

INSTRUCTION NOTES FOR THE COMPILATION OF

FORM BS100

FOR COMMERCIAL BANKS IN UGANDA

FOR COMMERCIAL BANKS LICENSED UNDER THE FINANCIAL INSTITUTIONS ACT, 2004

(AS AMENDED)

AUGUST 2017

FOREWORD

Institutions registered under the Financial Institutions Act (FIA), 2004 as amended and the Micro-Finance Deposit Taking Institutions (MDI) Act 2003 are required to report to the Central Bank data or information that the Bank may deem necessary for carrying out its responsibilities as spelt out in the two Acts. The Central Bank designs, and amends as necessary, forms/returns that are used to collect information from the institutions. The Form BS100 is one of the statutory returns designed by the Supervision and Research Directorates of Bank of Uganda for all Commercial banks in Uganda.

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

In cases where further assistance or clarification is required in completing the BS100 form, one may contact telephone numbers 041-4258441, Ext. 3343 or 2175.

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

Bank of Uganda
Supervision Directorate, Commercial Banking Department
P. O. Box 7120, KAMPALA.

Copy to:

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

**SUPERVISION DIRECTORATE
BANK OF UGANDA**

AUGUST 2017

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GENERAL INSTRUCTIONS AND DEFINITIONS

Structure of the Form

The form is composed of the following: Assets and Liabilities, Off Balance Sheet Items, Analysis of Loans and Advances, Monthly Report on Interest Rates, Analysis of Deposits, Analysis of Equity Investments, Breakdown of Other Assets and Other Liabilities, Analysis of Borrowings, Analysis of Other Securities, Breakdown of Amounts due from Non-Resident Banks, Analysis of Securities Issued, Analysis of Financial Derivatives, Analysis of Subordinated Debt and Redeemable Preference Shares Exchange rates and Other Comments.

Period Covered and Reporting Date

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

Completion of Return

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

Reporting Currency

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

Valuation of Financial Assets/Liabilities

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

Appendices

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

Branch

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

Sub-Branch

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

Agency

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

Mobile Unit

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

ATM Locations

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

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

Repurchase Agreement (REPO)

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

Statistical Reporting Of Financial Derivatives

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

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

3. Show the actual underlying amounts of the derivative, i.e., the gross contractual amounts as an off-balance-sheet item in Schedule 1.

Residency

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

Non-resident Sector

The non-resident sector is broken down into 'non-resident banks' and 'other non-residents'. Non-resident banks are all banks operating outside Uganda. Other non-residents comprise individuals and business entities.

Resident Sector

The sectorisation of resident institutional units is a key element in the compilation and presentation of this form. It is necessary, in the compilation of statistics, to identify the financial sectors' claims on other sectors. The Resident Sector is composed of the following institutional units:

a. The Central Bank

This refers to Bank of Uganda.

b. Central Government.

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

Central Government – Budgetary Accounts

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

Central Government – Projects

Consists of Government Projects.

Central Government – Autonomous Agencies

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

c. Local Government

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

d. Non-Financial Public Enterprises

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

e. Commercial Banks

These are institutions licensed under the Financial Institutions Act (FIA) 2004 and are listed in Appendix I.

f. Credit Institutions

These are non- bank financial institutions licensed under the Financial Institutions Act (FIA) 2004 Act and are listed in Appendix I.

g. Micro-Finance Deposit Taking Institutions

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

h. Other Financial Corporations

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

i. Private Enterprises

These include private companies, partnerships and sole proprietorships.

j. Other Residents

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

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

Line 1. NOTES & COINS

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

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

Line 2. BALANCES WITH BANK OF UGANDA

Balance on Clearing House account.

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

REPO Loan

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

Line 5. BANK OF UGANDA SECURITIES

This item constitutes securities issued by Bank of Uganda, such as the Bank of Uganda Bill or any other security that the Bank may issue and in which the institution invests. **Deposit auctions** should be reported under "Other BOU securities".

Line 8. CENTRAL GOVERNMENT SECURITIES

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

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

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

Treasury Bonds: Report the fair value of the total holdings of Treasury bonds.

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

Line 14. OTHER SECURITIES (NON-CENTRAL GOVERNMENT SECURITIES)

Report here Securities other than Equities traded in the secondary market that the institution has invested in. These include corporate bonds, debentures, banker's acceptances etc. These may be issued by local governments, private institutions, financial institutions or other institutions other than the Central Government. This includes securities and commercial bills or promissory notes that are eligible for discount by commercial banks or by the Central bank in accordance with the Bank of Uganda Statute 1993. A breakdown of the Other Securities held by the institution must be provided in Schedule 8, broken down into Residents and non-Residents. Equity Investments should be reported in Line 39.

Line 15. DEPOSITS

Report here deposits **including accrued interest** in local and foreign currency held at commercial banks, credit institutions and MDI's, Other Financial Institutions and Non-resident banks. **The institution's interbank time deposits or placements of deposits in other banks should be reported here.** Nostro balances (accounts that a commercial bank holds with a foreign bank) should be recorded under "Deposits with Non-resident Banks". All over-drawn deposit accounts are reclassified as borrowings and reported under the relevant category (Line 58).

Line 21. LOANS TO FINANCIAL INSTITUTIONS

This refers to amounts due as a result of any arranged loans to other deposit taking institutions and Other Financial Institutions. Where the Parent/Group Company is a deposit taking or banking institution, the balances therein should not be reported under 'Parent/Group Company' but under the appropriate type of financial institution e.g. 'Due from Commercial Banks in Uganda. Lines 22 to 28 provide the required breakdown of loans to financial institutions. Provide details of 'Due from Non-Resident Banks in Schedule 9. **Placements of deposits** in other banks should be reported as deposits held with those institutions under the relevant category (Line 15).

Line 29. LOANS, ADMINISTERED ADVANCES, OVERDRAFTS AND DISCOUNTS

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

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

Loan Loss Reserves:

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

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

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

NB. The Loans, Overdrafts and Administered Advances are reported on a GROSS and NET basis. (See line 29 & 37).

Note:

1. The amounts outstanding should also be reported according to the economic sector of the borrower, and their resident status in Schedule 2(a) and 2(b) respectively. The amounts in Line 29, Line 180, Line 189, and Line 210 should be equal.
2. Loans to individuals, groups or household for business purposes should be reported under the category "Private Enterprises", while Consumer loans to individuals should be reported as "loans to other residents"

Line 38. FINANCIAL DERIVATIVES

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

Line 39. EQUITY INVESTMENTS

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

Equity Investments in Subsidiary / Affiliated Companies

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

Other Equity Investments

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

Line 42. GROSS FIXED ASSETS

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

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

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

NB. Accumulated Depreciation on all fixed assets should be netted off against the value of the Gross Fixed Assets. Fixed Assets are, therefore, reported on a Gross and Net basis. (See Line 42 and 48)

Line 49. NET DUE FROM OWN OFFICES IN UGANDA FOR ITEMS IN TRANSIT

Report the net amount receivable from the institution's offices in Uganda. However, amounts due and uncleared, which are 30 days and more, will be considered as Other Assets subject to classification. Examples of items that would normally be found under this item are: head office and branch clearing accounts representing nominal value of cheques deposited, transfer of funds and other similar accounts dealing with items in the course of settlement or in transit, temporarily in suspense or in the process of collection. Thus these items have to be carried in the balance sheet as cash items or handovers until the following day. If the net position due to Head office or branches is negative, it should be shown under this item, Liabilities (Line 86).

Note

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

Line 50. DUE FROM OTHER BANKS FOR ITEMS IN TRANSIT

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

Line 51. OTHER ASSETS

Those items of Assets, which are not listed anywhere above should be included here. Assets other than premises, shares and stocks acquired in satisfaction of debts due to the institution should be included here. All prepaid expenses like rent and insurance, accounts/fees received, suspense debits like revenue should be included here. If Other Assets exceed 5% of Total Assets, provide a breakdown of Other Assets in Schedule 6.

LIABILITIES

Line 53. DEPOSITS

All deposits should be reported here. Breakdowns of deposits by resident and non-resident sectors should be reported in Schedule 4 (a) for Uganda shilling denominated deposits and Schedule 4 (b) for foreign currency denominated deposits. Amounts received by a primary dealer bank from another financial institution for purposes of investing in a REPO transaction with the central bank should be reported as a deposit with the primary dealer under the category “Deposits with commercial banks in Uganda (line 16). The financial institution’s claim is on the primary dealer bank. Accounts with debit balances should be treated as loans and reported under the relevant category under Loans, Administered Advances, Overdrafts and Discounts (Line 29). Inter-bank placements (of other banks) should be reported under **Borrowings, Commercial banks (Other Loans): Line 64.**

Demand Deposits:

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

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

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

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

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

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

Line 58. BORROWINGS

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

Bank of Uganda:

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

Note: The reporting institution should ensure that the borrowing under Development Finance Department of Bank of Uganda is reported under Administered Funds; Line 78.

Commercial Banks (Repo Arrangement)

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

Commercial Banks (Other Loans)

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

Credit Institutions

Report here loans including accrued interest, taken from credit institutions.

Micro-Finance Deposit Taking Institutions (MDIs)

Report here loans including accrued interest, taken from MDIs.

Other Financial Institutions

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

Due to Resident Parent/Group Companies

The reporting institution should indicate any balances including accrued interest, owed to the Parent institution, or to any of the Group Companies. Where the Parent/Group Company is a banking institution, the balances therein should be reported under appropriate category e.g. Commercial banks (line 64).

Other Borrowings-Residents

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

Non-Resident Banks

Refers to loans and advances including accrued interest, from banks operating outside Uganda. Special Administered Funds for onward lending under special arrangements with the Ugandan Government e.g. from the European Investment Bank, East African development Bank, etc. should not be reported here, but under Administered Funds (Line 84).

Due to Non-Resident Parent/Group Companies

The reporting institution should indicate any balances including accrued interest, owed to the Non-Resident Parent institutions or to any of the Group Companies. Where the Parent/Group Company is a

banking institution, the balances therein should be reported under appropriate category “Borrowings from Non-Resident Banks” (line 70).

Other Borrowings-Non-Residents

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

Line 73. SECURITIES ISSUED

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

Bonds and Debentures

Report here Bonds and Debentures issued by the reporting institution.

Other Securities

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

Line 76. FINANCIAL DERIVATIVES

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

Line 77. ADMINISTERED FUNDS

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

Bank of Uganda

Funds obtained from the Bank of Uganda's Development Finance Department should be reported here.

Commercial Banks

Credit Institutions

Micro-Deposit Taking Institutions (MDIs)

Other Financial Institutions

Other Residents

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

Non-Resident Banks

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

Other Non-Residents

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

Line 86. NET DUE TO OWN OFFICES IN UGANDA FOR ITEMS IN TRANSIT

Report the net amount payable from the institution's offices in Uganda. However, amounts due and uncleared, which are 30 days and more, will be considered as Other Liabilities subject to classification. Examples of items that would normally be found under this item are: head office and branch clearing accounts representing nominal value of cheques deposited, transfer of funds and other similar accounts dealing with items in the course of settlement or in transit, temporarily in suspense or in the process of collection. Thus these items have to be carried in the balance sheet as cash items or handovers until the following day. If the net position due to Head office or branches is positive, it should be shown under this item on the Asset side (Line 49).

Note

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

Line 87. OTHER LIABILITIES

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

Unpaid Bank Drafts

Includes Bank Drafts issued, not yet presented for Payment.

Other Accounts Payable

It includes allowances to cover expenses that can be foreseen.

Other Provisions

Report here other provisions. Such provisions may include provisions for accrued taxes and those made for internal purposes e.g. frauds and forgeries, etc. This excludes General Provision and Specific Provision for Loan Losses, which are reported in Line 102 and Line 35 respectively.

Other

Other liabilities not included anywhere else above. These include balances on the Uganda Revenue Authority (URA) collection accounts of the reporting institution.

LINE 92. SUBORDINATED DEBT AND REDEEMABLE PREFERENCE SHARES

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

Redeemable preference shares are shares, which are repayable at a later date, and they precede other preferred shares and ordinary shares but follow other classes of debt in order of priority of payment. Provide a breakdown of Subordinated Debt and Redeemable Preference Shares in Schedule 11.

Line 96. CAPITAL

Paid Up Ordinary Shares

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

Paid Up Preference Shares

Preference shares have rights superior to those of common shares such as rights on either the earnings or the assets of the institution. Preferences as to earnings exist when the preferred shareholders have a

stipulated dividend rate (expressed either as a shilling amount or as a percentage of the preference share's par or stated value). Preferences as to assets exist when the preference shares have a stipulated liquidation value.

Share Premium

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

Retained Earnings/Deficits

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

Revaluation Reserves

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

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

Other Reserves

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

General Credit Risk Reserves

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

Line 105. YEAR-TO-DATE PROFIT/LOSS

Revenue for Current Year.

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

Expenditure for Current Year.

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

SCHEDULES

SCHEDULE 1: OFF BALANCE SHEET ITEMS

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

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

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

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

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

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

SCHEDULE 2: ANALYSIS OF LOANS AND ADVANCES

Under this Schedule,

1. Part (a) shows the breakdown of various economic sectors, which benefited from credit as shown in Line 29 on the Assets page. The sectors and sub-sectors are defined below.
2. Part (b) shows the Institutional and Residence Status of the debtors.
Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.
3. Part (c) shows the Demand for Credit during the Month broken down by economic sector.
Applications: Report here the number of duly filled in applications for credit received and approved by the institution during the reporting period and the amount, for each sector.
Approvals: Also report the number of loans approved during the reporting period and the amount, irrespective of when the application was received, for each sector.
Note that what is required is approved loans and not disbursements.
4. Part (d) shows the Month-to-Month Change in Loans and Advances, as follows:

Total Outstanding Loans, Advances and Discounts of Previous Month

ADD: Gross extensions during month

LESS: Repayments of principal and interest during month

ADD: Interest capitalised

LESS: Payments made to reduce capitalised interest

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

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

Total Loans, Advances and Discounts for Current Month

Note:

The amount in the first line, 'Total Outstanding Loans, Advances and Discounts of previous month', should agree with the amount in the last line 'Total Advances and Discounts for Current Month' of the preceding month's schedule. In addition, the total in the line 'Total Loans, Advances and Discounts for Current Month' should agree with Line 29 and the total of Schedule 2(a) and Schedule 2(b).

Definitions for Schedule 2(a)

1. Agriculture, Fishing and Forestry

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

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

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

(i.) Farming:

Farming includes

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

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

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

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

(ii.) Fishing:

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

(iii.) Forestry:

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

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

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

II. Processing

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

III. Marketing

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

2. Mining and Quarrying

This covers activities related to the extraction and dressing of natural minerals, and solids such as ores, and liquids such as petroleum and natural gases.

Mining and Quarrying also includes supplementary activities aimed at preparing the crude materials for marketing; for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels.

It however **excludes** the usage of the extracted materials without a further transformation for construction purposes, the collection, separate site preparation activities for mining and geophysical, geologic and seismic surveying activities, mining of coal.

3. Manufacturing:

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

The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

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

(i.) Food, beverages and tobacco: This covers the processing of food, dairy and bakery products; sugar and products; cocoa and chocolate; grain mill products; animal feeds, beverages and tobacco; slaughter, preparation and preservation of meat and products; processing, preservation, and canning of fish, fruits and vegetables; distillation, rectification, and blending of spirits, malt, malt liquor, and carbonated waters.

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

4. Trade

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

(i.) Wholesale

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

(ii.) Retail

The resale of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, door-to-door sales persons, hawkers

and peddlers, consumer cooperatives, auction houses etc. Retailers normally act as agents for a principal and sell on a commission basis.

(iii.) Exports, Imports and Re-exports

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

(iv.) Restaurant and Hotels

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

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

5. Transport and Communication

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

- (i.) Land transport, road, rail and water transport. Also included are booking and travel agencies; storage, warehousing and freight.
- (ii.) Postal and Courier services
This includes activities such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.
- (iii.) Telecommunications
This includes the activities of providing telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified under telecommunications is the transmission of content, without being involved in its creation.

6. Electricity and Water

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

- (i.) Electricity: This comprises the generation of electric power, and its distribution as specified above.
- (ii.) Water: This comprises the collection, purification and distribution of water to households, industrial and commercial users;

7. Building, Mortgage, Construction and Real Estate

This includes:-

- (a) Residential Mortgages.
- (b) Commercial Mortgages.
- (c) Land Purchase.
- (d) Road Construction.
- (e) General trade contractors such as building construction companies.
- (f) Special trade contractors, such as electrical contractors, plumbers, structural steel erectors, painters, roof and minor repairs.
- (g) Property buying and developing companies.
- (h) Property Developers, Estate Agents and Letting Agents: These are property buying and developing companies; house and estate agents that derive their incomes from owning and letting real estate. This classification **includes** activities related to the provision of long-term residences in facilities such as apartments typically leased on a monthly or annual basis and longer-term accommodation for students (Hostels).

8. Business Services

This section includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users. Examples include services offered by various professional bodies, such as Law, Accounting, Auditing, and book keeping firms; data processing and tabulation; engineering, architectural, technical and advertising service; Also included are vocational skills such as repair of footwear and other leather goods, electrical repair; motor vehicles and motor cycles, watch, clock and jewelry repairs, laundry and cleaning services, dyeing plants, domestic services, barber and beauty shops, photographic studios, including commercial photography, hunting. The reporting institution should specify whether the loan is for Working Capital or any other purpose.

9. Community, Social & Other Services

Include the following services; educational, research and scientific, welfare institutions, business, professional and labor associations, religious organizations and all community related services not mentioned above. **International Organizations:** Include establishments such as United Nations (UN), African Union (AU), Preferential Trade Areas (PTA), Foreign Embassies and Extra-Territorial Bodies.

10. Personal Loans and Household Loans

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

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

Note:

Auto (Car) loans: Loans, advances and overdrafts to individuals and households to purchase cars should be reported separately in the line provided (line 177).

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

Loans to staff and other insiders should be reported as part of Household loans and Personal loans with the exception of mortgages. Staff mortgages should be classified as Residential Mortgages.

11. Other Activities

This section covers all other activities not mentioned anywhere else.

SCHEDULE 3: MONTHLY REPORT ON INTEREST RATES

In the first part of this schedule; Part A, the deposit rates on the demand and savings deposits are shown; Part B, captures the deposits rates on time / fixed deposits; Part C shows the maximum rates offered on the various accounts and their respective amounts; The forth part of the Schedule, Part D, shows various Lending Rates charged on Loans according to the sectors in Schedule 2 and by maturity.

Please note the following:

Part A:

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

Part B:

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

Part D:

1. The rates charged on loans and the relevant amounts lent out during the period should be reported in the appropriate category for both local and foreign currency by sector and maturity accordingly.
2. This report should include interest rates charged on all loans during the reporting period only. Consequently if no new loan is granted within the reporting period, then no rate should be reported for the relevant category of loan.
3. The total amount lent out should tally with the "Gross extensions during the month"(second line) in Schedule 2(d); Month-to-month change in Loans, Advances and Discounts.

4. Prime Lending Rate: The interest rate at which financial institutions lend funds to their best customers.
5. Base Rate: The benchmark/minimum interest rate at which a financial institution can cover only their costs and on which the pricing for credit facilities is based.
6. Specific reasons should be given for instances where funds are lent out at interest rates below their stated Prime Lending Rate.
7. In cases where the prime lending rate is the same as the base rate, the same value should be reported for both categories.
8. The interest rates on staff loans or loans extended to any other insider should not be included with other loans but recorded separately in the line provided.

SCHEDULE 4: ANALYSIS OF DEPOSITS (Line 53)

This schedule is as follows; Part (a) is for the various categories of deposit holders and the type of deposits held. Government deposits including Government Project Accounts should be clearly identified. Part (b) is for the deposit liabilities of the institution denominated in foreign currency. Part (c) is for movements in deposits during the month. Gross withdrawals and gross deposits at the counters and through the ATM network should be clearly stated. The sum of Part (a) and Part (b) of the Schedule must agree with Line 53 on the liability side. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.**

SCHEDULE 5: EQUITY INVESTMENTS (Line 40)

Equity Investments should be reported at market value and the exchange rate of the currency stated if different from Uganda shillings. Schedule 5(a) shows the Equity Investments in Subsidiaries and Affiliated Companies. **Financial statements for subsidiaries should be attached to the parent institution's year-end statements.** Schedule 5(b) shows the analysis of Equity Investments by institution. Totals should agree with Line 40.

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

SCHEDULE 6: BREAK DOWN OF OTHER ASSETS AND OTHER LIABILITIES (Line 51 and Line 88)

Whenever the amounts stated in Lines 51 and 87 under these items exceed 5% of the total assets and liabilities respectively, a breakdown of the item must be provided in this schedule as per the format. Uganda Revenue Collections held by the reporting Institution must be reported in the line provided regardless of whether total liabilities exceed 5% or not.

SCHEDULE 7: ANALYSIS OF OTHER BORROWINGS (Line 69, 72)

Provide the details of other borrowings as at the end of the month under review. Indicate the lender's name, and status (residents or non-residents). The total should agree with the amount in Line 69 and Line 72. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and the residency status.**

SCHEDULE 8: ANALYSIS OF OTHER SECURITIES (Line 14)

Schedule 8(a) provides a breakdown of securities held by the reporting institution, the residence status and the sector of the issuer. The total should agree with Line 14.

Schedule 8(b) provides a breakdown of securities issued by the reporting institution, by sector of holder. The total should agree with Line 73.

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

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

SCHEDULE 9: BREAKDOWN OF AMOUNTS DUE FROM NON RESIDENT BANKS (Line 27)

Provide a breakdown of amounts due from banks abroad. Indicate the name of the bank, amount and its rating. The total should agree with the number in Line 27.

SCHEDULE 10: ANALYSIS OF FINANCIAL DERIVATIVES

Provide the analysis of financial derivatives transactions by the institution as at the end of the month under review. Schedule 10(a) provides a breakdown of derivative asset and liability positions by correspondent. The total should agree with the number in Line 38 and Line 76. Schedule 10 (b) analyses the contractual maturities of financial derivatives held by the institution, broken down by type. **Refer to pages 7 and 8 for notes on general instructions and definitions for the description of each of the institutional sectors and residency status when reporting in schedule 10(a).**

SCHEDULE 11: ANALYSIS OF SUBORDINATED DEBT AND REDEEMABLE PREFERENCE SHARES (Line 92)

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

SCHEDULE 12: EXCHANGE RATES

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

SCHEDULE 13: OTHER COMMENTS

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

SCHEDULE 14: EAST AFRICAN COMMUNITY POSITIONS

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

Note:

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

Please note that all transactions with the **East African Development Bank (EADB)** at the moment should be reported under “**Burundi**” and further details provided for in **Schedule 13-Other comments**, as we await future revision of the template to suit this kind of reporting.

APPENDIX I

LICENCED COMMERCIAL BANKS, CREDIT INSTITUTIONS AND MICRO-FINANCE DEPOSIT TAKING INSTITUTIONS IN UGANDA

A- LICENCED COMMERCIAL BANKS

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

B- LICENCED CREDIT INSTITUTIONS

1. Opportunity Bank Uganda Ltd
2. Mercantile Credit bank Ltd
3. Post Bank Uganda Ltd
4. Top Finance Bank Uganda Ltd

C- LICENCED MICROFINANCE DEPOSIT TAKING INSTITUTIONS

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

APPENDIX II

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

A- REGISTERED INSURANCE COMPANIES

Non-Life Insurance Companies

1. Alliance Africa General Insurance Ltd
2. APA Insurance (U) Ltd.
3. Britam Insurance Ltd
4. CIC General Insurance Ltd.
5. East African Underwriters Ltd
6. Excel Insurance Co. Ltd.
7. First Insurance Company Ltd.
8. GoldStar Insurance Co. Ltd
9. ICEA General Insurance Co. Ltd
10. Lion Assurance Company Ltd.
11. NIC General Insurance Co Ltd.
12. Nova Insurance Co. Ltd.
13. Pax Insurance Company Ltd Plot 3 Colville Street
14. Phoenix Assurance Ltd
15. Rio Insurance Company Ltd.
16. Sanlam General Insurance (U) Ltd.
17. Statewide Insurance Co. Ltd
18. The Jubilee Insurance Co. of Uganda.
19. TransAfrica Assurance Ltd.
20. UAP Insurance Uganda Ltd

Life Insurance Companies

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

Re-Insurance Companies

1. Uganda Re-Insurance Company Ltd.

B- LICENSED CAPITAL MARKET FIRMS

1. African Alliance Uganda Limited
2. ALTX East Africa Ltd
3. ALTX Clearing Ltd
4. Baraka Capital (U) Limited
5. Baroda Capital Markets Limited
6. BD Wealth Management Ltd
7. Britam Asset Managers Company (Uganda) Limited

8. Crested Capital
9. Deloitte Uganda Limited
10. Dyer and Blair Uganda Limited
11. Equity Stock Brokers Limited
12. GenAfrica Asset Managers Limited
13. ICEA Asset Management (U) Limited
14. KCB Bank Uganda Limited
15. PCP Uganda Limited
16. PKF Consulting Limited
17. PricewaterhouseCoopers Limited
18. Regency Wealth Management Uganda Limited
19. Rock Financial Services Limited
20. Sanlam Investments East Africa Limited
21. SBG Securities Limited
22. Standard Chartered Bank Uganda Limited
23. STANLIB Uganda Limited
24. UAP Financial Services Limited
25. Uganda Securities Exchange
26. Xeno Technologies Uganda Limited

C- FINANCIAL LEASING HOUSES

D- MUTUAL FUNDS AND UNIT TRUSTS

1. African Alliance (Uganda) Limited
2. Britam Asset Managers Company (Uganda) Limited
3. GenAfrica Asset Managers Limited
4. ICEA Asset Management (U) Limited
5. PCP Uganda Limited
6. Sanlam Investments East Africa Limited
7. STANLIB Uganda Limited
8. UAP Financial Services Limited
9. Xeno Technologies Uganda Limited

E- RESIDENT DEVELOPMENT BANKS

1. Uganda Development Bank

F- OTHER PRIVATE FINANCIAL INSTITUTIONS

1. Stromme microfinance East Africa (U) limited
2. Abi-finance (U) Limited
3. Oiku Credit Uganda

G- OTHER PUBLIC FINANCIAL CORPORATIONS

1. Capital Markets Authority
2. Insurance Regulatory Authority
3. Micro Finance Support Center Limited
4. Uganda Retirement benefits Regulatory Authority
5. Financial Intelligence Authority

H- LARGE SAVINGS AND CREDIT COOPERATIVE ORGANISATIONS (SACCOs)

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

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

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

I- LICENSED RETIREMENT BENEFIT SCHEMES

No.	Licensed Retirement Benefits Scheme
1	AAR Health Services Uganda Limited Staff Retirement Benefits Scheme
2	AIG Uganda
3	<i>Alexander Forbes Retirement Fund (Marsh Uganda Ltd, Citibank Uganda Ltd, International Alert Uganda, Alexander Forbes Financial Services Ltd, Uganda Development Bank Ltd, Rakai Health Sciences Program, KCB Bank Uganda Ltd, Guaranty Trust Bank Uganda Ltd, Capital Markets Authority, ICCO Cooperation, Imperial Bank Uganda Ltd, Lion Assurance Company Ltd, Rift Valley Railways (Uganda) Ltd, Unilever Uganda Ltd, Commercial Bank of Africa (U) Ltd, Total E & P Uganda B.V., United Bank for Africa Ltd, Makerere University School of Public</i>

	<i>Health, Fellowship Programme, American Tower Cooperation, ZTE Uganda Ltd)</i>
4	AON Uganda Ltd Staff Retirement Benefits Scheme
5	Bank of Africa Staff Provident Fund
6	Bank of Uganda DC
7	Bank Of Uganda Staff Retirement Benefit Scheme
8	Barclays Bank Retirement Benefits Scheme
9	British American Tobacco Uganda Staff Pension Scheme
10	Centenary Bank Staff Defined Contribution Scheme
11	Crown Beverages Uganda limited
12	Delta Petroleum (u) Ltd Staff Retirement Benefits scheme
13	DFCU Retirement Benefit Scheme
14	Equity Bank (u) staff provident fund scheme
15	Heifer international Uganda staff provident fund scheme
16	Housing Finance Bank Retirement Benefits Scheme
17	ICEA Life Assurance Company (<i>Family Health International, Grameen Foundation Uganda, Human Rights Network, ICEA Agency, NC Bank, ICEA Staff, Bible Society of Uganda, Life Church, Feed the Children, ENCOT, Broll, Diakonia, Insurance Regulatory Authority of Uganda</i>)
18	Jubilee Life Umbrella Retirement Scheme (<i>Fountain Publishers Ltd, Life Ministries Uganda, Aga Khan Foundation, Sadolin Paints Uganda Limited, Swisscontact, DHL, World Renew (CRWRC), Flitlinks International, Eagle Africa Insurance Brokers, AKDN, Finca Uganda & Finca Network Support, Sign Health Gratuity Scheme, Multichoice Uganda, Balaji Insurance Ltd, AVSI Foundation</i>)
19	Kilimo Trust Provident Fund Scheme
20	Kinyara Sugar Works Limited Staff Provident Fund
21	Liaison Financial Services Ltd (<i>Ecobank Uganda Ltd Staff Provident Fund, Ericsson Uganda Staff Provident Fund, Lancet Laboratories Uganda Limited</i>)
22	Liberty Life Assurance Uganda Ltd (<i>East African Underwriters Ltd, First Insurance Co. Ltd, Ultra Uganda Ltd, VECO East Africa Uganda Programme, Africa Center for Treatment and Rehabilitation of Torture Victims, Uganda Cooperative Alliance</i>)
23	Makerere University Business School Retirement Benefits Scheme
24	Mazima Voluntary Individual RBS
25	Makerere University Retirement Benefits Scheme
26	Mbarara University of Science & Technology Retirement Benefits Scheme
27	Monitor Publications Ltd Staff Retirement Benefits Scheme
28	MTN Uganda Contributory Provident Fund
29	NARO Retirement Benefits Scheme
30	National Housing and Construction Ltd Staff Provident Fund
31	National Social Security Fund
32	Nile Breweries Staff Provident Fund
33	NSSF-Staff Provident Fund
34	Opportunity Bank Staff Retirement Savings Scheme
35	Orient Bank Staff Defined Contribution Scheme
36	PACE Staff Retirement Benefits Scheme
37	Parliamentary Pension Scheme
38	PCP Staff Provident Fund
39	Post-Bank Uganda Provident Fund
40	Pride Microfinance Retirement Benefits Scheme
41	Royal Danish Embassy Local Staff Retirement Benefit Scheme

42	Stanbic Bank Uganda
43	Standard Chartered Bank Uganda Pension Trust Fund
44	Stanlib Uganda Umbrella Scheme (<i>Medical Access Uganda Ltd, Ryra Investments, Divine Sisters Investment Club, Crystal Services Investment Club, Sentinel Investment Club, Pelum Staff Pension Fund, Clinton Health Access Initiative Staff Fund, Truss Investments, Pearl Engineering Company Ltd Staff Scheme, Water for People</i>)
45	State-wide Insurance Company Limited Staff Retirement Benefits Scheme
46	Toyota Uganda Limited Staff Retirement Benefits Scheme
47	Tullow Uganda Limited Staff Retirement Benefits Scheme
48	Uganda Breweries Limited Retirement Benefits Scheme
49	UAP Financial Services (<i>ADRA Uganda, Advance Microfinance, Bugema University, Build Africa, C & G ANDIJES, FIDA, Habitat for Humanity, UAP Life Agents DAP, Ligomarc, Self Help Africa, Send A Cow Uganda, Spear Motors, Uganda Flowers Exporters Association, Pentecostal Assemblies of God Uganda</i>)
50	Uganda Clays Retirement Benefits Scheme
51	Uganda Communication Commission Staff Provident Fund
52	Uganda Communications Employee's Contributory Pension Scheme
53	Uganda Electricity Generation Company Limited Staff Retirement Benefits Scheme
54	Uganda Revenue Authority Staff Retirement Scheme
55	UNEB Staff Retirement Benefits Scheme
56	Vivo Energy Uganda Limited Staff Provident Fund
57	Watoto Church Ministries Provident Fund

J- FOREX BUREAU

No.	Name of Forex Bureau	No.	Name of Forex Bureau
1	Access Forex Bureau	92	Kaah Forex Bureau
2	Ace Forex Bureau	93	Kaka Forex Bureau
3	Advanta Forex Bureau	94	Kamwe Forex Bureau
4	African Express Forex Bureau	95	Karibu Forex Bureau
5	Alpha Capital Partners Forex Bureau	96	Kase Forex Bureau
6	Already Forex Bureau	97	Kempaka
7	Amal Forex Bureau	98	Kikuubo Lane Forex Bureau
8	Amin Forex Bureau	99	Klyn Cash Forex Bureau
9	Arrow Forex Bureau	100	Lacedri Forex Bureau
10	Arua Fxb Forex Bureau	101	Laffe Forex Bureau
11	Asante Forex Bureau	102	Lama Forex Bureau
12	Ashanti Forex Bureau	103	Lloyds Forex Bureau
13	Assured Forex Bureau	104	Lukas Forex Bureau
14	Atlas Forex Bureau	105	Mach Forex Bureau
15	Audex Forex Bureau	106	Matrix Forex Bureau
16	Awab Forex Bureau	107	Metropolitan Forex Bureau
17	B. M. Forex Bureau	108	Mid-West Forex Bureau
18	Bakaal Forex Bureau	109	Moha Forex Bureau
19	Bata Forex Bureau	110	Midland Forex Bureau
20	Beso Express Forex Bureau	111	Money Bag Forex Bureau
21	Best Forex Bureau	112	Money Land Forex Bureau
22	Best Rates Forex Bureau	113	Money Point Forex Bureau

23	Bestbuy Forex Bureau	114	Money World Forex Bureau
24	Biashara Forex Bureau	115	Motley Forex Bureau
25	Bicco Forex Bureau	116	Muna Forex Bureau
26	Bigbills Forex Bureau	117	Mungwe Forex Bureau
27	Bio's Forex Bureau	118	Mustaqbal Forex Bureau
28	Blue Print Forex Bureau	119	Ngambi Forex Bureau
29	Bony Forex Bureau	120	Noor Forex Bureau
30	Brave Forex Bureau	121	Norfrax Forex Bureau
31	Buddu Forex Bureau	122	Novo Forex Bureau
32	Capital Forex Bureau	123	Nu Cape Forex Bureau
33	Cash Connect Forex Bureau	124	Odaa Forex Bureau
34	Cash Flow Forex Bureau	125	Olompic Forex Bureau
35	Cash Mart Forex Bureau	126	Omni Forex Bureau
36	City Bureau De Change Forex Bureau	127	P. M Forex Bureau
37	City Fxb Forex Bureau	128	Pay Uganda Forex Bureau
38	Civic Forex Bureau	129	Peniel Forex Bureau
39	Clyde Forex Bureau	130	Powerlite Forex Bureau
40	Comdel Forex Bureau	131	Priceline Forex Bureau
41	Crane Forex Bureau	132	Prime Forex Bureau
42	Crown Forex Bureau	133	Queen Forex Bureau
43	Dahabshiiil Forex Bureau	134	Quick Exchange Forex Bureau
44	Davinette Forex Bureau	135	Redfox Forex Bureau
45	Demo Forex Bureau	136	Reliance Forex Bureau
46	Desert Exchange Forex Bureau	137	Rich Vault Forex Bureau
47	Divine Cash Forex Bureau	138	Rolis Forex Bureau
48	Dollar House Forex Bureau	139	Rolltex Forex Bureau
49	Dot Com Forex Bureau	140	Royal Cash Point Forex Bureau
50	Dual Forex Bureau	141	Sayona Forex Bureau
51	Easy Change Forex Bureau	142	Shalom Forex Bureau
52	Economic Exchange Forex Bureau	143	Shambe Forex Bureau
53	Efeza Forex Bureau	144	Shumuk Forex Bureau
54	Elba Forex Bureau	145	Siyar Forex Bureau
55	Eldouma Forex Bureau	146	Sky Forex Bureau
56	Entebbe Forex Bureau	147	Spa Forex Bureau
57	Epic Forex Bureau	148	Speedbird Forex Bureau
58	Fair Price Forex Bureau	149	Spotcash Forex Bureau
59	Fin Finee Forex Bureau	150	Ssemanda Forex Bureau
60	Floodgates Forex Bureau	151	Stanhope Forex Bureau
61	Forex Bureau 2000 Ltd Forex Bureau	152	Starm Forex Bureau
62	Free Wheels Forex Bureau	153	Super Gate Forex Bureau
63	Friends Forex Bureau	154	Superior Exchange Forex Bureau
64	Gai Exchange Forex Bureau	155	Supreme Forex Bureau
65	Galaxy Forex Bureau	156	Tal Forex Bureau
66	Glory Forex Bureau	157	Tawakal Forex Bureau
67	Goldenbag Forex Bureau	158	Sundus
68	Good News Forex Bureau	159	Top In Town Forex Bureau
69	Guild Frank Forex Bureau	160	Transcash Forex Bureau
70	Hady Forex Bureau	161	Trave Bex Forex Bureau
71	Hare Krishna Forex Bureau	162	Tzars Forex Bureau

72	Harvan Forex Bureau	163	UAE Exchange Forex Bureau
73	Heart Forex Bureau	164	Ugacif Forex Bureau
74	High Savings Forex Bureau	165	Ultimate Forex Bureau
75	HJS Forex Bureau	166	Umoja Forex Bureau
76	Hotel Africana Forex Bureau	167	Unitrust Forex Bureau
77	Hotspot Forex Bureau	168	Vacel Forex Bureau
78	Hydery Forex Bureau	169	Vaya Forex Bureau
79	Idaa Forex Bureau	170	Verizon Forex Bureau
80	Iftin Forex Bureau	171	Victoria Forex Bureau
81	Industrial Graphics Forex Bureau	172	Vigne Forex Bureau
82	Interlink Forex Bureau	173	Virah Forex Bureau
83	J Supi Forex Bureau	174	Walk-In Forex Bureau
84	Jabez Forex Bureau	175	Wall Street Way Forex Bureau
85	Jama Forex Bureau	176	Westlink Forex Bureau
86	Jasco Forex Bureau	177	Xpap Forex Bureau
87	JB Star Forex Bureau	178	YSK Forex Bureau
88	Jentu Forex Bureau	179	Zafar Forex Bureau
89	Jetset Forex Bureau	180	Zain Forex Bureau
90	Juba Express Forex Bureau	181	Zeal Forex Bureau
91	K & W Forex Bureau		

K- LARGE MICROFINANCE INSTITUTIONS

	INSTITUTION
1	Advance Uganda
2	ASA Microfinance (Uganda) Ltd
3	Bancs Micro Finance Ltd
4	Blue Employee Benefits
5	BRAC Uganda
6	Ceda Financial Services Ltd
7	Community Development Microcredit Ltd
8	East African Premier Investments Ltd
9	Ecumenical Church Loan Fund (ECLOF)
10	Emesco Development Foundation
11	Enterprise Support &Community Development Trust (ENCOT)
12	Five Talents
13	Habitat For Humanity - Uganda
14	HOFOKAM
15	Kagadi Women's' Finance Trust
16	Kolping Entrepreneurs' Development Program (KEDEP)
17	Letshego Uganda Ltd/Micro Uganda
18	Premier Credit
19	Rural Empowerment Trust
20	Silver Upholders Ltd
21	Sky Financial Services
22	Talanta Finance
23	Tujijenge Uganda Ltd

24	Uganda Cares Seep
25	Uganda Microcredit Foundation Limited
26	Vision Fund
27	Voluntary Action For Development (VAD)

APPENDIX III

LIST OF PUBLIC NON-FINANCIAL CORPORATIONS

1. Amber House Limited
2. Cable Corporation Ltd
3. Civil Aviation Authority
4. Hotel and Tourism Training Institute(Formerly Crested Crane Hotel& Tourism)
5. Kilembe Mines
6. Kinyara Sugar Works
7. Mandela National Stadium
8. Nakivubo War Memorial Stadium
9. National Housing and Construction Company
10. National Enterprises Corporation
11. New Vision Printing & Publishing Co. Ltd.
12. Nile Hotel International Ltd
13. National Water & Sewerage Corporation
14. Phoenix Logistics Uganda Limited
15. Uganda Air Cargo
16. Uganda Broadcasting Corporation
17. Uganda Crane Industries
18. Uganda Electricity Distribution Company Ltd.
19. Uganda Electricity Generation Co. Ltd.
20. Uganda Electricity Transmission Company Ltd.
21. Uganda Livestock Industries
22. Uganda Posts Ltd (Posta Uganda)
23. Uganda Printing and Publishing Corp.
24. Uganda Property Holdings Ltd
25. Uganda Railways Corporation
26. Uganda Seeds Ltd

APPENDIX IV

A. LIST OF CENTRAL GOVERNMENT BUDGETARY UNITS

1	Office Of The President	71	Uganda High Commission in India, New Delhi
2	State House	72	Uganda High Commission in Kenya, Nairobi
3	Office of The Prime Minister	73	Uganda High Commission in Nigeria, Abuja
4	Ministry of Agriculture Animal Industry And Fisheries	74	Uganda High Commission in South Africa, Pretoria
5	Ministry of Defense	75	Uganda High Commission in Tanzania, Dar es Salaam
6	Ministry of East African Community	76	Uganda High Commission in United Kingdom,

	Affairs		London
7	Ministry of Education, Science, Technology and Sports	77	Uganda Mission at the United Nations, New York
8	Ministry of Energy & Mineral Development	78	Uganda Embassy in Malaysia, Kuala Lumpur
9	Ministry of Finance Planning and Economic Development	79	Ugandan Consulate in Kenya, Mombasa
10	Ministry of Foreign Affairs	80	Amnesty Commission
11	Ministry of Gender, Labour & Social Development	81	Allied Health Professionals Council
12	Ministry of Health	82	Parliamentary Commission
13	Ministry of Information & Communication Technology	83	Electoral Commission
14	Ministry of Internal Affairs	84	Equal Opportunities Commission
15	Ministry of Justice & Constitutional Affairs	85	Uganda Land Commission
16	Ministry of Lands Housing And Urban Development	86	Health Service Commission
17	Ministry of Local Government	87	Judicial Service Commission
18	Ministry of Public Service	88	Law Reform Commission
19	Ministry of Tourism Wildlife And Antiquities	89	Local Government Finance Commission
20	Ministry of Trade Industry and Cooperatives	90	Uganda Human Rights Commission
21	Ministry of Water & Environment	91	Public Service Commission
22	Ministry of Works and Transport	92	Dairy Development Authority
23	Judiciary	93	Electricity Regulatory Authority
24	Treasury Operations	94	Financial Intelligence Authority
25	Uganda Heart Institute	95	Kampala Capital City Authority
26	Uganda Cancer Institute	96	National Drug Authority
27	Uganda Aids Commission	97	National Environment Management Authority
28	Uganda Blood Transfusion Service	98	National Forestry Authority
29	Arua Hospital	99	National Information Technology Authority
30	Butabika Hospital	100	National Planning Authority
31	Masaka Hospital	101	Uganda Free zones Authority
32	Mbale Hospital	102	Uganda National Road Authority
33	Mbarara regional Hospital	103	Uganda Revenue Authority
34	Moroto Hospital	104	Public Procurement and Disposal of Public Assets Authority
35	Mubende Hospital	105	National Identification Registration Authority
36	Mulago Hospital	106	AGO Secretariat
37	Naguru Hospital	107	Population Secretariat
38	Fort Portal hospital	108	National Agricultural Advisory Services Secretariat
39	Gulu Hospital	109	Directorate Of Public Prosecution
40	Hoima Hospital	110	Directorate of Ethics And Integrity
41	Jinja Hospital	111	Directorate of Government Analytical Laboratory
42	Kabale Hospital	112	Office Of The Auditor General
43	Lira Hospital	113	Inspectorate of Government
44	Soroti Hospital	114	Economic Policy Research Centre

45	Uganda Consulate in China, Guangzhou	115	External Security Organisation
46	Uganda Embassy in Australia, Canberra	116	Joint Clinical Research Centre
47	Uganda Embassy in Belgium, Brussels	117	Joint Admissions Board
48	Uganda Embassy in Burundi, Bujumbura	118	National Agricultural Research Organisation
49	Uganda Embassy in China, Beijing	119	National Animal Genetic Resource Centre And Data Bank
50	Uganda Embassy in Democratic Republic of the Congo, Kinshasa	120	National Chemotherapeutic Laboratory
51	Uganda Embassy in Denmark, Copenhagen	121	National Citizenship and Immigration Control
52	Uganda Embassy in Ethiopia, Addis Ababa	122	National Curriculum & Development Centre
53	Uganda Embassy in France, Paris	123	National Leadership Training Centre
54	Uganda Embassy in German, Berlin	124	National Roads Safety Council
55	Uganda Embassy in Iran, Tehran	125	Privatisation Unit/ Divestiture Redundancy Account
56	Uganda Embassy in Italy, Rome	126	Rural Electrification Agency
57	Uganda Embassy in Japan, Tokyo	127	Tax Appeals Tribunal
58	Uganda Embassy in Libya, Tripoli	128	Transport Licensing Board
59	Uganda Embassy in Russia, Moscow	129	Uganda Bureau Of Statistics
60	Uganda Embassy in Rwanda, Kigali	130	Uganda National Bureau of Standards
61	Uganda Embassy in S. Sudan, Juba	131	National Council for the Children/Uganda National Children's Authority
62	Uganda Embassy in Saudi Arabia, Riyadh	132	Uganda Industrial Research Institute
63	Uganda Embassy in Somalia, Mogadishu	133	Uganda Media Center
64	Uganda Embassy in Sudan, Khartoum	134	Uganda Police Force
65	Uganda Embassy in Switzerland, Geneva	135	Uganda Prisons
66	Uganda Embassy in Turkey, Ankara	136	Uganda Registration Services Bureau
67	Uganda Embassy in U.A.E, Abu Dhabi	137	Uganda Road Fund
68	Uganda Embassy in United States, Washington		
69	Uganda High Commission in Canada, Ottawa		
70	Uganda High Commission in Egypt, Cairo		

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

1	Busitema University	31	Uganda National Cultural Centre
2	Gulu University	32	Lugogo Vocational Training Institute
3	Kyambogo University	33	Uganda Management Institute
4	Makerere University Business School	34	Uganda Virus Research Institute
5	Makerere University Kampala	35	Uganda Petroleum Institute Kigumba
6	Mbarara University	36	Fisheries Training Institute
7	Muni University	37	Uganda Wildlife Training Institute - Kasese
8	Kabale University	38	Nakawa Vocational Training Institute

9	Soroti University	39	Engineers Registration Board
10	Bukalasa Agricultural College	40	Uganda Export Promotion Board
11	Uganda Communications Commission	41	Uganda National Examinations Board
12	National Council for Higher Education	42	National Library of Uganda
13	National Disability Council	43	National Medical Stores
14	National Youth Council	44	Uganda Cotton Development Organisation
15	Uganda Trypanosomiasis Control Council	45	Uganda Development Corporation
16	Uganda Medical and Dental Practitioners Council	46	Uganda Energy Credit Capitalisation Company (UECCC)
17	Uganda National Council for Women	47	Uganda National Chambers of Commerce
18	Uganda National Council of Science and Technology	48	Uganda National Health Research Organisation
19	Uganda National Council of Sports	49	Uganda Tourism Board
20	Atomic Energy Council		
21	Uganda Pharmacy Council		
22	Uganda Pharmaceutical Society		
23	Uganda Coffee Development Authority		
24	Uganda Investment Authority		
25	Uganda Wildlife Authority		
26	Uganda Tea Development Authority		
27	Uganda National Meteorological Authority		
28	Law Development Centre		
29	Management Training and Advisory Centre		
30	Uganda Wildlife Education Centre		

APPENDIX V

LIST OF LOCAL GOVERNMENT UNITS

A- DISTRICT LOCAL GOVERNMENTS IN UGANDA

DISTRICTS	
1. Abim District	37. Kabale District
2. Adjumani District	38. Kabarole District
3. Agago District	39. Kaberamaido District
4. Alebtong District	40. Kagadi District
5. Amolator District	41. Kakumiro District
6. Amudat District	42. Kalangala District
7. Amuria District	43. Kaliro Districts
8. Amuru District	44. Kalungu District
9. Apac District	45. Kamuli District

10. Arua District	46. Kamwenge District
11. Budaka District	47. Kanungu District
12. Bududa District	48. Kapchorwa District
13. Bugiri District	49. Kasese District
14. Buhweju District	50. Katakwi District
15. Buikwe District	51. Kayunga District
16. Bukedia District	52. Kibaale District
17. Bukomansimbi District	53. Kiboga District
18. Bukwo District	54. Kibuku District
19. Bulambuli District	55. Kiruhura District
20. Bulisa District	56. Kiryandongo District
21. Bundibugyo District	57. Kisoro District
22. Bushenyi District	58. Kitgum District
23. Busia District	59. Koboko District
24. Butaleja District	60. Kole District
25. Butambala District	61. Kotido District
26. Buvuma District	62. Kumi District
27. Buyende District	63. Kween District
28. Dokolo District	64. Kyankwanzi District
29. Gomba District	65. Kyegegwa District
30. Gulu District	66. Kyenjojo District
31. Hoima District	67. Lamwo District
32. Ibanda District	68. Lira District
33. Iganga District	69. Luuka District
34. Isingiro District	70. Luwero District
35. Jinja District	71. Lwengo District
36. Kaabong District	72. Lyantonde District
73. Manafwa District	95. Ntoroko District
74. Maracha Terego District	96. Ntungamo District
75. Masaka District	97. Nwoya District
76. Masindi District	98. Omoro District
77. Mayuge District	99. Otuke District
78. Mbale District	100. Oyam District
79. Mbarara District	101. Pader District
80. Mitooma District	102. Pallisa District
81. Mityana District	103. Rakai District
82. Moroto District	104. Rubanda District
83. Moyo District	105. Rubirizi District
84. Mpigi District	106. Rukungiri District
85. Mubende District	107. Sembabule District
86. Mukono District	108. Serere District

87. Nakapiripirit District	109. Sheema District
88. Nakaseke District	110. Sironko District
89. Nakasongola District	111. Soroti District
90. Namayingo District	112. Tororo District
91. Namutumba District	113. Wakiso District
92. Napak District	114. Yumbe District
93. Nebbi District	115. Zombo District
94. Ngora District	

B- DIVISIONS AND MUNICIPAL COUNCILS

Municipal Councils

1. Apac Municipal Council
2. Arua Municipal Council
3. Bugiri Municipal Council
4. Bushenyi-Ishaka Municipal Council
5. Busia Municipal Council
6. Enttebe Municipal Council
7. Fortportal Municipal Council
8. Fortportal Municipal Council
9. Gulu Municipal Council
10. Hoima Municipal Council
11. Iganga Municipal Council
12. Jinja Municipal Council
13. Kabale Municipal Council
14. Kamuli Municipal Council
15. Kapchorwa Municipal Council
16. Kasese Municipal Council
17. Kira Municipal Council
18. Kisoro Municipal Council
19. Kitgum Municipal Council
20. Koboko Municipal Council
21. Kotido Municipal Council
22. Kumi Municipal Council
23. Lira Municipal Council
24. Lugazi Municipal Council
25. Makindye-Sabagabo Municipal Council
26. Masaka Municipal Council
27. Masindi Municipal Council
28. Mbale Municipal Council
29. Mbarara Municipal Council

30. Mityana Municipal Council
31. Moroto Municipal Council
32. Mubende Municipal Council
33. Mukono Municipal Council
34. Nansana Municipal Council
35. Nebbi Municipal Council
36. Njeru Municipal Council
37. Ntungamo Municipal Council
38. Rukungiri Municipal Council
39. Sheema Municipal Council
40. Soroti Municipal Council
41. Tororo Municipal Council

C- TOWN COUNCILS

1. Abim T.C	39. Gombe T.C
2. Adjumani T.C	40. Hamurwa T.C
3. Aduku T.C	41. Hima T.C
4. Agago-Lokole T.C	42. Igorora T.C
5. Alebtong T.C	43. Ishogororo T.C
6. Amolator T.C	44. Isingiro T.C
7. Amudat T.C	45. Kaabong T.C
8. Amuria T.C	46. Kaberamaido T.C
9. Amuru T.C	47. Kaberebere T.C
10. Ayer T.C	48. Kabuyanda T.C
11. Binyinyi T.C	49. Kabwohe-itendero T.C
12. Bombo T.C	50. Kagadi T.C
13. Budadiri T.C	51. Kakira T.C
14. Budaka T.C	52. Kakiri T.C
15. Bududa T.C	53. kakooge T.C
16. Bugembe T.C	54. Kakumiro T.C
17. Bugongi T.C	55. Kalangala T.C
18. Buikwe T.C	56. Kaliro T.C
19. Bukedea T.C	57. Kalisizo T.C
20. Bukomansimbi T.C	58. Kalongo T.C
21. Bukomero T.C	59. Kalungu T.C
22. Bukwo T.C	60. Kambuga
23. Bulambuli T.C	61. Kamwenge T.C
24. Bulengeni T.C	62. Kanara T.C
25. Bulisa T.C	63. Kanoni T.C
26. Bundibugyo T.C	64. Kanungu T.C

27. Bunyinyi T.C	65. Karago T.C
28. Busematya T.C	66. Karugutu T.C
29. Busolwe T.C	67. Kashenshero T.C
30. Butaleja T.C	68. Kasilo T.C
31. Butemba T.C	69. Katakwi T.C
32. Butogota T.C	70. Katerera T.C
33. Butunduzi T.C	71. Katooke T.C
34. Buvuma T.C	72. Katuna T.C
35. Buwenge T.C	73. Katwe-kabatoro T.C
36. Buyende T.C	74. Kayunga T.C
37. Bweyale T.C	75. KazoT.C
38. Dokolo T.C	76. Kibaale T.C
77. Kibiito T.C	116. Nakaloke T.C
78. Kiboga T.C	117. Nakapiripirit T.C
79. Kibuku- Ntoroko T.C	118. Nakaseke- Butalangu T.C
80. Kibuku T.C	119. Nakaseke T.C
81. Kigolobya T.C	120. Nakasongola T.C
82. Kigumba T.C	121. Namasale T.C
83. Kihihi T.C	122. Namayingo T.C
84. Kijura T.C	123. Namayumba T.C
85. Kiki T.C	124. Namutamba T.C
86. Kiruhura T.C	125. Ngoma T.C
87. Kiryandogo T.C	126. Nkonkonjeru T.C
88. Kitwe T.C	127. Nsiika T.C
89. Kiwoko T.C	128. Ntwetwe T.C
90. Kyarusenzi T.C	129. Nwoya T.C
91. Kyazanga T.C	130. Nyahuka T.C
92. Kyegegwa T.C	131. Otuke T.C
93. Kyenjojo T.C	132. Oyam T.C
94. Kyotere T.C	133. Pader T.C
95. Lamwo T.C	134. Padibe T.C
96. Lorengocora T.C	135. Paidha T.C
97. Lukaya T.C	136. Pakwach T.C
98. Luuka T.C	137. Pallisa T.C
99. Luwero T.C	138. Patongo T.C
100. Lwakhakha T.C	139. Rakai T.C
101. Lwengo T.C	140. Rebisengo T.C
102. Lyantonde T.C	141. Rubaare T.C
103. Malaba T.C	142. Rubirizi T.C

104. Manafwa T.C	143. Rubona T.C
105. Maracha Terego T.C	144. Rushango T.C
106. Masulita T.C	145. Rwashemaire T.C
107. Mateete T.C	146. Rwimi T.C
108. Mayuge T.C	147. Sanga T.C
109. Migera T.C	148. Sembabule T.C
110. Mitooma T.C	149. Semuto T.C
111. Moyo T.C	150. Serere T.C
112. Mpigi T.C	151. Sironko T.C
113. Mpomdwe lhubiriha	152. Wakiso T.C
114. Muhanga T.C	153. Wobulenzi T.C
115. Muhorro T.C	154. Nagonyera T.C
155. Yumbe T.C	156. Zombo T.C