7%	138	3.1%	112	1.1%	853	5.7%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	6	0.1%		0.0%	11	0.1%	1,299	8.7%
Others	5	0.1%	7	0.2%	2	0.0%	226	1.5%
Total	5,480	100.0%	4,516	100.0%	10,197	100.0%	14,952	100.0%
Of which wages/salaries	n.a	0.0%	946	20.9%	5,062	49.6%	6,465	43.2%

Source : Lira District Council

Table 4.2.2.B-(e) : Mukono District Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	1,135	25.9%	1,966	23.9%	1,824	26.3%	1,228	16.6%
Education Services	2,673	60.9%	5,907	71.9%	4,847	70.0%	5,939	80.1%
Of which - Primary	1,987	45.3%	4,231	51.5%	3,695	53.4%	4,491	60.5%
- Secondary	686	15.6%	1,676	20.4%	1,152	16.6%	1,448	19.5%
Health Services	578	13.2%	301	3.7%	252	3.6%	252	3.4%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Community Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	-	0.0%	41	0.5%	-	0.0%	-	0.0%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads		0.0%	41	0.5%		0.0%		0.0%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	4,386	100.0%	8,215	100.0%	6,923	100.0%	7,419	100.0%
Of which wages/salaries	2,865	65.3%	4,031	49.1%	4,581	66.2%	6,395	86.2%

Source : Mukono District Council

Table 4.2.2.B-(f) : Rakai District Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	586	17.1%	176	4.0%	653	16.2%	1,318	17.1%
Education Services	1,376	40.3%	2,915	66.0%	2,605	64.8%	4,045	52.4%
Of which - Primary	1,105	32.3%	2,309	52.3%	2,018	50.2%	3,158	40.9%
- Secondary	271	7.9%	606	13.7%	587	14.6%	887	11.5%
Health Services	408	11.9%	606	13.7%	333	8.3%	1,427	18.5%
Social Security	-	0.0%	118	2.7%	-	0.0%	73	0.9%
Housing	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Community Services	47	1.4%	-	0.0%	-	0.0%	88	1.1%
Of which - Water	47	1.4%	-	0.0%	-	0.0%	88	1.1%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	346	10.1%	601	13.6%	394	9.8%	703	9.1%
Of which - Transport	107	3.1%	-	0.0%	107	2.7%	157	2.0%
- Roads	44	1.3%	418	9.5%	52	1.3%	169	2.2%
- Energy	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Agriculture	195	5.7%	183	4.1%	235	5.9%	377	4.9%
Others	655	19.2%	-	0.0%	36	0.9%	73	0.9%
Total	3,418	100.0%	4,416	100.0%	4,022	100.0%	7,726	100.0%
Of which wages/salaries	1,755	51.3%	2,335	52.9%	2,315	57.5%	4,314	55.8%

Source : Rakai District Council

Table 4.2.2.B-(g) : Lira Municipal Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	204	62.2%	408	78.0%	193	66.4%	176	69.0%
Education Services	19	5.9%	12	2.3%	9	3.2%	20	7.9%
Of which - Primary	19	5.9%	12	2.3%	9	3.2%	20	7.9%
- Secondary	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Health Services	17	5.3%	6	1.1%	15	5.3%	22	8.5%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Community Services	-	0.0%	0	0.0%	1	0.4%	4	1.5%
Of which - Water		0.0%		0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	0	0.0%	1	0.4%	4	1.5%
- Electricity	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Solid Waste	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	87	26.6%	97	18.5%	58	19.9%	33	13.0%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	87	26.6%	97	18.5%	58	19.9%	33	13.0%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	-	0.0%		0.0%	-	0.0%	-	0.0%
Others	-	0.0%	-	0.0%	14	4.9%	-	0.0%
Total	328	100.0%	523	100.0%	291	100.0%	256	100.0%
Of which wages/salaries	n.a	0.0%	180	34.5%	197	67.5%	200	78.3%

Source : Lira Municipal Council

Table 4.2.2.B-(h) : Mbale Municipal Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	532	65.7%	431	72.7%	356	82.2%	479	76.7%
Education Services	11	1.4%	30	5.1%	7	1.6%	25	3.9%
Of which - Primary	11	1.4%	30	5.1%	7	1.6%	25	3.9%
- Secondary		0.0%		0.0%		0.0%		0.0%
Health Services		0.0%	79	13.3%	30	7.0%	47	7.5%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	-	0.0%	1	0.1%	7	1.7%	8	1.2%
Community Services	97	12.0%	13	2.2%	6	1.4%	26	4.2%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	45	5.6%	-	0.0%	-	0.0%	-	0.0%
- Electricity	40	4.9%	13	2.2%	6	1.4%	26	4.2%
- Solid Waste	12	1.5%	-	0.0%	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	170	21.0%	33	5.6%	20	4.6%	23	3.7%
Of which - Transport	170	21.0%	11	1.8%	15	3.6%	18	2.9%
- Roads		0.0%	23	3.8%	5	1.1%	5	0.9%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%	-	0.0%		0.0%		0.0%
Others	-	0.0%	5	0.9%	6	1.4%	17	2.7%
Total	810	100.0%	593	100.0%	432	100.0%	625	100.0%
Of which wages/salaries	n.a	0.0%	256	43.2%	190	43.8%	232	37.1%

Source : Mbale Municipal Council

Table 4.2.2.B-(i) : Mukono Town Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	174	74.6%	167	69.3%	176	73.9%	182	43.3%
Education Services	1	0.4%	10	4.2%	2	0.9%	14	3.3%
Of which - Primary	1	0.4%	10	4.0%	0	0.2%	5	1.2%
- Secondary	-	0.0%	0	0.2%	2	0.7%	9	2.1%
Health Services	3	1.4%	6	2.4%	7	3.1%	164	38.9%
Social Security	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Housing	18	7.6%	0	0.1%	0	0.1%	-	0.0%
Community Services	20	8.6%	27	11.2%	26	11.0%	-	0.0%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	5	2.3%	5	1.9%	5	2.2%	-	0.0%
- Electricity	6	2.5%	4	1.6%	6	2.4%	-	0.0%
- Solid Waste	9	3.8%	19	7.7%	15	6.4%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Economic Services	17	7.4%	31	12.9%	26	11.0%	61	14.5%
Of which - Transport	8	3.6%	1	0.2%	3	1.1%	10	2.3%
- Roads	9	3.9%	31	12.7%	24	9.9%	52	12.2%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	234	100.0%	241	100.0%	239	100.0%	421	100.0%
Of which wages/salaries	29	12.4%	70	29.1%	66	27.8%	73	17.3%

Source : Mukono Town Council

Table 4.2.2.B-(j) : Nama Sub County Council. Recurrent Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	n.a	n.a	n.a	n.a	27.55	44.1%	58.91	55.1%
Education Services	n.a	n.a	n.a	n.a	1.20	1.9%	1.41	1.3%
Of which - Primary	n.a	n.a	n.a	n.a	0.90	1.4%	0.86	0.8%
- Secondary	n.a	n.a	n.a	n.a	0.30	0.5%	0.55	0.5%
Health Services	n.a	n.a	n.a	n.a	0.27	0.4%	1.60	1.5%
Social Security	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Housing	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Community Services	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Of which - Water	n.a	n.a	n.a	n.a		0.0%		0.0%
- Sewerage	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Sanitation	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Electricity	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Solid Waste	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Recreational, Cultural, Religious Affairs, etc	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Economic Services	n.a	n.a	n.a	n.a	0.17	0.3%	2.30	2.2%
Of which - Transport	n.a	n.a	n.a	n.a		0.0%	0.40	0.4%
- Roads	n.a	n.a	n.a	n.a		0.0%		0.0%
- Energy	n.a	n.a	n.a	n.a		0.0%		0.0%
- Agriculture	n.a	n.a	n.a	n.a	0.17	0.3%	1.90	1.8%
Others	n.a	n.a	n.a	n.a	33.34	53.3%	42.71	39.9%
Total	n.a	n.a	n.a	n.a	62.53	100.0%	106.93	100.0%
Of which wages/salaries	n.a	n.a	n.a	n.a	14.41	23.0%	24.86	23.2%

Source : Nama Sub County Council

Table 4.2.3.A : Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Local Governments Total Expenditure	172,023	331,932	279,325	369,954
b) Local Governments Capital Expenditure	31,026	19,167	45,177	22,469
c) % Share of Capital to Total Expenditure	18.0%	5.8%	16.2%	6.1%
d) Central Government Capital Expenditure	75,073	119,802	139,316	811,870
e) % Share of Local to Central (Capital Expenditures)	41.3%	16.0%	32.4%	2.8%

Sources : Ministry of Finance, Planning and Economic Development;
Ministry of Local Government, Decentralisation Department.

Table 4.2.3.A-(a) : Bushenyi District Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,617	7,387	9,035	12,402
b) District Capital Expenditure	-	-	-	891
c) % Share of Capital to Total	0.0%	0.0%	0.0%	7.2%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of District Capital to Local Govt. Total Capital Expendi	0.0%	0.0%	0.0%	4.0%

Source : Bushenyi District Council

Table 4.2.3.A-(b) : Kampala City Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	9,281	13,362	21,295	20,868
b) District Capital Expenditure	1,143	n.a	n.a	n.a
c) % Share of Capital to Total	12.3%	0.0%	0.0%	0.0%
d) Local Governments Total Capital Expenditure	31,026	19,167	19,167	19,167
e) % Share of District Capital to Local Govt. Total Capital Expendi	3.7%	0.0%	0.0%	0.0%

Source : Kampala City Council

Table 4.2.3.A-(c) : Kotido District Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	n.a	3,850	2,085	5,373
b) District Capital Expenditure	n.a	162	-	2,602
c) % Share of Capital to Total	n.a	4.2%	0.0%	48.4%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of District Capital to Local Govt. Total Capital Expendi	0.0%	0.8%	0.0%	11.6%

Source : Kotido District Council

Table 4.2.3.A-(d) : Lira District Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,480	4,516	10,489	16,036
b) District Capital Expenditure	-	-	292	1,084
c) % Share of Capital to Total	0.0%	0.0%	2.8%	6.8%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of District Capital to Local Govt. Total Capital Expendi	0.0%	0.0%	0.6%	4.8%

Source : Lira District Council

Table 4.2.3.A-(e) : Mukono District Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,451	9,192	8,123	10,920
b) District Capital Expenditure	1,065	977	1,200	3,501
c) % Share of Capital to Total	19.5%	10.6%	14.8%	32.1%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of District Capital to Local Govt. Total Capital Expendi	3.4%	5.1%	2.7%	15.6%

Source : Mukono District Council

Table 4.2.3.A-(f) : Rakai District Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) District Total Expenditure	5,075	4,852	9,054	8,327
b) District Capital Expenditure	1,657	435	5,032	600
c) % Share of Capital to Total	32.7%	9.0%	55.6%	7.2%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of District Capital to Local Govt. Total Capital Expendi	5.3%	2.3%	11.1%	2.7%

Source : Rakai District Council

Table 4.2.3.A-(g) : Lira Municipal Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Municipal Total Expenditure	360	534	314	261
b) Municipal Capital Expenditure	32	11	23	5
c) % Share of Capital to Total	9.0%	2.1%	7.3%	1.9%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of Municipal Capital to Local Govt. Total Capital Experi	0.1%	0.1%	0.1%	0.0%

Source : Lira Municipal Council

Table 4.2.3.A-(h) : Mbale Municipal Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Municipal Total Expenditure	863	911	538	2,352
b) Municipal Capital Expenditure	55	319	106	1,727
c) % Share of Capital to Total	6.4%	35.0%	19.7%	73.4%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of Municipal Capital to Local Govt. Total Capital Experi	0.2%	1.7%	0.2%	7.7%

Source : Mbale Municipal Council

Table 4.2.3.A-(i) : Mukono Town Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Town Council Total Expenditure	279	303	296	596
b) Town Council Capital Expenditure	46	61	57	175
c) % Share of Capital to Total	16.5%	20.1%	19.3%	29.4%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of Town Council Capital to Local Govt. Total Capital E	0.1%	0.3%	0.1%	0.8%

Source : Mukono Town Council

Table 4.2.3.A-(j) : Nama Sub County Council. Aggregate Capital Expenditures (Ush. Million)

	1995/96	1996/97	1997/98	1998/99
a) Sub County Total Expenditure	n.a	n.a	64	143
b) Sub County Capital Expenditure	n.a	n.a	2	36
c) % Share of Capital to Total	0.0%	0.0%	2.9%	25.2%
d) Local Governments Total Capital Expenditure	31,026	19,167	45,177	22,469
e) % Share of Sub County Capital to Local Govt. Total Capital Exp	0.0%	0.0%	0.0%	0.2%

Source : Nama Sub County Council

Table 4.2.3.B : Local Governments' Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	3,730	12.0%	16,237	84.7%	11,085	24.5%	505	2.2%
Education Services	4,699	15.1%	-	0.0%	1,389	3.1%	1,105	4.9%
Of which - Primary	906	2.9%		0.0%	16	0.0%	1,105	4.9%
- Secondary	3,793	12.2%		0.0%	1,373	3.0%	-	0.0%
Health Services	11,387	36.7%	2,189	11.4%	15,155	33.5%	1,441	6.4%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing	313	1.0%		0.0%		0.0%		0.0%
Community Services	263	0.8%	-	0.0%	-	0.0%	2,427	10.8%
Of which - Water	263	0.8%		0.0%		0.0%	2,427	10.8%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%		0.0%
- Electricity		0.0%		0.0%		0.0%		0.0%
- Solid Waste		0.0%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc	-	0.0%		0.0%		0.0%		0.0%
Economic Services	10,633	34.3%	741	3.9%	17,549	38.8%	16,991	75.6%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	10,633	34.3%	741	3.9%	17,076	37.8%	16,880	75.1%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%	473	1.0%	111	0.5%
Others	-	0.0%		0.0%		0.0%		0.0%
Total	31,025	100.0%	19,167	100.0%	45,178	100.0%	22,469	100.0%

Sources : Ministry of Finance, Planning and Economic Development;
Ministry of Local Government, Decentralisation Department.

Table 4.2.3.B-(a) : Bushenyi District Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share						
General Public Service/Administration	n.a	0.0%	n.a	0.0%	n.a	0.0%	249	95.8%
Education Services	n.a	0.0%	n.a	0.0%	n.a	0.0%	-	0.0%
Of which - Primary	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Secondary	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Health Services	n.a	0.0%	n.a	0.0%	n.a	0.0%	11	4.2%
Social Security	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Housing	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Community Services	n.a	0.0%	n.a	0.0%	n.a	0.0%	-	0.0%
Of which - Water	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Sewerage	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Sanitation	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Electricity	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Solid Waste	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Economic Services	n.a	0.0%	n.a	0.0%	n.a	0.0%	-	0.0%
Of which - Transport	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Roads	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Energy	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
- Agriculture	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Others	n.a	0.0%	n.a	0.0%	n.a	0.0%		0.0%
Total	n.a	0.0%	n.a	0.0%	n.a	0.0%	260	100.0%

Source : Bushenyi District Council

Table 4.2.3.B-(b) :Kampala City Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	97	8.5%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Education Services	93	8.1%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Of which - Primary	93	8.1%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Secondary		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Health Services	103	9.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Social Security		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Housing	32	2.8%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Community Services	-	0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Of which - Water		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Sewerage		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Sanitation		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Electricity		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Solid Waste		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Economic Services	818	71.6%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Of which - Transport		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Roads	818	71.6%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Energy		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
- Agriculture		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Others		0.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%
Total	1,143	100.0%	n.a	0.0%	n.a	0.0%	n.a	0.0%

Source : Kampala City Council

Table 4.2.3.B-(c) : Kotido District Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	n.a	n.a		0.0%	n.a	n.a	2,602	100.0%
Education Services	n.a	n.a	-	0.0%	n.a	n.a	-	0.0%
Of which - Primary	n.a	n.a		0.0%	n.a	n.a		0.0%
- Secondary	n.a	n.a		0.0%	n.a	n.a		0.0%
Health Services	n.a	n.a		0.0%	n.a	n.a		0.0%
Social Security	n.a	n.a		0.0%	n.a	n.a		0.0%
Housing	n.a	n.a		0.0%	n.a	n.a		0.0%
Community Services	n.a	n.a	-	0.0%	n.a	n.a	-	0.0%
Of which - Water	n.a	n.a		0.0%	n.a	n.a		0.0%
- Sewerage	n.a	n.a		0.0%	n.a	n.a		0.0%
- Sanitation	n.a	n.a		0.0%	n.a	n.a		0.0%
- Electricity	n.a	n.a		0.0%	n.a	n.a		0.0%
- Solid Waste	n.a	n.a		0.0%	n.a	n.a		0.0%
Recreational, Cultural, Religious Affairs, etc	n.a	n.a		0.0%	n.a	n.a		0.0%
Economic Services	n.a	n.a	162	100.0%	n.a	n.a	-	0.0%
Of which - Transport	n.a	n.a		0.0%	n.a	n.a		0.0%
- Roads	n.a	n.a	162	100.0%	n.a	n.a		0.0%
- Energy	n.a	n.a		0.0%	n.a	n.a		0.0%
- Agriculture	n.a	n.a		0.0%	n.a	n.a		0.0%
Others	n.a	n.a		0.0%	n.a	n.a		0.0%
Total	n.a	n.a	162	100.0%	n.a	n.a	2,602	100.0%

Source : Kotido District Council

Table 4.2.3.B-(d) : Lira District Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	n.a	n.a	n.a	n.a		0.0%		0.0%
Education Services	n.a	n.a	n.a	n.a	-	0.0%	12	1.1%
Of which - Primary	n.a	n.a	n.a	n.a		0.0%	12	1.1%
- Secondary	n.a	n.a	n.a	n.a		0.0%		0.0%
Health Services	n.a	n.a	n.a	n.a		0.0%		0.0%
Social Security	n.a	n.a	n.a	n.a		0.0%		0.0%
Housing	n.a	n.a	n.a	n.a		0.0%		0.0%
Community Services	n.a	n.a	n.a	n.a	32	11.0%	602	55.5%
Of which - Water	n.a	n.a	n.a	n.a	32	11.0%	602	55.5%
- Sewerage	n.a	n.a	n.a	n.a		0.0%		0.0%
- Sanitation	n.a	n.a	n.a	n.a		0.0%		0.0%
- Electricity	n.a	n.a	n.a	n.a		0.0%		0.0%
- Solid Waste	n.a	n.a	n.a	n.a		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc	n.a	n.a	n.a	n.a		0.0%		0.0%
Economic Services	n.a	n.a	n.a	n.a	260	89.0%	471	43.4%
Of which - Transport	n.a	n.a	n.a	n.a		0.0%		0.0%
- Roads	n.a	n.a	n.a	n.a	260	89.0%	471	43.4%
- Energy	n.a	n.a	n.a	n.a		0.0%		0.0%
- Agriculture	n.a	n.a	n.a	n.a		0.0%		0.0%
Others	n.a	n.a	n.a	n.a		0.0%		0.0%
Total	n.a	n.a	n.a	n.a	292	100.0%	1,084	100.0%

Source : Lira District Council

Table 4.2.3.B-(e) : Mukono District Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration		0.0%		0.0%		0.0%		0.0%
Education Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Of which - Primary		0.0%		0.0%		0.0%		0.0%
- Secondary		0.0%		0.0%		0.0%		0.0%
Health Services	1,065	100.0%	730	74.7%	961	80.0%	3,022	86.3%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing		0.0%		0.0%		0.0%		0.0%
Community Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%		0.0%
- Electricity		0.0%		0.0%		0.0%		0.0%
- Solid Waste		0.0%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%		0.0%		0.0%		0.0%
Economic Services	-	0.0%	247	25.3%	240	20.0%	479	13.7%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads		0.0%	247	25.3%	240	20.0%	342	9.8%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%	137	3.9%
Others		0.0%		0.0%		0.0%		0.0%
Total	1,065	100.0%	977	100.0%	1,200	100.0%	3,501	100.0%

Source : Mukono District Council

Table 4.2.3.B-(f) : Rakai District Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	551	33.3%	59	13.6%	493	9.8%	44	7.3%
Education Services	793	47.9%	102	23.5%	61	1.2%	85	14.1%
Of which - Primary	-	0.0%		0.0%		0.0%		0.0%
- Secondary	793	47.9%	102	23.5%	61	1.2%	85	14.1%
Health Services	6	0.4%		0.0%		0.0%	20	3.3%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing		0.0%		0.0%		0.0%		0.0%
Community Services	39	2.4%	-	0.0%	-	0.0%	-	0.0%
Of which - Water	39	2.4%		0.0%		0.0%		0.0%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%		0.0%
- Electricity		0.0%		0.0%		0.0%		0.0%
- Solid Waste		0.0%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%		0.0%		0.0%		0.0%
Economic Services	267	16.1%	274	63.0%	4,478	89.0%	452	75.4%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	197	11.9%	134	30.7%	4,464	88.7%	445	74.1%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture	70	4.2%	140	32.2%	15	0.3%	8	1.3%
Others		0.0%		0.0%		0.0%		0.0%
Total	1,657	100.0%	435	100.0%	5,032	100.0%	600	100.0%

Source : Rakai District Council

Table 4.2.3.B-(g) : Lira Municipal Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	12	36.4%	1	5.2%		0.0%	5	100.0%
Education Services	7	22.4%	-	0.0%	-	0.0%	-	0.0%
Of which - Primary	7	22.4%		0.0%		0.0%		0.0%
- Secondary		0.0%		0.0%		0.0%		0.0%
Health Services	1	1.6%		0.0%	10	43.9%		0.0%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing		0.0%		0.0%		0.0%		0.0%
Community Services	-	0.0%	2	17.4%	5	21.1%	-	0.0%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%		0.0%
- Electricity		0.0%	2	17.4%	5	21.1%		0.0%
- Solid Waste		0.0%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%		0.0%		0.0%		0.0%
Economic Services	1	1.7%	2	21.8%	8	35.1%	-	0.0%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	1	1.7%	2	21.8%	8	35.1%		0.0%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others	12	37.9%	6	55.6%		0.0%		0.0%
Total	33	100.0%	11	100.0%	23	100.0%	5	100.0%

Source : Lira Municipal Council

Table 4.2.3.B-(h) : Mbale Municipal Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	10	17.7%	-	0.0%	2	1.5%	789	45.7%
Education Services	1	1.8%	19	6.0%	-	0.0%	228	13.2%
Of which - Primary	1	1.8%	13	4.2%		0.0%	207	12.0%
- Secondary		0.0%	6	1.9%		0.0%	21	1.2%
Health Services	9	15.8%	12	3.8%		0.0%	50	2.9%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing		0.0%	37	11.5%		0.0%	130	7.5%
Community Services	-	0.0%	-	0.0%	1	0.6%	135	7.8%
Of which - Water		0.0%		0.0%		0.0%		0.0%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%	105	6.1%
- Electricity		0.0%		0.0%	1	0.6%	30	1.7%
- Solid Waste		0.0%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%		0.0%		0.0%		0.0%
Economic Services	36	64.6%	251	78.7%	104	97.9%	390	22.6%
Of which - Transport	18	33.0%		0.0%		0.0%	190	11.0%
- Roads	18	31.6%	251	78.7%	104	97.9%	200	11.6%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others		0.0%		0.0%		0.0%	5	0.3%
Total	55	100.0%	319	100.0%	106	100.0%	1,727	100.0%

Source : Mbale Municipal Council

Table 4.2.3.B-(i) : Mukono Town Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	15	32.5%		0.0%		0.0%		0.0%
Education Services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Of which - Primary		0.0%		0.0%		0.0%		0.0%
- Secondary		0.0%		0.0%		0.0%		0.0%
Health Services	0	0.4%		0.0%		0.0%		0.0%
Social Security		0.0%		0.0%		0.0%		0.0%
Housing	1	2.2%		0.0%		0.0%		0.0%
Community Services	25	54.1%	44	72.1%	22	37.8%	78	44.6%
Of which - Water	24	51.9%	44	72.1%	22	37.8%	78	44.6%
- Sewerage		0.0%		0.0%		0.0%		0.0%
- Sanitation		0.0%		0.0%		0.0%		0.0%
- Electricity		0.0%		0.0%		0.0%		0.0%
- Solid Waste	1	2.2%		0.0%		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc		0.0%		0.0%		0.0%		0.0%
Economic Services	5	10.8%	17	27.9%	36	62.2%	97	55.4%
Of which - Transport		0.0%		0.0%		0.0%		0.0%
- Roads	5	10.8%	17	27.9%	36	62.2%	97	55.4%
- Energy		0.0%		0.0%		0.0%		0.0%
- Agriculture		0.0%		0.0%		0.0%		0.0%
Others		0.0%		0.0%		0.0%		0.0%
Total	46	100.0%	61	100.0%	57	100.0%	175	100.0%

Source : Mukono Town Council

Table 4.2.3.B-(j) : Nama Sub County Council. Capital Expenditure by Functional Sector (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amonut	% Share	Amonut	% Share	Amonut	% Share	Amonut	% Share
General Public Service/Administration	n.a	n.a	n.a	n.a	0.50	27.0%	2.50	6.9%
Education Services	n.a	n.a	n.a	n.a	-	0.0%	2.95	8.2%
Of which - Primary	n.a	n.a	n.a	n.a		0.0%	2.95	8.2%
- Secondary	n.a	n.a	n.a	n.a		0.0%		0.0%
Health Services	n.a	n.a	n.a	n.a		0.0%		0.0%
Social Security	n.a	n.a	n.a	n.a		0.0%		0.0%
Housing	n.a	n.a	n.a	n.a		0.0%		0.0%
Community Services	n.a	n.a	n.a	n.a	-	0.0%	4	10.4%
Of which - Water	n.a	n.a	n.a	n.a		0.0%	4	10.4%
- Sewerage	n.a	n.a	n.a	n.a		0.0%		0.0%
- Sanitation	n.a	n.a	n.a	n.a		0.0%		0.0%
- Electricity	n.a	n.a	n.a	n.a		0.0%		0.0%
- Solid Waste	n.a	n.a	n.a	n.a		0.0%		0.0%
Recreational, Cultural, Religious Affairs, etc	n.a	n.a	n.a	n.a		0.0%		0.0%
Economic Services	n.a	n.a	n.a	n.a	1.35	73.0%	26.83	74.5%
Of which - Transport	n.a	n.a	n.a	n.a		0.0%	3.50	9.7%
- Roads	n.a	n.a	n.a	n.a	1.32	71.4%	23.33	64.8%
- Energy	n.a	n.a	n.a	n.a		0.0%		0.0%
- Agriculture	n.a	n.a	n.a	n.a	0.03	1.6%		0.0%
Others	n.a	n.a	n.a	n.a		0.0%		0.0%
Total	n.a	n.a	n.a	n.a	1.85	100.0%	36.01	100.0%

Source : Nama Sub County Council

Table 4.2.4 : Local Government Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	37,870	21.3%	79,942	22.1%	45,359	14.5%	42,945	9.6%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	37,870	21.3%	79,942	22.1%	45,359	14.5%	42,945	9.6%
b) User Charges	11,825	6.7%	13,071	3.6%	15,426	4.9%	23,973	5.3%
c) Other Miscellaneous Sources	3,510	2.0%	12,670	3.5%	11,141	3.6%	13,155	2.9%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	117,755	66.2%	235,352	65.2%	204,447	65.5%	292,261	65.1%
f) Donations	6,840	3.8%	19,902	5.5%	35,627	11.4%	76,475	17.0%
Total Revenue	177,800	100%	360,937	100%	312,000	100%	448,809	100%

Source : Ministry of Local Government, Decentralisation Secretariat.

Table 4.2.4-(a) : Bushenyi District Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	1,334	22.9%	741	10.5%	929	9.6%	1,150	9.0%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	1,334	22.9%	741	10.5%	929	9.6%	1,150	9.0%
b) User Charges	197	3.4%	105	1.5%	119	1.2%	169	1.3%
c) Other/Single Source	132	2.3%	674	9.5%	104	1.1%	334	2.6%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	3,973	68.1%	4,824	68.3%	6,965	72.0%	9,980	78.4%
f) Donations	196	3.4%	715	10.1%	1,555	16.1%	1,099	8.6%
Total Revenue	5,832	100%	7,059	100%	9,672	100%	12,732	100%

Source : Bushenyi District Council

Table 4.2.4-(b) : Kampala City Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	8,116	50.3%	9,231	41.1%	6,599	34.1%	8,445	31.2%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	8,116	50.3%	9,231	41.1%	6,599	34.1%	8,445	31.2%
b) User Charges	3,449	21.4%	2,579	11.5%	2,475	12.8%	5,732	21.2%
c) Other/Single Source	635	3.9%	2,501	11.1%	2,321	12.0%	4,752	17.6%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	3,946	24.4%	8,147	36.3%	7,930	41.0%	8,122	30.0%
f) Donations		0.0%		0.0%		0.0%		0.0%
Total Revenue	16,146	100%	22,458	100%	19,325	100%	27,051	100%

Source : Kampala City Council

Table 4.2.4-(c) : Kotido District Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	56	4.3%	103	3.4%	76	2.3%	80	1.4%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	56	4.3%	103	3.4%	76	2.3%	80	1.4%
b) User Charges		0.0%		0.0%	4	0.1%	12	0.2%
c) Other/Single Source	8	0.6%	17	0.6%	14	0.4%	45	0.8%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	1,232	95.1%	2,450	80.1%	2,121	63.8%	2,884	51.3%
f) Donations	n.a	0.0%	490	16.0%	1,111	33.4%	2,602	46.3%
Total Revenue	1,296	100%	3,061	100%	3,327	100%	5,623	100%

Source : Kotido District Council

Table 4.2.4-(d) : Lira District Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	234	4.6%	327	5.1%	287	3.4%	352	4.6%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	234	4.6%	327	5.1%	287	3.4%	352	4.6%
b) User Charges	33	0.7%	27	0.4%	25	0.3%	82	1.1%
c) Other/Single Source	7	0.1%	20	0.3%	172	2.0%	196	2.6%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	4,128	81.7%	4,978	77.1%	5,044	59.3%	6,967	91.7%
f) Donations	648	12.8%	1,106	17.1%	2,980	35.0%		0.0%
Total Revenue	5,049	100%	6,458	100%	8,507	100%	7,597	100%

Source : Lira District Council

Table 4.2.4-(e) : Mukono District Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	1,579	22.3%	2,125	17.2%	1,524	13.4%	2,158	11.1%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	1,579	22.3%	2,125	17.2%	1,524	13.4%	2,158	11.1%
b) User Charges	346	4.9%	414	3.4%	577	5.1%	878	4.5%
c) Other/Single Source	200	2.8%	109	0.9%	92	0.8%	491	2.5%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	4,369	61.8%	9,222	74.8%	7,962	70.1%	13,115	67.2%
f) Donations	580	8.2%	465	3.8%	1,197	10.5%	2,884	14.8%
Total Revenue	7,074	100%	12,335	100%	11,353	100%	19,527	100%

Source : Mukono District Council

Table 4.2.4-(f) : Rakai District Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	774	16.3%	1,170	26.9%	577	10.6%	574	7.3%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	774	16.3%	1,170	26.9%	577	10.6%	574	7.3%
b) User Charges	63	1.3%		0.0%		0.0%	39	0.5%
c) Other/Single Source	49	1.0%		0.0%		0.0%	392	5.0%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	2,138	45.1%	3,018	69.4%	4,024	74.2%	6,041	76.8%
f) Donations	1,713	36.2%	159	3.7%	825	15.2%	820	10.4%
Total Revenue	4,737	100%	4,347	100%	5,426	100%	7,865	100%

Source : Rakai District Council

Table 4.2.4-(g) : Lira Municipal Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	147	35.9%	245	42.8%	278	39.6%	269	30.9%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	147	35.9%	245	42.8%	278	39.6%	269	30.9%
b) User Charges	187	45.7%	231	40.3%	281	40.1%	363	41.7%
c) Other/Single Source	15	3.7%	23	4.0%	45	6.4%	118	13.6%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	58	14.1%	73	12.7%	91	13.0%	116	13.4%
f) Donations	2	0.6%	2	0.3%	6	0.9%	3	0.3%
Total Revenue	410	100%	574	100%	702	100%	869	100%

Source : Lira Municipal Council

Table 4.2.4-(h) : Mbale Municipal Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	361	37.5%	413	37.0%	153	23.9%	371	37.4%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	361	37.5%	413	37.0%	153	23.9%	371	37.4%
b) User Charges	178	18.5%	435	39.0%	296	46.3%	286	28.8%
c) Other/Single Source	358	37.2%	161	14.4%	94	14.8%	209	21.1%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	65	6.8%	103	9.3%	92	14.5%	122	12.3%
f) Donations		0.0%	3	0.3%	4	0.6%	5	0.5%
Total Revenue	962	100%	1,115	100%	639	100%	993	100%

Source : Mbale Municipal Council

Table 4.2.4-(i) : Mukono Town Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	120	51.2%	168	46.1%	145	54.3%	179	42.6%
Of which - Shared	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Local	120	51.2%	168	46.1%	145	54.3%	179	42.6%
b) User Charges	85	36.2%	81	22.2%	72	27.0%	97	22.9%
c) Other/Single Source	6	2.5%	72	19.6%	7	2.8%	46	10.8%
d) Loans		0.0%		0.0%		0.0%		0.0%
e) Transfers from Central	24	10.1%	45	12.2%	42	15.9%	100	23.6%
f) Donations		0.0%		0.0%		0.0%		0.0%
Total Revenue	234	100%	365	100%	267	100%	421	100%

Source : Mukono Town Council

Table 4.2.4-(j) : Nama Sub County Council. Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	n.a	n.a	n.a	n.a	48	74.3%	90	63.2%
Of which - Shared	-		-		-	0.0%	-	0.0%
- Local	n.a	n.a	n.a	n.a	48	74.3%	90	63.2%
b) User Charges	n.a	n.a	n.a	n.a	16	25.6%	20	14.2%
c) Other/Single Source	n.a	n.a	n.a	n.a	0	0.0%	32	22.7%
d) Loans	n.a	n.a	n.a	n.a		0.0%		0.0%
e) Transfers from Central	n.a	n.a	n.a	n.a		0.0%		0.0%
f) Donations	n.a	n.a	n.a	n.a		0.0%		0.0%
Total Revenue	n.a	n.a	n.a	n.a	64	100%	143	100%

Source : Nama Sub County Council

Table 4.2.4.1 : Local Government Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	30,865	81.5%	72,694	90.9%	37,473	82.6%	33,440	77.9%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	7,005	18.5%	7,248	9.1%	7,886	17.4%	9,505	22.1%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	37,870		79,942		45,359		42,945	
% Share in Total Revenue		21.3%		22.1%		14.5%		9.6%

Source : Ministry of Local Government, Decentralisation Secretariat.

Table 4.2.4.1-(a) : Bushenyi District Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	1,332	99.9%	739	99.7%	579	62.3%	931	81.0%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	2	0.1%	2	0.3%	350	37.7%	219	19.0%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	1,334		741		929		1,150	
% Share in Total Revenue		22.9%		10.5%		9.6%		9.0%

Source : Bushenyi District Council

Table 4.2.4.1-(b) : Kampala City Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	3,807	46.9%	4,354	47.2%	3,658	55.4%	4,700	55.7%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	4,309	53.1%	4,877	52.8%	2,941	44.6%	3,745	44.3%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	8,116		9,231		6,599		8,445	
% Share in Total Revenue		50.3%		41.1%		34.1%		31.2%

Source : Kampala City Council

Table 4.2.4.1-(c) : Kotido District Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	56	100.0%	103	98.1%	74	97.4%	73	91.3%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	-	0.0%	2	1.9%	2	2.6%	7	8.8%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	56		105		76		80	
% Share in Total Revenue		4.3%		3.4%		2.3%		1.4%

Source : Kotido District Council

Table 4.2.4.1-(d) : Lira District Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	234	100.0%	327	100.0%	287	100.0%	352	100.0%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	234		327		287		352	
% Share in Total Revenue		100.0%		100.0%		100.1%		100.0%

Source : Lira District Council

Table 4.2.4.1-(e) : Mukono District Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	1,579	100.0%	2,125	100.0%	1,524	100.0%	2,148	99.5%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	-	0.0%	-	0.0%	-	0.0%	10	0.5%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	1,579		2,125		1,524		2,158	
% Share in Total Revenue		22.3%		17.2%		13.4%		11.1%

Source : Mukono District Council

Table 4.2.4.1-(f) : Rakai District Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	774	100.0%	1,170	100.0%	577	100.0%	565	98.5%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	-	0.0%	-	0.0%	-	0.0%	9	1.5%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	774		1,170		577		574	
% Share in Total Revenue		16.3%		26.9%		10.6%		7.3%

Source : Rakai District Council

Table 4.2.4.1-(g) : Lira Municipal Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	135	91.8%	133	54.1%	153	55.0%	193	71.7%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	12	8.2%	113	45.9%	125	45.0%	76	28.3%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	147		246		278		269	
% Share in Total Revenue		35.9%		42.8%		39.6%		30.9%

Source : Lira Municipal Council

Table 4.2.4.1-(h) : Mbale Municipal Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	181	50.1%	220	53.3%	46	30.1%	103	27.8%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	180	49.9%	193	46.7%	107	69.9%	268	72.2%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	361		413		153		371	
% Share in Total Revenue		37.5%		37.0%		23.9%		37.4%

Source : Mbale Municipal Council

Table 4.2.4.1-(i) : Mukono Town Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	96	80.0%	145	86.4%	129	89.2%	158	88.1%
b) Corporate Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
c) Property Tax	24	20.0%	23	13.6%	16	10.8%	21	11.9%
d) Excise Tax	-	0.0%	-	0.0%	-	0.0%	-	0.0%
e) Turnover Tax/VAT	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Tax Revenue	120		168		145		179	
% Share in Total Revenue		51.2%		46.1%		54.3%		42.6%

Source : Mukono Town Council

Table 4.2.4.1-(j) : Nama Sub County Council. Tax Revenues by Type (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Income/Graduated Tax	n.a	n.a	n.a	n.a	44	92.8%	86	95.6%
b) Corporate Tax	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
c) Property Tax	n.a	n.a	n.a	n.a	3	7.2%	4	4.4%
d) Excise Tax	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
e) Turnover Tax/VAT	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
Total Tax Revenue	-		-		47		90	
% Share in Total Revenue						74.2%		63.2%

Source : Nama Sub County Council

Table 4.2.4.2 : Local Government Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	11,825	53.3%	11,825	53.3%	11,825	53.3%	11,825	53.3%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	1,036	4.7%	1,036	4.7%	1,036	4.7%	1,036	4.7%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	4,152	18.7%	4,152	18.7%	4,152	18.7%	4,152	18.7%
- Licences/Fees/Permits	6,637	29.9%	6,637	29.9%	6,637	29.9%	6,637	29.9%
b) Other Miscellaneous Sources	3,510	15.8%	3,510	15.8%	3,510	15.8%	3,510	15.8%
c) Donations	6,840	30.8%	6,840	30.8%	6,840	30.8%	6,840	30.8%
Total Other Non Tax Revenue	22,175		22,175		22175		22175	
% Share in Total Revenue		12.5%		6.1%		7.1%		4.9%

Source : Ministry of Local Government, Decentralisation Secretariat.

Table 4.2.4.2-(a) : Bushenyi District Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	197	37.5%	106	7.1%	119	6.7%	168	10.5%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	140	26.7%	46	3.1%	77	4.4%	61	3.8%
- Licences/Fees/Permits	57	10.9%	60	4.0%	41	2.3%	107	6.7%
b) Own/Single Source	132	25.1%	674	45.1%	104	5.9%	334	20.9%
c) Donations	196	37.3%	715	47.8%	1,555	87.5%	1,099	68.6%
Total Other Non Tax Revenue	525		1,495		1778		1601	
% Share in Total Revenue		9.0%		21.2%		18.4%		12.6%

Source : Bushenyi District Council

Table 4.2.4.2-(b) :Kampala City Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	3,449	84.5%	2,579	50.8%	2,476	51.6%	5,732	54.7%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	32	0.3%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	45	0.4%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	-	0.0%	-	0.0%	-	0.0%	180	1.7%
- Health services	-	0.0%	-	0.0%	-	0.0%	31	0.3%
- Market Dues	806	19.7%	869	17.1%	821	17.1%	940	9.0%
- Licences/Fees/Permits	2,643	64.7%	1,710	33.7%	1,655	34.5%	4,504	43.0%
b) Own/Single Source	635	15.5%	2,501	49.2%	2,321	48.4%	4,752	45.3%
c) Donations	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Other Non Tax Revenue	4,084		5,080		4797		10484	
% Share in Total Revenue		25.3%		22.6%		24.8%		38.8%

Source : Kampala City Council

Table 4.2.4.2-(c) : Kotido District Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	-	#VALUE!	-	0.0%	4	0.4%	12	0.5%
Of which - Water Supply	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Roads	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Education	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Health services	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Market Dues	-	#VALUE!	-	0.0%	-	0.0%	-	0.0%
- Licences/Fees/Permits	-	#VALUE!	-	0.0%	4	0.4%	12	0.5%
b) Own/Single Source	8	#VALUE!	17	3.4%	14	1.3%	45	1.7%
c) Donations	n.a	0.0%	490	96.6%	1,111	98.4%	2,602	97.8%
Total Other Non Tax Revenue	#VALUE!		507		1129		2659	
% Share in Total Revenue		#VALUE!		16.6%		34.0%		47.3%

Source : Kotido District Council

Table 4.2.4.2-(d) : Lira District Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	33	4.8%	27	2.3%	25	0.8%	82	29.5%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	26	3.8%	18	1.6%	18	0.6%	40	14.4%
- Licences/Fees/Permits	6	0.9%	9	0.8%	7	0.2%	42	15.1%
b) Own/Single Source	7	1.0%	20	1.7%	172	5.4%	196	70.5%
c) Donations	648	94.2%	1,106	95.9%	2,980	93.8%	-	0.0%
Total Other Non Tax Revenue	688		1,153		3177		278	
% Share in Total Revenue		13.6%		17.9%		37.3%		3.7%

Source : Lira District Council

Table 4.2.4.2-(e) : Mukono District Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	346	30.7%	414	41.9%	577	30.9%	878	20.6%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	-	0.0%	65	6.6%	-	0.0%	68	1.6%
- Health services	-	0.0%	-	0.0%	50	2.7%	113	2.7%
- Market Dues	256	22.7%	238	24.1%	287	15.4%	406	9.6%
- Licences/Fees/Permits	90	8.0%	111	11.2%	240	12.9%	290	6.8%
b) Own/Single Source	200	17.8%	109	11.0%	92	4.9%	491	11.5%
c) Donations	580	51.5%	465	47.1%	1,197	64.1%	2,884	67.8%
Total Other Non Tax Revenue	1,126		988		1,866		4,253	
% Share in Total Revenue		15.9%		8.0%		16.4%		21.8%

Source : Mukono District Council

Table 4.2.4.2-(f) : Rakai District Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	63	3.5%	-	0.0%	-	0.0%	39	3.1%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	5	0.2%	-	0.0%	-	0.0%	-	0.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	39	2.2%	-	0.0%	-	0.0%	28	2.2%
- Licences/Fees/Permits	19	1.1%		0.0%	-	0.0%	11	0.8%
b) Own/Single Source	49	2.7%		0.0%	-	0.0%	392	31.4%
c) Donations	1,713	93.8%	159	100.0%	825	100.0%	820	65.6%
Total Other Non Tax Revenue	1,825		159		825		1251	
% Share in Total Revenue		38.5%		3.7%		15.2%		15.9%

Source : Rakai District Council

Table 4.2.4.2-(g) : Lira Municipal Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	187	91.4%	232	90.5%	282	84.7%	362	74.9%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	2	1.2%	4	1.5%	5	1.5%	5	1.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	135	65.9%	95	37.3%	114	34.3%	120	24.8%
- Licences/Fees/Permits	50	24.4%	132	51.7%	162	48.8%	238	49.1%
b) Own/Single Source	15	7.4%	23	8.9%	45	13.5%	119	24.5%
c) Donations	2	1.1%	2	0.6%	6	1.8%	3	0.6%
Total Other Non Tax Revenue	205		256		333		484	
% Share in Total Revenue		49.9%		44.6%		47.4%		55.7%

Source : Lira Municipal Council

Table 4.2.4.2-(h) : Mbale Municipal Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	178	33.2%	434	72.5%	296	75.1%	286	57.2%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	1	0.3%	6	1.2%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	4	0.7%
- Market Dues	143	26.7%	127	21.2%	78	19.8%	54	10.7%
- Licences/Fees/Permits	35	6.5%	307	51.3%	217	55.0%	223	44.5%
b) Own/Single Source	358	66.8%	161	26.9%	94	23.9%	209	41.9%
c) Donations	-	0.0%	3	0.6%	4	1.0%	5	0.9%
Total Other Non Tax Revenue	536		599		394		500	
% Share in Total Revenue		55.7%		53.7%		61.7%		50.3%

Source : Mbale Municipal Council

Table 4.2.4.2-(i) : Mukono Town Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	85	93.6%	81	53.1%	72	90.7%	97	67.9%
Of which - Water Supply	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sewerage	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Sanitation	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Electricity Distn.	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Roads	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Education	0	0.4%	1	0.3%	-	0.0%	-	0.0%
- Health services	-	0.0%	-	0.0%	-	0.0%	-	0.0%
- Market Dues	23	25.7%	25	16.5%	19	24.3%	27	19.1%
- Licences/Fees/Permits	61	67.6%	55	36.3%	53	66.4%	69	48.8%
b) Own/Single Source	6	6.4%	72	46.9%	7	9.3%	46	32.1%
c) Donations	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Other Non Tax Revenue	91		152		79		142	
% Share in Total Revenue		38.7%		41.8%		29.7%		33.8%

Source : Mukono Town Council

Table 4.2.4.2-(j) : Nama Sub County Council. Other Non Tax Revenues (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) User Payments	n.a	n.a	n.a	n.a	16	99.9%	20	38.4%
Of which - Water Supply	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Sewerage	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Sanitation	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Electricity Distn.	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Roads	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Education	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Health services	n.a	n.a	n.a	n.a	-	0.0%	-	0.0%
- Market Dues	n.a	n.a	n.a	n.a	14	87.5%	18	33.7%
- Licences/Fees/Permits	n.a	n.a	n.a	n.a	2	12.5%	3	4.7%
b) Own/Single Source	n.a	n.a	n.a	n.a	0	0.1%	32	61.6%
c) Donations	n.a	n.a	n.a	n.a		0.0%	-	0.0%
Total Other Non Tax Revenue	-		-		16		53	
% Share in Total Revenue						25.8%		37.0%

Source : Nama Sub County Council

Table 4.2.4 - Supplement : Non Collected Local Government Revenues (Ush. Million)

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	n.a	0.0%	-32,199	-67.4%	12,000	20.9%
Of which - Shared	n.a	0.0%	0	0.0%	0	0.0%
- Local	n.a	0.0%	-32,199	-67.4%	12,000	20.9%
b) User Charges	n.a	0.0%	7,739	37.2%	6,757	30.5%
c) Other Miscellaneous Sources	n.a	0.0%	8,037	38.8%	8,421	43.0%
d) Loans	n.a	0.0%				
e) Transfers from Central	n.a	0.0%	-68,326	-40.9%	7,658	3.6%
f) Donations	n.a	0.0%	17,723	29.8%	23,927	40.2%
Total Non Collected Revenue	n.a	0.0%	-67,026	-22.8%	58,763	15.8%

NB: -ve figure means collection beyond the budget figure

Source : Ministry of Local Government, Decentralisation Secretariat.

Table 4.2.4-(a) - Supplement : Bushenyi District Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	157	98.8%	276	99.3%	-2	-0.3%
Of which - Shared	0	0.0%	0		0	0.0%
- Local	157	98.8%	276	99.3%	-2	-0.3%
b) User Charges	623	75.9%	661	86.2%	81	40.5%
c) Own/Single Source	119	47.3%	-469	-228.3%	82	44.0%
d) Loans	0		0		0	
e) Transfers from Central	-450	-0.1%	264	5.2%	427	5.8%
f) Donations	0	0.0%	-535	-223.1%	-1,315	-547.8%
Total Non Collected Revenue	449	7.5%	197	2.5%	-727	-7.5%

NB: -ve figure means collection beyond the budget figure

Source : Bushenyi District Council

Table 4.2.4-(b) - Supplement : Kampala City Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	n.a	0.0%	-5,031	-119.8%	-2,099	46.6%
Of which - Shared	n.a	0.0%	0		0	0.0%
- Local	n.a	0.0%	-5,031	-119.8%	-2,099	46.6%
b) User Charges	n.a	0.0%	3,359	56.6%	3,389	57.8%
c) Own/Single Source	n.a	0.0%	13,938	84.8%	4,530	66.1%
d) Loans	n.a	0.0%	0		0	
e) Transfers from Central	n.a	0.0%	3,460	29.8%	-3,234	-68.9%
f) Donations	n.a	0.0%	1,704	95.0%	1,794	100.0%
Total Non Collected Revenue	n.a	0.0%	17,429	45.6%	4,380	20.0%

NB: -ve figure means collection beyond the budget figure

Source : Kampala City Council

Table 4.2.4-(c) - Supplement : Kotido District Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	-	0.0%	n.a	n.a	14	16.1%
Of which - Shared	-	0.0%	-	-	-	0.0%
- Local		0.0%	n.a	n.a	14	16.1%
b) User Charges		0.0%	n.a	n.a	-4	-39.4%
c) Own/Single Source	-8	0.0%	n.a	n.a	-14	-6.5%
d) Loans	-	0.0%	-	-		
e) Transfers from Central	-1232	0.0%	n.a	n.a	-2,121	-97.7%
f) Donations	-	0.0%	n.a	n.a	-	0.0%
Total Non Collected Revenue	-1,240	0.0%	n.a	n.a	-2,125	-85.7%

NB: -ve figure means collection beyond the budget figure

Source : Kotido District Council

Table 4.2.4-(d) - Supplement : Lira District Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	n.a	n.a	n.a	n.a	23	7.4%
Of which - Shared	-	-	-	-	-	0.0%
- Local	n.a	n.a	n.a	n.a	23	7.4%
b) User Charges	n.a	n.a	n.a	n.a	275	91.6%
c) Own/Single Source	n.a	n.a	n.a	n.a	160	48.2%
d) Loans	-	-	-	-	-	
e) Transfers from Central	n.a	n.a	n.a	n.a	2046	28.9%
f) Donations	n.a	n.a	n.a	n.a	2,070	41.0%
Total Non Collected Revenue	n.a	n.a	n.a	n.a	4,574	35.0%

NB: -ve figure means collection beyond the budget figure

Source : Lira District Council

Table 4.2.4-(e) - Supplement : Mukono District Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	366	18.8%	24	1.1%	634	29.4%
Of which - Shared	-	0.0%	-		-	0.0%
- Local	366	18.8%	24	1.1%	634	29.4%
b) User Charges	203	37.0%	282	40.5%	239	29.3%
c) Own/Single Source	-97	-94.3%	81	42.6%	329	78.1%
d) Loans	-		-		-	
e) Transfers from Central		0.0%		0.0%		0.0%
f) Donations	-	0.0%	-	0.0%	-	0.0%
Total Non Collected Revenue	472	4.8%	387	3.4%	1,203	7.9%

NB: -ve figure means collection beyond the budget figure

Source : Mukono District Council

Table 4.2.4-(f) - Supplement : Rakai District Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	158	15.8%	276	30.7%	346	32.7%
Of which - Shared	-	0.0%	-		-	0.0%
- Local	158	15.8%	276	30.7%	346	32.7%
b) User Charges	122	65.7%	93	100.0%	173	100.0%
c) Own/Single Source	267	84.5%	174	100.0%	235	100.0%
d) Loans			-		-	
e) Transfers from Central	182	7.8%	195	601.0%	410	9.3%
f) Donations	n.a	n.a	- 159	-2.5%	5,585	87.1%
Total Non Collected Revenue	729	19.1%	578	13.2%	6,749	54.8%

NB: -ve figure means collection beyond the budget figure

Source : Rakai District Council

Table 4.2.4-(g) - Supplement : Lira Municipal Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	-12	-9.2%	-43	-21.4%	n.a	n.a
Of which - Shared	0	0.0%	0			
- Local	-12	-9.2%	-43	-21.4%	n.a	n.a
b) User Charges	87	31.7%	119	34.0%	n.a	n.a
c) Own/Single Source	268	94.6%	194	89.5%	n.a	n.a
d) Loans	0		0			
e) Transfers from Central	11	15.5%	85	53.7%	n.a	n.a
f) Donations	1	26.1%	14	225.5%	n.a	n.a
Total Non Collected Revenue	354	46.4%	368	0.1%	n.a	n.a

NB: -ve figure means collection beyond the budget figure

Source : Lira Municipal Council

Table 4.2.4-(h) - Supplement : Mbale Municipal Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	132	26.8%	9	2.2%	150	49.5%
Of which - Shared	-				-	
- Local	132	26.8%	9	2.2%	150	49.5%
b) User Charges	435	71.0%	305	41.3%	20	-7.2%
c) Own/Single Source	-313	-684.5%	-80	-99.1%	185	66.2%
d) Loans	0		0		-	
e) Transfers from Central	7	9.3%	-6	-6.0%	35	27.3%
f) Donations	n.a	n.a	15	128.1%	8	68.8%
Total Non Collected Revenue	261	21.4%	244	18.0%	358	35.9%

NB: -ve figure means collection beyond the budget figure

Source : Mbale Municipal Council

Table 4.2.4-(i) - Supplement : Mukono Town Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	33	21.8%	-19	-12.7%	4	2.7%
Of which - Shared	-	0.0%	0		-	
- Local	33	21.8%	-19	-12.7%	4	2.7%
b) User Charges	3	3.2%	14	15.1%	23	24.2%
c) Own/Single Source	23	79.8%	-17	-32.3%	3	-82.1%
d) Loans	0		0		-	
e) Transfers from Central	3	10.8%	7	13.4%	37	46.7%
f) Donations	n.a	n.a	n.a	n.a	n.a	n.a
Total Non Collected Revenue	62	20.9%	-15	-4.3%	61	18.6%

NB: -ve figure means collection beyond the budget figure

Source : Mukono Town Council

Table 4.2.4-(j) - Supplement : Nama Sub County Council. Non Collected Revenues (Ush. Million).

	1995/96		1996/97		1997/98	
	Amount	Share	Amount	Share	Amount	Share
a) Tax Revenue	n.a	n.a	n.a	n.a	-	0.0%
Of which - Shared	n.a	n.a	n.a	n.a	-	
- Local	n.a	n.a	n.a	n.a	-	0.0%
b) User Charges	n.a	n.a	n.a	n.a	2	11.1%
c) Own/Single Source	n.a	n.a	n.a	n.a	0	25.0%
d) Loans	n.a	n.a	n.a	n.a	-	
e) Transfers from Central	n.a	n.a	n.a	n.a		n.a
f) Donations	n.a	n.a	n.a	n.a	-	n.a
Total Non Collected Revenue	n.a	n.a	n.a	n.a	2	2.7%

NB: -ve figure means collection beyond the budget figure

Source : Nama Sub County Council

Table 4.2.5 : Transfers from Central Government to Local Government (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	77,179	65.5%	170,395	72.4%	152,664	74.7%	227,108	77.7%
b) Unconditional grant	40,575	34.5%	64,957	27.6%	51,783	25.3%	64,388	22.0%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	766	0.3%
Total Transfer	117,754		235,352		204,447		292,261	
% Share in Total Revenue		66.2%		65.2%		65.5%		65.1%

Source : Ministry of Local Government, Decentralisation Secretariat.

Table 4.2.5-(a) : Transfers from Central Government to Bushenyi District Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	2,804	70.6%	3,961	82.1%	5,559	79.8%	8,046	80.6%
b) Unconditional grant	1,169	29.4%	863	17.9%	1,406	20.2%	1,934	19.4%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	3,973		4,824		6,965		9,980	
% Share in Total Revenue		68.1%		0.68		0.72		0.78

Source : Bushenyi District Council

Table 4.2.5-(b) : Transfers from Central Government to Kampala City Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	3,453	87.5%	7,293	89.5%	6,473	81.6%	6,040	74.4%
b) Unconditional grant	493	12.5%	854	10.5%	1,457	18.4%	2,082	25.6%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	3,946		8,147		7,930		8,122	
% Share in Total Revenue		24.4%		36.3%		41.0%		30.0%

Source : Kampala City Council

Table 4.2.5-(c) : Transfers from Central Government to Kotido District Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	1,232	100.0%	2,450	100.0%	1,244	58.6%	1,735	60.2%
b) Unconditional grant	-	0.0%	n.a	0.0%	877	41.4%	1,149	39.8%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	1,232		2,450		2,121		2,884	
% Share in Total Revenue		95.1%		80.1%		63.8%		51.3%

Source : Kotido District Council

Table 4.2.5-(d) : Transfers from Central Government to Lira District Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	3,256	78.9%	4,191	84.2%	3,764	74.6%	5,027	72.2%
b) Unconditional grant	872	21.1%	787	15.8%	1,280	25.4%	1,939	27.8%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	4,128		4,978		5,044		6,966	
% Share in Total Revenue		81.8%		77.1%		59.3%		91.7%

Source : Lira District Council

Table 4.2.5-(e) : Transfers from Central Government to Mukono District Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	3,428	78.5%	7,122	77.2%	6,066	76.2%	9,507	72.5%
b) Unconditional grant	940	21.5%	2,100	22.8%	1,896	23.8%	3,608	27.5%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	4,369		9,222		7,962		13,115	
% Share in Total Revenue		61.8%		74.8%		70.1%		67.2%

Source : Mukono District Council

Table 4.2.5-(f) : Transfers from Central Government to Rakai District Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	1,605	75.1%	2,677	88.7%	2,951	73.3%	4,785	79.2%
b) Unconditional grant	533	24.9%	341	11.3%	1,073	26.7%	1,256	20.8%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	2,138		3,018		4,024		6,041	
% Share in Total Revenue		45.1%		69.4%		74.2%		76.8%

Source : Rakai District Council

Table 4.2.5-(g) : Transfers from Central Government to Lira Municipal Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	-	0.0%	-	0.0%	-	0.0%	-	0.0%
b) Unconditional grant	48	82.7%	73	100.0%	91	100.0%	116	100.0%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	10	17.3%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	58		73		91		116	
% Share in Total Revenue		14.1%		12.7%		13.0%		13.3%

Source : Lira Municipal Council

Table 4.2.5-(h) : Transfers from Central Government to Mbale Municipal Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	-	0.0%	-	0.0%	-	0.0%	-	0.0%
b) Unconditional grant	65	100.0%	103	100.0%	92	100.0%	122	100.0%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	65		103		92		122	
% Share in Total Revenue		6.8%		9.3%		14.5%		12.3%

Source : Mbale Municipal Council

Table 4.2.5-(i) : Transfers from Central Government to Mukono Town Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	-	0.0%	-	0.0%	-	0.0%	-	0.0%
b) Unconditional grant	24	100.0%	45	100.0%	42	100.0%	100	100.0%
c) Capital grant	-	0.0%	-	0.0%	-	0.0%	-	0.0%
d) Other transfers	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transfer	24		45		42		100	
% Share in Total Revenue		10.1%		12.2%		15.9%		23.6%

Source : Mukono Town Council

Table 4.2.5-(j) : Transfers from Central Government to Nama Sub County Council (Ush. Million)

	1995/96		1996/97		1997/98		1998/99	
	Amount	Share	Amount	Share	Amount	Share	Amount	Share
a) Conditional grant/Delegated staff	-	-	-	-	-	-	-	-
b) Unconditional grant	-	-	-	-	-	-	-	-
c) Capital grant	-	-	-	-	-	-	-	-
d) Other transfers	-	-	-	-	-	-	-	-
Total Transfer	-		-		-		-	
% Share in Total Revenue		-		-		-		-

Source : Nama Sub County Council

Annex 3

Annex to chapter 5:

Table 5.2.2a :Secondary Schools by Ownership(1999)

District	Gov't	Partly Gov't	Private	Total
Bushenyi	29	3	24	56
Kampala	18	2	79	99
Kotido	3	0	0	3
Lira	24	5	12	41
Mbale	24	11	45	80
Mukono	26	11	143	180
Rakai	-	-	-	-
Uganda	572	108	953	1,633

Source: School Mapping Census 1999

Table 5.2.3a:Secondary School Students, 1999

District	Gov't	Private	Total	Teachers	
Bushenyi	11,275	5,261	16,536	832	
Kampala	17,445	23,285	40,730	1,988	
Kotido	-	-	-	-	
Lira	9,987	3,321	13,308	731	
Mbale	13,252	6,969	20,221	1,095	
Mukono	10,664	11,817	22,481	1,158	
Rakai	5,244	1,597	6,841		
Uganda	245,513	182,079	427,592		

Source: School Mapping Census 1999

Table 5.2.4 Percent Distribution of Housing Units By Occupancy Satus

Occupancy status	Kampala	Other urban areas	Rural areas
Owner occupied	17.7	25.3	96.4
Rental public	6.9	9.7	0.4
Rental private	59.9	46.0	0.03
Subsidised public	3.8	4.6	0.2
Subsidised private	2.0	2.3	0.2
Free public	3.3	5.8	0.05
Others	6.6	5.3	2.7
Total	0.2	1.0	0.02
	100	100	100

Source :19991 population and Housing census

Table 5.2.4a A summary of The housing Situation

	Kampala	Other urban areas	Rural areas	All Uganda
Total population	730,189.0	1,103,000.0	14700000	16533000
Average population growth	4.9	3.6	2.5	2.5
Average Household (HH) size	4.0	4.6	5.6	5.5
Number HH	82,547.0	239,783.0	2625250	3047472
Persons per house unit	5.3	6.3	6.16	6.15
Dwelling units	38,293.0	176,480.0	2386364	2688293
Dwelling unit backing	4,254.0	63,303.0	238886	359179
Projected population (2000)	1,607,000.0	1,981,000.0	21083000	24671000
Total Housing Need	263,457.0	254,176.0	1378457	1797343

Distribution of Dwelling Units According to Durability

Nature of dwelling	Rural		
	Population	Household	Household
Permanent	4.9	3.6	2.5
Semi – Permanent	4.0	4.6	5.5
Temporary	82,547.0	239,783.0	3047472
Total	5.3	6.3	6.15

Source :1991 population and Housing census

Table 5.2.2.4b Percentage Distribution of Households having Access to Infrastructure Services by Level and Type of Settlement

Infrastructure services	Kampala	Other urban Areas	Rural Areas
WATER			
Piped water inside	8.4	9.5	0.2(a)
Piped water outside	42	28.6	0.9(a)
Borehole	0.8	13	3.8
Well/spring	47.3	41.6	66.3
Stream/river	0.5	7.15	26.5
Others	1	0.15	2.3
Total	100	100	100
SANITATION			
Water borne not shared	8.5	8.7	0.08
Water borne shared	5.6	11.6	0.04
Pit latrine not shared	11.5	13.6	52.6
Pit latrine shared	71.73	61.3	22.6
Others	0.07	0.3	0.18
None	2.6	4.5	24.5
Total	100	100	100
ENERGY			
Cooking			
Electricity	9.9	2	0.03
Gas	0.29	0.1	0
Paraffin	4.9	1	0.2
Charcoal	72.3	59.83	1.37
Firewood	11.2	33.93	97.7
Dung/grass	0.01	0.14	0.1
Others	0	0	0
Not stated	1.4	3	0.6
Total	100	100	100
Lighting			
Electricity	41.4	25	0.38
Gas	0.14	0.13	0.66

Paraffin	57.6	73.35	92
Charcoal			
Firewood	0.2	0.41	6
Dung/grass			
Others	0.16	0.58	0.4
Not stated	0.5	0.53	0.56
	100	100	100

Piped water from gravity flow Schemes & others
Source: 1991 Population and Housing Census

Table 5.3.1a

APPENDIX

HEALTH PROFILE BY SELECTED SNGs: 1993

District	Population 1991 Census	Population Growth rate (%)	Population (per Sq.Km,land)	FERTILITY AND MORTALITY RATES			HEALTH FACILITIES & INPATIENT BEDS			POPNI WITHIN 5KM RADIUS (%)	DEPLOYMENT OF TRAINED PERSONNEL
				TFR	IMR /1000	CMR /1000	HOSP.	HEALTH UNITS	TOTAL BEDS		
Bushenyi	579,137	3.2	135	8.09	122	204	2	27	328	46.6	184
Kampala	774,241	4.8	4581	5.21	80	129	11	13	2,920	99.3	2,308
Kotido	196,006	1.8	15	7.87	145	245	3	27	730	10.8	190
Lira	500,965	2.7	81	6.62	127	214	1	39	532	29.7	225
Mbale	53,987	6.6									
Mukono	824,604	2.4	179	6.8	102	169	6	31	870	44.3	638
Rakai	383,501	3.0	99	7.7	119	199	1	32	311	39.3	230
Nama S/c	41,555	2.4									
Mukono	7,406										
Lira M	27,568	10									
Uganda	16, 671,705	2.5	85	7.10	122	203	95	1,332	2,714	49.0	14,289

SOURCE: Statistical Abstract 1996

Table 5.3.1b

HEALTH PROFILE BY SELECTED SNGs: 1996

District	Population projection 1997	Population Growth rate (%)	FERTILITY AND MORTALITY RATES			HEALTH FACILITIES & INPATIENT BEDS			POPNI WITHIN 5KM RADIUS (%)	DEPLOYMENT OF TRAINED PERSONNEL
			TFR	IMR /1000	CMR /1000	HOSP.	HEALTH UNITS	TOTAL BEDS		
Bushenyi	724,593	3.2	7.65	97	148	2	37		46.6	184
Kampala	935,035	4.8	4.92	64	93	14	29		99.3	
Kotido	227,435	1.8	7.44	115	177	2	28		10.8	
Lira	609,969	2.7	6.26	101	155	1	41		29.7	
Mbale		6.6							81.0	
Mukono	1,020,423	2.4	6.43	81	122	6	42		44.3	
Rakai	479,836	3.0	7.28	95	144	1	37		39.3	
Nama S/c										
Mukono T/c										
Lira Mun.		10								
Uganda	20,438,398	2.5	6.71	97	147				49.9	

Source: MOH Inventory of Health services 1996

Table 5.3.2b WATER COVERAGE FOR URBAN COUNCILS BY TYPE OF SOURCE FOR 1997

Area	Safe water coverage	Piped water	Springs		Bore-holes	Others
			Protected	Unprotected		
Kampala	62.6%	50%	36%	11	0.8	2.2
Mbale Municipality	65.3	60	1.5	20	3.8	14.7
Lira Mun	55.8	27	16.8	44.2	12	
Mukono						

SOURCE: District Development plan 1999-2002 for K.C.C , MoLG

It is estimated that 65 of the springs are contaminated (K.C.C 1999); % Safe protected springs (36x.35)=12.6%

Table 5.3.2cDaily production of water and sources

Area	Source	Design Capacity (Cum/day)	Demand (Cum/day)	Future demand (2015)
Lira	Lake Kwania	8,700	4,440	8,160
Mbale	River Manafwa/	14,600	8,590	16,120
Kampala	L. Victoria	125,600	95,304	115,270

Source: NW&SC Head Office

Table 5.3.2d NW&SC: Water Production in Cubic meters

Area	Practical capacity /month (97/98)	Practical capacity /month (98/99)	Total for 97/98		Total for 97/98	
Kampala	3,768,000	3,768,000	30,969,108	68.5%	33,042,738	73%
Mbale	438,000	438,000	2,122,968	40.4%	2,147,164	40.8%
Lira	261,000	261,000	625,640	19.9%	387,032	12.3%
Total in NW&SC areas	6,588,000	6,552,000	43,988,885	55.6%	45,594,651.7	58%

Source: NW&SC Head Office

Area	No. of New connections (98/99)	No. of Leaks/bursts
Kampala	2771	3032
Mbale	82	654
Lira	96	114
Total in Nw&sc areas	4102	7131

Source: NW&SC Head Office

Table 5.3.3a Waste Generated in Selected Urban Councils

Urban Council	1991	1997		1999		% Collected
	Population	Population (projected)	Refuse (tonnes)	Population (projected)	Refuse (tonnes)	
Mbale Municipal	53,983	78,111	70.3	83,675	75.3	< 40 %
Lira Municipal	27,568	40,353	48.4	43,228	51.9	< 40 %
Mukono T.C	7,406	47,684	38.1	50,000	40.0	41.3 %
Kampala	774,241	1,193,450	954.7	1,250,000	1000	42.5 %

The resident population for Kampala for 1999 is projected at 890,000 basing on the 1991 census.

The figure of 1,250,000 used in the table is the working day population.

Mukono T.C occupied 1 Km² by the 1991 census and has now been extended to cover 33 Km²

Table 5.3.4a Number Of Schools, Average fees per Child (Nursery)

District	No. of Schools	Average Fees/Child	Enrolment			Teachers		Classrooms		Toilets	
			Need	Actual	Enrolment ratio(%)	Untrained	Trained	Needed	Actual	Needed	Actual
Bushenyi	11	6,136	62,883	835	1.3	2	21	21	23	21	32
Kampala	272	28,985	74,681	22,520	30.2	25	903	563	864	563	1207
Kotido	4	6,250	20,409	844	4.1	2	7	22	9	22	12
Lira	2	10,000	52,666	118	0.2	-	4	3	4	3	3
Mbale	20	42,975	76,934	993	1.3	3	50	25	39	25	76
Mukono	138	9,184	90,372	9,651	10.7	106	335	242	340	242	463
Rakai	2	11,250	38,123	694	1.8		22	18	15	18	18
Uganda	770	13,398	1,787,465	63,563	3.6						

Source: Education Census (Nursery) 1998

Note Pupil to Classroom ratio = 40:1 so is the pupil to teacher and pupil to stance ratio.

Table 5.3.4b Primary SCHOOL ENROLMENT (1996-1999)

District	ACTUAL ENROLMENT			School-age going Children (6-13 years)			Enrolment ratio (%)			1996
	1997	1998	1999	1997	1998	1999	1997	1998	1999	
Mukono	240,033	273,973	253,749	232,916	240,283	247,820	103.1	114.1	102.4	52
Bushenyi	202,704	215,897	232,845	169,401	174,593	180,088	119.7	123.7	129.3	47.8
Rakai	117,568	127,057	129,043	107,017	108,986	111,103	109.8	116.6	116.1	43
Kampala	N/A	101,844	139,212	151,620	153,755	159,038	NA	66.2	87.5	43.9
Lira	160,934	1174,924	198,402	134,675	138,171	142,055	119.5	126.6	139.7	48.9
Kotido	22,664	25,834	28,700	58,340	59,785	61,313	38.8	43.2	46.8	9.5
Mbale	247,792	235,282	312,404	189,780	195,502	201,204	130.6	126.7	155.3	53.7
Uganda				4,414,673	4,542,264	4,669,856	117.1	119.3	136.8	50.5

Source: UHDR(1998) For enrolment ratios of 1996

Ministry of Education statistics abstracts& Statistical abstract 1998

Table 5.3.4c. Needs satisfaction : for Primary Classrooms

District	1999				1997				1998				
	Needed	Actual No	Additional Required	Need Satisfaction (%)	Needed	Actual No	Additional Required	Need Satisfaction (%)	Needed No. of classrooms	Actual No. of classrooms	Additional Required	Need Satisfaction (%)	Complete and permanent classroom(%)
Bushenyi	5822	3,301	2521	56.7	5,068	1,926	3,142	38	5,397	3,401	1,996	63	32.5
Kampala	3481	2,552	929	73.3	920	471	449	51.2	2,546	2,245	301	88.2	46.8
Kotido	718	460	258	64.0	567	269	298	47.4	646	432	214	66.9	22.4
Lira	4960	1,936	3024	39.0	4,023	1,841	2,182	45.8	3,144	2,226	918	70.8	31.8
Mbale	7810	3,897	3913	49.9	6,195	2,702	3,493	43.6	5,882	3,498	2,384	59.5	22.2
Mukono	6344	4,737	1607	74.7	6,001	1,668	4,333	27.8	6,849	4,524	2,325	66.1	31.7
Rakai	3226	-			2,939	871	2,068	29.6	3,176	2,028	1,148	63.9	29.9

SOURCE: Education Census 1997 and 1998, School Mapping Census 1999

Official pupil to classroom ratio = 40:1. Need = $\frac{\text{Actual enrolled}}{40}$.

Table 5.3.4f PRIMARY Enrolment , DROP OUT & School Facilities

District	Enrolment	Schools reported	Classrooms	Dropouts	Teachers		
					Trained	Untrained	Total
Bushenyi	202,704	419/433	3,073	7,149	2,670	1,069	3739
Kampala	36,790	44/350	462	1,932	883	21	904
Kotido	22,664	63/72	281	2,262	392	130	522
Lira	160,934	265/277	2,313	9,386	2,483	637	3120
Mbale	247,792	450/529	3,191	9,821	4,138	253	4391
Mukono	240,033	389/650	2,513	10,706	2,550	1,082	3632
Rakai	117,568	241/264	1,565	4,915	1,117	963	2080
Uganda	5,170,886	8,813/10490	61,217	241,990	62,574	26,673	89,247

Source: Education Census, 1997

Table 5.3.4g :UPE SUPPORT TO PRIMARY SCHOOLS :Enrolment & Teachers (1999)

District	Government			Private			Teachers		
	Total	UPE	UPE % Total	Total	UPE	UPE % Total	Gov't	Private	Total
Bushenyi	229,036	224,688	98.1	3,809	2,095	55	3,603	89	3,692
Kampala	81,535	79,476	97.5	57,677	32,024	55.5	1,777	2,246	4,023
Kotido	-	-	-	-	-	-	-	-	-
Lira	196,796	196,411	99.7	1,606	349	21.7	3,401	48	3,449
Mbale	308,674	303,436	98.3	3,730	1,900	50.9	5,206	134	5,340
Mukono	216,867	208,284	96	36,882	30,472	82.6	4,044	865	4,909
Rakai	126,102	124,618	98.8	2,941	1,584	53.9	2,163	113	2,276
Uganda	5,942,498	5,799,466	97.6	418,641	233,817	55.9	96,830	11,994	108,824

Source: School Mapping Census 1999

Table 5.3.5a Secondary SCHOOL ENROLMENT (1996-1999)

District	ACTUAL ENROLMENT			School-age going Children			School-age going Children Enrolled (%)		
	1997	1998		1997	1998	1999	1997	1998	1999
Mukono	12,280	13,679	22,481	180,355	186,060	191,783	6.8	7.4	11.8
Bushenyi	11,255	12,175	16,536	125,615	129,465	133,315	8.9	9.4	12.4
Rakai	6,071	6,643	6841	77,070	78,488	79,905	7.9	8.5	8.6
Kampala	17,517	20,799	40730	151,620	153,755	155,890	11.6	13.5	26.1
Lira	9,862	11,640	13308	105,665	108,430	111,178	9.3	10.7	11.9
Kotido	1,217	1424	N/A	41,003	42,018	43,033	2.9	3.4	
Mbale	18,669	18,915	20,221	153,755	158,393	163,013	12.1	11.9	12.4

Table 5.3.5b Needs satisfaction :Classrooms for Secondary(1997)

District	1997				
	Needed No. of classrooms	Actual No. of classrooms	Additional Required	Need Satisfaction (%)	Percentage of classrooms complete
Bushenyi	250	264	-	105.6	80.7
Kampala	389	276	113	70.9	95
Kotido	27	21	6	77.8	100
Lira	219	190	29	86.8	51.6
Mbale	415	374	41	90.1	71.4
Mukono	273	194	79	71.1	66
Rakai	135	149	-	110.4	78.5

Table 5.3.5c:Needs satisfaction
Secondary school Teachers

District	1997				1998			
	Needed No. of Teachers	Actual No. of Teachers	Additional Required	Need Satisfaction (%)	Needed No. of Teachers	Actual No. of Teachers	Additional Required	Need Satisfaction (%)
Bushenyi	250	618	-	247.2	271			-
Kampala	389	977	-	251.2	462	1,024	-	221.6
Kotido	27	56	-	207.4	32	40	-	125
Lira	219	584	-	266.7	259			-
Mbale	415	907	-	218.6	420	904	-	215.2
Mukono	273	529	-	193.8	304			-
Rakai	135	336	-	248.9	148	386	-	260.8

Table 5.3.5d Secondary Schools Drop out

District	No. of Schools	Dropout	Enrolment in Govt. Aided	Teachers	
				Untrained	Total
Bushenyi	32	357	12,118	26	394
Kampala	19	999	18,885	83	1,204
Kotido	3	152	1,387	4	40
Lira	24	588	11,057	46	200
Mbale	26	752	18,915	142	904
Mukono	27	949	13,679	248	1,816
Rakai	18	637	4,275	64	386
Uganda		20,338	258,524	2,387	15,707

Source: Education Census, 1998

48% drop out due to lack of fees

10% drop out due to early marriages & pregnancies

Table 5.5.4a :Count of Primary Schools by ownership , March 1999

District	Gov't Aided	Community Schools	Private	Total
Bushenyi	430	4	8	442
Kampala	72	39	170	281
Kotido	79	1	0	80
Lira	277	12	8	298
Mbale	454	17	14	485
Mukono	366	116	390	876
Rakai				0
Uganda				

Source: School Mapping Census 1999

Table 5.5.4b: Number of Classrooms and status In 1999

District	Classes				Total Being Used
	Permanent	Temporary	Semi-Permanent	Leaking Roof Classes	
Bushenyi	1,627	399	1,171	423	3,301
Kampala	1,993	308	545	264	2,552
Kotido	139	219	137	184	460
Lira	1,809	506	467	567	1,936
Mbale	1,245	742	1,741	894	3,897
Mukono	2,863	976	656	838	4,737
Rakai	-	-	-	-	-
Uganda	40,640	16,490	17,010	15,770	76,280

Source: School Mapping Census 1999

Table 5.5.5c: Number of Classrooms under Construction (1999)

District	Foundation Level	Slab Level	Wall Level	Window Level	Ring Beam Level	Total
Bushenyi	179	44	34	54	52	363
Kampala	39	27	26	53	28	173
Kotido	40	9	4	8	7	68
Lira	187	39	55	58	28	367
Mbale	537	63	58	113	95	866
Mukono	555	55	125	176	193	1,104
Rakai	-	-	-	-	-	-
Uganda	8,074	17,336	1,633	1,896	2,154	31,093

Source: School Mapping Census 1999

Table 5.5.4c: Primary Schools facilities for 1998

District	Enrolment		Latrines	Stances	Classrooms						Teachers	
	Govt.	Private			Temporary		Semi-Permanent		Permanent		Un-trained	Total
					Complete	In-complete	Complete	In-complete	Complete	In-complete		
Bushenyi	185,801	30,096	1,163	3,376	89	122	477	347	1,107	1,259	453	3,402
Kampala	49,825	52,019	764	1,175	153	61	169	55	1,529	278	131	3,264
Kotido	20,647	5,187	126	190	80	54	104	40	127	27	134	565
Lira	106,939	18,833	614	2,042	272	82	327	61	748	736	171	2,350
Mbale	196,665	38,618	1,831	3,245	215	112	1,289	388	922	572	149	4,136
Mukono	184,907	89,066	1,311	3,215	392	214	292	225	1,829	1,572	1,950	5,760
Rakai	118,904	8,153	367	1,808	82	101	114	215	607	909	900	2,137
Uganda	4,330,966	1,089,764	27,870	68,581	7,340	4,221	10,334	5,165	28,219	26,175	24,655	98,509

Source: Education Census, 1998

Table 5.3.4e: Stances for Primary

District	1998			
	Needed No. of Stances	Actual No. of Stances	Additional Required	Need Satisfaction (%)
Bushenyi	5,397	3,376	2,021	62.6
Kampala	2,546	1,175	1,371	46.2
Kotido	646	190	456	29.4
Lira	3,144	2,042	1,102	65.0
Mbale	5,882	3,245	2,637	55.2
Mukono	6,849	3,215	3,634	47.0
Rakai	3,176	1,808	1,368	57.0

**Table 5.3.4d: Needs satisfaction Primary school Teachers
Primary school Teachers**

District	1997				1998			
	Needed No. of Teachers	Actual No. of Teachers	Additional Required	Need Satisfaction (%)	Needed No. of Teachers	Actual No. of Teachers	Additional Required	Need Satisfaction (%)
Bushenyi	5,068	3,739	1329	73.8	5,397	3,402	1,995	63.0
Kampala	920	904	16	98.3	2,546	3,264	-	128.2
Kotido	567	522	45	92.0	646	565	81	87.5
Lira	4,023	3120	903	77.6	3,144	2,350	794	74.7
Mbale	6,195	4391	1804	70.9	5,882	4,136	1,746	70.3
Mukono	6,001	3632	2369	60.5	6,849			
Rakai	2,939	2080	859	70.7	3,176	2,137	1,039	67.3

Table 5.5.1a Current and Projected Water Supply Technologies

District	Number of Current Water Resources					Percentage of Current Water Supply					Total Required by 2015 ¹			
	Bore Holes	Protected Springs	Shallow Wells	Gravity Supply ²	Other Domestic	Bore holes	Protected Springs	Shallow Wells	Gravity Supply	Other Domestic	Bore holes	Shallow Well/Springs	Gravity Supply taps	Others
Mukono	534	1141	30	7	63	36%	58%	2%	0%	2%	923	1539	21	118
Bushenyi	413	1093	0	166	0	36%	64%	0%	0%	0%	946	1724	62	0
Rakai	354	213	10	0	0	70%	28%	2%	0%	0%	926	398	0	0
Kampala														
Lira	351	612	135	54	33	39%	45%	15%	0%	2%	618	956	10	64
Kotido	396	30	98	10	0	77%	4%	19%	0%	0%	330	98	10	0
Mbale	187	597	54	243	0	29%	61%	8%	2%	0%	748	1867	104	0
Lira Municipality								15%	0%	2%	618	956	10	64
Mbale Municipal														
Mukono T.C														
Nama S/C														
Total Uganda	14,382	13,350	2,506	2,349	1,897	52%	34%	9%	1%	2%	29,878	24,913	1,814	1,517

¹Total numbers of shallow well/springs and gravity systems rationalized through discussion with DWD staff..

²Gravity supply are for number of taps and includes the number of systems currently under construction.

³Other domestic supplies generally include valley tanks and rainwater harvesting. Valley Dams are not considered to be acceptable potable water supply sources and are not included.

Table 5.5.1b WES: Rural Safe Water Supply Service Levels, June 30, 1999

District	Population Projection (June, 1999)			Projected Springs	Handpumps		Gravity Schemes		Service levels	
	Urban	Rural	Total		Deep B/holes	Shallow Wells	No. of Schemes	No. of Taps	People Served	%age
Bushenyi	83,799	678,008	761,807	1,093	413	2	3	140	339,200	50
Rakai	50,221	406,331	456,552	227	354	33	n/a	n/a	138,280	34
Kampala	890,752		890,752							
Lira	69,888	565,457	635,345	650	381	142	n/a	54	263,620	46.6
Kotido	27,045	218,819	245,864	30	396	98	n/a	n/a	124,560	56.9
Mbale	102,468	829,057	931,525	803	198	54	9	223	254,530	30.7
Uganda	3,170,935	18,448,757	21,619,692	15730	14972	2,792	82	2138	8262980	44.8%

Notes:

Data Source: (i) Statistics Dept. for population projections,

(ii) GFS Unit for GFS FIGURES and

(iii) District reports on hand pumps&springs.

Assumed Source Man Ratio: Springs =200 persons; Handpumps (BHL

Table5.5.6a Road Network in sample SNGs

		Tarmac (km)	Gravel (km)	Earth (km)	Total (km)
<i>Districts</i>					
Bushenyi	Trunk	90	107.6		197.6
	Feeder(District) roads		340	330	670
	Community roads			1,287	1,287
Kampala	Trunk/Main	76.02			76.02
	Urban roads	223.35	420	180	823.35
Kotido	Trunk		309		309
	Feeder(District) roads		53	372	425
	Community roads				
Lira	Trunk	32.2	288.6		320.8
	Feeder(District) roads		345	300	645
	Community roads				
Rakai	Trunk	54	94		148
	Feeder(District) roads		328	485	813
	Urban				32
	Community roads				
Mukono	Trunk	160	154		314
	Feeder(District) roads		50	928	978
	Community roads			1,200	1,200
Lira Municipality	Urban roads	30	37	4	71
Mukono T.C	Trunk	13.4			13.4
	Urban		9	41	50
Mbale Municipality	Urban	54	15	1	70
Nama S/C	Trunk roads	8.4			8.4
	Feeder roads			33.6	33.6
	Community roads			24	24

Table 5.5.7a Number of Health Units by District and type.

DISTRICT	NUMBER OF					BEDS
	HOSP	HC/DMU/D	SD	MU	AP	
Bushenyi	2	13	16	0	8	542
Kampala	14	24	0	5	0	3563
Kotido	2	8	20	0	0	529
Kumi	3	3	13	1	0	502
Lira	1	15	18	1	7	462
Mbale	2	33	23	1	7	757
Mukono	6	27	15	0	0	861
Rakai	1	18	19	0	0	394
Distric		No of Beds				
TOTAL	98	714	603	33	57	23717

Source:MoH Inventory 1996

Table 5.6.1a Summary of the RSDP Physical Components

Activities		Total (KM)
A1-1	Manual Routine Maintenance	All
A1-2	Mechanised Routine Maintenance	All
A1-3.1	Regravelling only	6418
A1-3.2	Resealing with SBST	334
A1-3.3	Application of AC overlay	514
A2-1.1	Spot rehabilitation of gravel roads	3448
A2-1.2	Full rehabilitation of gravel roads	448
A2-2	Spot rehabilitation and reseal with DBST	233
B1	Roads for capacity improvement	54
B2	Paved roads for full or partial strengthening/recognition	474
B3	Gravel roads for paving	2344
B4	Feeder roads for upgrading	1685

Table 5.6.1b The RSDP Cost Summary

		Cost estimate (US\$ Million)			Total	% of Total Plan
		First Half		Second Half		
		On-Going	New			
A	Road maintenance and rehabilitation	149.67	81.83	212.43	443.93	29.5
B	Network improvement	49.54	407.29	538.53	995.36	66.1
C	Road network administration and capacity building	23.24	42.87	-	66.11	4.4
	Programme Total	366	729	1095	1644	100

Table 5.6.1c Financing Summary

PROJECT NAME AND FINANCING COURSE			
		ON-GOING	NEW
Grand Programme Total			903.97
Donor Funds	ADB		32.90
	DANIDA		32.41
	EU		162.69
	IDA		248.07
	IDB		33.46
	IFC		1.90
	IRISH AID		5.10
	JICA		16.90
	KFW		28.81
	NORWAY		2.89
	DFID		1.40
	SHORTFALL		44.38
Total Donors			610.91
Government of Uganda			182.44

APPENDIX I

PART (a)

Un-metered charges: Current rates

Category	Water only	Sewerage only
Public stand	Ug.shs.30,000	Not applicable pipe
Residential 1 tap	Ug.shs.3,696	Ug.shs.2,772
2-4 taps	Ug.shs.11,088	Ug.shs.8,316
5-8 taps	Ug.shs.18,480	Ug.shs.13,860
More than 8 taps	Ug.shs.27,720	Ug.shs.20,790 taps

Taps include draw off points such as toilets, showers etc

Institution/government

Number of users

1-5	Ug.shs.15,000	Ug.shs.15,000
6-15	Ug.shs.45,000	Ug.shs.45,000
15-25	Ug.shs.76,000	Ug.shs.76,000
51-100	Ug.shs.91,200	Ug.shs.91,200
101-250	Ug.shs.114,000	Ug.shs.114,000
More than 251	Ug.shs.418,000	

Number of users

1-5	Ug.shs.21,120	Ug.shs.21,120
6-15	Ug.shs.63,360	Ug.shs.63,360
16-25	Ug.shs.105,600	Ug.shs.105,600
26-50	Ug.shs.126,720	Ug.shs.126,720
51-100	Ug.shs.158,400	Ug.shs.158,400
105-250	Ug.shs.316,800	Ug.shs.316,800
More than 251	Ug.shs.580,000	Ug.shs.580,000

Metered charges

Category	Water only per m3	Sewerage only per m3
Public stand pipe	Ug.shs.400	Not applicable
Cost per Jerrycan	Ug.shs.8	
Residential	Ug.shs.616	Ug.shs.462
Cost per Jerrycan	Ug.shs.12	
Institution/government	Ug.shs.760	Ug.shs.760
Cost per Jerrycan (20ltrs)	Ug.shs.15	
Industrial/commercial		
First 500m3 per month	Ug.shs.1,056	Ug.shs.1,056
501-1500m3	Ug.shs.1,264	Ug.shs.1,264
Over 1501m3 per month	Ug.shs.1,424	Ug.shs.1,424
Cost per Jerrycan (20ltrs)	Ug.shs.21	

Minimum charges

Whether a consumer is metered or un-metered, the following are charged as minimum charges on the various categories of consumption;

Public stand pipe Shs.30,000/= per month

Residential buildings;

½” supply 3,696/= per month

¾” supply 18,480/= per month

1” supply 27,720/= per month

Institutions and government

½” supply 4,560/= per month

¾” supply 22,800/= per month

1” supply 34,200/= per month

2” supply 76,000/= per month

3” supply 114,200/= per month

4” supply 152,200/= per month

6” supply 228,000/= per month

Industrial and commercial

½” supply 6,336/= per month

¾” supply 31,680/= per month

1” supply 34,200/= per month

2” supply 105,600/= per month

3” supply 158,400/= per month

4” supply 211,000/= per month

6” supply 316,000/= per month

APPENDIX I PART (b)

Road Projects and Donor Efforts

Under the Northern Uganda reconstruction programme 30km of urban roads have been rehabilitated. Furthermore, in FY 1996/97, 25km of bitumen roads were resealed in Tororo, Mbale, Kasese, Mbarara and Kabale Municipalities. The network in urban areas with the exception of KCC in fair good condition is bitumen (less than 50%), gravel (Less than 30%), and all earth roads are in poor condition

Since 1986, urban areas have had road rehabilitation and maintenance projects as follows: -

European economic union (EEC) phase I and II (1983-92); JICA II (1989-90); and first urban project (1992-98).

The First Urban Project:

This was a project financed by the World Bank under the IDA facility, the Nordic Development Bank (NDF) and GTZ, and managed by the World Bank. The overall objective of the project was to support efforts to decentralised responsibilities for the planning, design and management of urban services to local authorities while assisting with reconstruction of the country after a period of political instability, social strife and physical destruction. The project components comprised the following: -

Improvement of urban services in Kampala including:

Rehabilitation of solid waste collection and disposal system

Upgrading of urban markets

Maintenance of urban roads

And provision of infrastructure for self help low cost housing

Training and technical assistance for strengthening the responsible institution (MoLG, KCC, Institute of Public Administration (IPA), and the Physical Planning Department (PPD) and improving their revenue bases. Assistance to MoLG included strengthening the Local Government Inspectorate and providing financial management and administrative training programs for other local authorities in Uganda.

The KCC roads and Drains Maintenance Program

The program was implemented between 1993 and 1995. Under this component 20km of bitumen and 6km of gravel roads received routine maintenance annually for three years. In addition, contractors were trained but still the capacity has not increased due to the same problems that were cited for EEU I and II projects. The road network in Kampala in fair to good condition is bitumen (60%), gravel (50%) and earth (30%).

DANIDA has supported a number of projects. Starting in 1991, DANIDA provided assistance to Rakai district through technical assistance of a consultant to prepare proposals for rehabilitation of Kyotera-Rakai road. In October 1992, DANIDA provided local inputs for a UNDP/ILO (UGA/013/86) project using a MoLG rehabilitation Unit.

GOU and DANIDA signed memorandum of understanding (MoU) in December 1998 concerning a Danida road sector program support (RSPS) for the period 1997 – 2002.

Danida is also providing support to labour-based policy promotion initiatives (LAPPCOM) projects is part of the GOU/ILO labour-intensive special public sector works program implemented under the Ministry of Finance, Planning and Economic Development (MOFPED).

USAID assisted rural feeder roads rehabilitation program in 1991 with a grant of shs.4,000,000,000/= (approx. US \$ 4 million) for rehabilitation activities. Also provided for in the grant was administrative matters including mobilising adequate and timely resources, strengthening institutional set-up and the district administration capacity to maintain RFR.

USAID also supported other projects through budgetary provisions to the tune of the order of US\$ 14.6 million between 1991 and 1996 for the road rehabilitation and maintenance in Mukono, Mpigi, Luwero, Mubende, Masaka, Rakai, Kiboga and Kalangala:

JICA I, Economic Recovery Credit of the World Bank (ERC II Program)
BADEA Project in Mukono, Mpigi, Mubende and Kiboga
IDA 4th Highway project, GTZ Project which originally covered Kasese, Kabarole, Hoima and Kabale
UNDP/UNCDF/ILO Program which had two sub-units in the districts of Masaka, Rakai, Mbarara, Bushenyi, Rukungiri and Kabale
IFAD/IDA/SWRARP Program in the districts of Mbarara, Bushenyi, Rukungiri, Kabale and Kisoro.

GTZ, the German Agency for Technical Co-operation, implemented the feeder roads program in the districts of Kabarole, Bundibugyo, Kasese and Hoima.

UNDP/UNCDF/ILO project that rehabilitated 790 km in Mbarara, Masaka, Rakai, Bushenyi, Rukungiri and Kabale districts. It also repaired bridges, mounted training programs, and gave technical assistance to these districts in 1997 and 1998.

JICA, the Japanese International Co-operation Agency, announced a yen 329 million grant purely for procurement of roads equipment from Japan as part of JICA I Project in 1988. Japanese Government Grant II of Yen 326 million was extended by the Government of Japan for procurement of additional equipment from Japan to constitute urban roads resealing units in 1989. JICA III Grant was solely used for rehabilitation and construction of new workshops at Bugembe.

IDA supported roads in eastern Uganda as part of 4th Highway Project. The 1992 strategy recognised serious constraints in financing and management of RFRs and recommended gradual increase of contractor executed work. It is proposed gradual use of LB/LEB to machine based. LB/LEB would require intensive training.

ILO prepared a RFR component of Uganda Transport Rehabilitation Project (UTRP) which commenced in 1995 and is close to completion.

Nordic Fund has co-financed the Uganda Transport Rehabilitation Project (UTRP) in four districts of eastern Uganda, in training contractors in labour intensive methods through Norconsult.

DFID (Former ODA) has provided institutional support to MOWH&C and technical assistance to both classified and feeder roads through an advisor and also under a gravel roads maintenance program.

BADEA, the Arab Bank for Economic Development in Africa, granted a loan of US\$8.2 million to the government for the procurement of US\$ 7.1 million of roads rehabilitation equipment for districts in central Uganda. Technical assistance in the identification of priority roads, conditional assessment, cost estimation and the preparation of tender documents for contracting, was also provided.

IFAD has also assisted the Belgian Survival Fund, also known as the Hoima district integrated community development project (Hoima and Kibale districts) with a five year US\$ 9.2 million project that run from 1991/92 to 1995/96. The project comprised of health, water and sanitation; agriculture; community development; and infrastructure support components. It targeted strengthening the district administration treasury and administration departments to improve the DA executive capacity, fiscal and revenue base; strengthen capacity of district works departments through provision of transport and culvert construction equipment and provide 17 sub-parishes with tools for access tract development. Collaborative links were to be maintained with other programs viz. Irish Aid, GTZ and ADB.

Irish Aid has also focussed on labour-based methods as in Kibale district as Kibale District Development programme (KDDP). KDDP was conceived in 1994 as the main target of Irish Aid to Uganda to enhance economic and social development through capacity building in the district administration, water and sanitation, road infrastructure, health infrastructure and primary education. The road sub-sector support which targeted both trunk and feeder roads benefited from provision of both a co-ordinator and a Technical Advisor.

In addition to social and economic development, a major aim of Irish Aid is to provide sustainable development, improved access for rural population in pursuit of the essential issues cited above.

The total budget was Irish pounds 60,778 equivalent to US\$ 1,032,466.

The European Union (EU), is in preparatory stages for launching an institutional study slated, in the RFR sub-sector, for April 1999. The EU has in the past provided assistance for the South Western Uganda Road Maintenance Program (SWURMP).

ERCII Feeder Roads Rehabilitation Project: Of the 21, 200km of km of RFRs network in the country 8,150kms (representing 38%) fall under the ERCII project area. According to the 1992 strategy paper 80% (6,520km) was to be rehabilitated during the five – year period. To-date 5,100 km have been rehabilitated representing about 70% level of achievement. Of the rehabilitated roads about 1,800 km (35%) are already impassable.

APPENDIX II

Table 5.2 Estimated Number of Number of Households, Uganda

Residence	Census	Surveys			
	<i>(Actual)</i>	<i>(Estimated)</i>			
	1991	1992/1993	1993/94	1994/95	1995/96
Rural	2,987,197	3,137,294	3,240,440	3,296,326	3,260,692
Urban	446,980	529,894	544,620	522,240	585,609
Total	3,434,177	3,667,188	3,785,060	3,820,279	3,846,301

Source: Household Integrated Survey 1995/96

Table 5.3 Average Household size, Uganda

Residence	Census	Surveys			
	<i>(Actual)</i>	<i>(Estimated)</i>			
	1991	1992/1993	1993/94	1994/95	1995/96
Rural	4.9	4.9	4.9	4.9	5.1
Urban	4.0	4.1	4.2	4.3	4.6
Total	4.8	4.8	4.8	4.8	5.0

Source: Household Integrated Survey 1995/96

Table 5.4 Average per Household and Capita expenditure, 1992/93-1995/96

Region		Per Household				Per Capita			
		92/93	93/94	94/95	95/96	92/93	93/94	94/95	95/96
Central	Rural	53,500	65,100	86,900	91,700	11,800	14,200	18,900	19,400
	Urban	126,300	170,800	187,200	196,100	31,300	43,000	47,900	44,200
Eastern	Rural	45,500	40,000	48,400	66,300	9,200	8,800	9,600	12,500
	Urban	72,000	80,300	103,100	130,400	17,900	21,400	22,300	29,200
Northern	Rural	38,100	35,800	45,900	52,200	7,400	7,500	9,500	10,100
	Urban	63,400	84,600	99,200	91,500	13,400	17,300	18,300	16,800
Western	Rural	46,500	51,400	48,500	72,000	9,400	9,500	11,300	13,800
	Urban	73,800	82,400	103,100	138,900	18,500	20,100	25,600	30,800
Uganda	Rural	46,300	48,900	61,600	71,700	9,500	10,100	12,500	14,000
	Urban	104,500	138,200	158,100	167,900	25,600	34,100	38,100	36,800

Source: Household Integrated Survey 1995/96

Table 5.5 Percentage distribution of monthly household expenditure by item group, 1994/95 and 1995/96

Expenditure group	Rural		Urban		Total	
	94/95	95/96	94/95	95/96	94/95	95/96
Food, drink, tobacco	65	59	53	43	62	55
Clothing and footwear	4	5	4	5	4	5
Rent, fuel and power	13	12	19	19	15	14
Household and personal equipment	6	7	6	6	6	7
Transport	2	3	5	6	3	4
Health and medical care	4	4	4	3	4	3
Education	4	5	7	8	5	6
Other consumption expenses	1	2	2	3	2	2
Non consumption expenses	3	4	6	6	4	5
Total	100	100	100	100	100	100

Source: Household Integrated Survey 1995/96

Table 5.6 Average household monthly expenditure by item group 1995/96

Item (Group)	Central	Kampala	Eastern	Northern	Western	Uganda
Food, drink, tobacco	50	40	60	59	59	56
Clothing and footwear	5	5	4	5	5	5
Rent, fuel and power	16	22	14	12	13	14
Household and equipment	6	6	6	6	7	6
Transport	5	7	2	2	3	3
Health and medical care	3	3	4	3	3	3
Education	7	8	5	5	5	6
Recreation and Other	3	4	1	3	1	5
Non consumption	5	7	4	4	4	5
Total	100	100	100	100	100	100

Source: Household Integrated Survey 1995/96

Central region excludes data from Kampala district

Table 5.7 Percentage distribution of household expenditure on selected items 1992/93-1995/96

Item	1992/93	1993/94	1994/95	1995/96
Food, drink, tobacco	66	64	62	57
Rent, fuel and power	12	14	16	15
Household and equipment	7	5	6	7
Education	5	5	5	6
Others	10	12	3	15
Total	100	100	100	100

Source: Household Integrated Survey 1995/96

Table 5.10 Percentage distribution of monthly household income by item group, 1994/95 and 1995/96

Area	1994/95		1995/96	
	Per household	Per capita	Per household	Per capita
Central	91,200	20,100	109,600	23,200
Kampala	183,200	47,000	262,100	61,000
Eastern	54,300	10,700	89,100	17,000
Northern	49,100	10,000	59,300	11,400
Western	61,200	12,100	84,100	16,300
Uganda	73,600	15,200	98,900	19,700

Source: Household Integrated Survey 1995/96

Table 5.11 Percentage distribution of monthly household income by region, 1994/95 and 1995/96

	Central*		Kampala		Eastern		Northern		Western	
	94/95	95/96	94/95	95/96	94/95	95/96	94/95	95/96	94/95	95/96
Salaries and wages	18	21	39	46	26	17	20	17	22	23
Gross entrepreneurial	55	35	36	9	55	31	62	43	57	34
Property income	11	34	7	30	4	37	6	29	6	31
Current transfers etc	17	10	18	15	16	14	12	12	16	13
Total	100	100	100	100	100	100	100	100	100	100

Source: Household Integrated Survey 1995/96

Table 5.12 Percentage distribution of households by monthly household income classes (in '000 UgShs), 1992/93 – 1995/96

Class	1992/93			1993/94			1994/1995			1995/96		
	R	U	T	R	U	T	R	U	T	R	U	T
0-50	81	51	76	68	25	61	54	19	54	55	23	50
50-100	15	28	17	25	33	26	33	29	32	27	27	27
100+	5	21	7	9	12	13	13	52	18	18	40	23
All	100	100	100	100	100	100	100	100	100	100	100	100

Source: Household Integrated Survey 1995/96

Key: R- Rural areas, U- Urban, T- Total.