

**ANALYSIS of INCOME and EXPENDITURES (Escrow Account)**

**QUARTER 1 to 3**

51 towns >0  
26 towns <0  
1 towns with no data, (Σ=78)

21 towns >0  
54 towns <0  
3 towns with no data, (Σ=78)

57 towns >0  
18 towns <0  
3 towns with no data, (Σ=78)

FY 2009/10 - ANNUAL accumulated (Status 28.05.2010)

Totals:		621	2,862,206	40,554	396,897	654,400	1,070,910	157,150	778,938	3,557,160	2,107,648	2,204,871	121,280	821,556	140,187	121,626	3,409,519	147,641	-506,759	2,876	2,786	274,243	145,496		
		data FY 2009/10:																							
TOWNS (78)	Monthly Reports avail. in period	no income (for information only)									capital expenditures							OUT		BALANCE		Plan		Actual	
		000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh	000 USh
		No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
ADJUMANI	9	44,510	0	15,215	28,435	42,600	0	18,329	72,945	58,452	36,943	1,886	3,484	1,867	1,154	45,335	27,611	-825				14	14	2,659	23,084
ADUKU	9	18,896	0	7,132	6,000	8,000	0	7,430	24,896	15,881	17,006	801	1,273	450	288	19,818	5,078	-922				24	17	3,511	4,277
AMOLATAR	9	7,052	0	8,010	8,010	12,000	6,000	3,801	15,062	10,590	6,330	299	6,544	4,260	392	17,824	-2,762	-10,772				12	6	-4,228	-
APAC	9	43,355	0	5,950	8,475	11,300	0	0	51,830	20,575	33,817	1,837	10,700	0	1,455	47,808	4,022	-4,453				36	42	6,246	-
BOMBO	9	59,867	0	3,000	8,744	13,100	0	24,281	68,611	41,907	44,900	2,537	4,656	2,249	2,283	56,625	11,986	3,242				40	54	7,898	1,839
BUDADIRI	9	22,741	0	0	4,005	6,000	0	55	26,746	9,509	19,330	964	270	279	520	21,362	5,384	1,379				32	55	1,649	3,457
BUDAKA	9	5,300	0	0	11,347	17,000	0	4,000	16,647	11,605	4,505	225	206	360	121	5,417	11,231	-117				52	0	89	10,781
BUGIRI	4	0	0	0	3,840	8,000	0	7,002	3,840	11,742	0	0	0	510	0	510	3,330	-510				40	0	-510	3,330
BUKOMANSIMBI	9	28,497	0	0	0	0	0	9,994	28,497	17,116	24,222	1,208	0	0	652	26,082	2,415	2,415				40	0	2,415	-
BULIISA	3	781	0	4,561	8,640	18,000	0	0	9,421	542	542	33	300	0	119	994	8,427	-213				0	6	87	8,340
BUNDIBUGYO	9	20,305	0	0	8,736	18,200	0	0	29,041	9,745	17,259	860	1,050	430	465	20,064	8,977	241				0	10	1,297	7,256
BUSEMBATIA	9	17,206	0	0	0	0	0	2,800	17,206	8,707	7,040	729	1,283	1,667	2,121	12,839	4,367	4,367				0	7	5,650	-
BUSIA	6	91,502	0	14,400	14,976	31,200	0	25,535	106,478	67,973	77,776	3,877	17,737	1,239	2,094	102,723	3,754	-11,222				48	50	6,515	-
BUSOLWE	9	7,420	0	8,199	8,448	17,600	0	2,100	15,868	6,412	6,381	314	18,160	291	158	25,305	-9,437	-17,885				37	15	275	-
BUWENGE	9	54,032	0	0	0	0	0	14,695	54,032	31,885	45,927	2,289	2,750	1,792	1,236	53,995	37	37				34	53	2,787	-
CIFORO	9	2,674	0	0	0	0	0	1,158	2,674	4,049	2,126	113	0	114	84	2,437	237	237				0	1	237	-
DOKOLO	9	20,827	0	7,000	11,520	24,000	0	11,568	32,347	15,147	14,787	883	3,693	360	1,095	20,817	11,530	10				24	14	3,703	7,467
IBANDA	9	68,625	0	6,960	9,679	14,500	0	0	78,304	17,349	10,294	2,908	28,102	3,309	8,898	53,511	24,793	15,114				48	55	43,216	-
KABWOHE-ITENDERO	9	67,277	0	9,120	9,120	19,000	0	76,397	48,625	48,625	25,902	2,851	17,721	11,862	6,311	64,647	11,750	2,630				80	0	20,351	-
KACHUMBALA	9	8,038	0	0	0	0	0	4,350	8,038	12,990	6,832	341	240	270	184	7,867	171	171				0	0	411	-
KAKIRI	9	18,705	0	6,720	6,720	14,000	0	11,169	25,425	25,021	14,029	793	3,233	3,679	713	22,447	2,978	-3,742				64	21	-509	-
KALANGALA	1	1,541	0	0	0	0	0	0	1,541	3,093	3,093	65	1,909	0	235	5,303	-3,761	-3,761				0	1	-1,852	-
KALIRO	6	7,133	0	4,320	6,008	9,000	0	0	13,141	10,109	6,063	302	0	0	163	6,529	6,612	605				0	6	605	6,008
KALISIZO	9	49,708	0	0	0	0	0	11,720	49,708	22,160	39,518	2,106	0	1,620	1,554	44,799	4,909	4,909				0	158	4,909	-
KALUNGU	9	24,205	0	0	0	0	0	8,876	24,205	16,041	20,574	1,026	2,130	0	554	24,284	-79	-79				40	12	2,051	-
KAMULI	9	71,417	0	0	0	0	0	4,550	71,417	37,554	34,060	3,026	5,273	3,494	9,967	55,820	15,597	15,597				120	45	20,870	-
KAMWENGE	9	29,580	0	12,616	18,900	0	0	7,800	42,196	33,240	32,384	1,253	32,335	856	1,743	68,571	-26,375	-38,991				60	62	-6,656	-
KANGULUMIRA	9	32,051	1,200	6,796	6,675	10,000	0	9,843	39,926	28,971	27,243	1,358	20,470	620	733	50,425	-10,499	-17,174				40	47	2,096	-
KAPCHORWA	7	8,940	0	0	0	0	0	0	8,940	12,273	9,965	379	1,849	2,308	1,364	15,865	-6,925	-6,925				0	24	-5,076	-
KASAMBIRA	9	18,971	0	7,680	10,680	16,000	0	3,937	29,651	10,688	9,725	804	9,772	963	2,185	23,449	6,202	-4,478				33	72	5,294	-
KASAMBYA	9	13,811	0	5,280	7,342	11,000	5,000	9,988	21,153	20,455	12,016	585	3,482	380	274	16,737	4,417	-2,926				18	12	556	-
KATAKWI	9	25,012	0	4,704	6,542	9,800	0	12,705	31,554	22,630	21,260	1,060	1,760	1,366	572	26,018	5,535	-1,006				40	27	754	3,416
KATWE-KABATORO	3	3,162	0	16,560	34,500	6,500	1,000	19,722	6,645	2,514	134	0	780	99	3,527	16,195	-365	-365				0	0	-365	9,280
KAYUNGA	9	27,547	0	13,079	18,356	27,500	0	14,443	91,903	51,902	66,928	3,116	14,136	1,410	1,010	86,600	5,303	-13,053				24	109	1,083	2,810
KIBAALLE	9	22,771	0	12,015	12,015	18,000	0	6,299	34,786	22,389	20,494	965	4,536	265	347	26,607	8,179	-3,836				24	51	700	7,214
KIBIBI	9	11,985	0	0	0	0	0	4,850	11,985	11,105	10,187	508	6,015	450	274	17,434	-5,449	-5,449				24	5	566	-
KIBOGA	7	16,982	0	7,810	11,700	0	0	8,516	24,792	15,503	13,925	720	884	1,156	466	17,151	7,641	-169				0	0	715	5,770
KIGOROBYA	9	8,923	0	0	0	0	0	928	8,923	13,925	12,823	378	5,691	1,102	1,194	21,188	-12,265	-12,265				0	7	-6,574	-
KIGUMBA	9	73,876	0	11,430	11,424	23,800	0	23,254	85,300	42,905	55,407	3,130	28,504	3,890	2,817	93,749	-8,449	-19,873				96	101	8,631	-
KIHHI	9	35,720	0	13,776	19,157	28,700	14,900	7,184	54,877	35,019	34,168	1,514	3,308	851	4,156	43,996	10,881	-8,276				84	18	-4,968	98
KINONI	8	13,860	0	8,420	11,414	17,100	0	9,746	25,274	29,150	11,088	587	12,124	3,071	423	27,293	-2,019	-13,433				48	11	-1,309	-
KISORO	7	236,004	0	0	0	0	0	73,502	236,004	104,348	158,123	10,000	59,810	6,859	11,880	246,672	-10,668	-10,668				168	100	49,142	-
KITGUM	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				0	0	0	-
KOBOKO	6	42,047	0	0	0	0	0	9,074	42,047	16,563	16,268	1,782	1,479	295	4,781	24,604	17,443	17,443				53	30	18,922	-
KOTIDO	9	71,349	0	20,819	26,833	40,200	23,300	34,546	98,182	62,961	64,214	3,023	19,682	2,000	1,088	90,008	8,175	-18,659				56			

TOWNS (78)	Monthly Reports avail. in period	Collections and other revenue (inc. VAT)	Other funds	Cond. Grant received in period	Conditional Grant released in period	no income (for information only)				IN Total INCOME (inclusive Conditional Grant)	capital expenditures					OUT Total EXPENDITURE	BALANCE		Management by	Plan	Actual	Operational surplus (+) / deficit (-) not considering Energy Subsidy	22%	Conditional Grant unspent or unaccounted-for (not used for investment, repair or operational subsidy)			
						Energy cost (electricity and fuel machinery, incl. VAT) in period	Energy subsidy included in Cond. Grant (annual figures)	Conditional Grant allocated (annual figures)	Conditional Grant released in period		Total Cost of Operation (without capital cost, repairs and all VAT)	Management fee respective Total Cost of Operation excl. repairs (in case of self-operation)	Water Board fee (5%)	Total cost of improved rev. base (actual spendings)/ Total capital expenditures (excl. repair)	Repairs (incl. VAT)		VAT (Output Tax - Input Tax)	Remaining SURPLUS (CAPEX Buffer), = IN - OUT							Remaining SURPLUS (CAPEX Buffer) without Conditional Grant	Estimated number of New Connections	New Connections made in period
MIGEERA	3	0	2,500	0	0	0	0	0	0	2,500	3,868	3,868	0	620	0	0	4,488	-1,988	-1,988	T/C (Kalebu Ltd until 12-2009)	0	0	-3,868	-			
MITYANA	9	153,192	0	4,200	5,340	8,000	0	22,650	158,532	122,014	130,213	6,491	59,816	830	3,505	200,856	-42,324	-47,664	Trandint Ltd	104	420	12,152	-				
MOROTO	0	0	0	0	8,640	18,000	8,400	0	8,640	0	0	0	0	0	0	0	8,640	0	0	M/C (MS Reliance Associates)	24	0	0	240			
MOYO	8	46,817	854	122	9,345	14,000	0	4,493	57,016	14,420	13,577	1,984	5,567	843	6,333	28,303	28,713	19,368	Kagulu MS Ltd	0	25	24,081	2,935				
MPIGI	9	96,595	0	8,010	8,010	12,000	0	18,200	104,605	73,549	82,106	4,093	32,851	4,995	2,210	126,255	-21,650	-29,660	Trandint Ltd	36	60	3,191	-				
NAGONGERA	9	22,197	0	3,543	6,720	14,000	0	5,959	28,917	12,147	17,758	941	13,644	34	677	33,053	-4,136	-10,856	Kagulu MS Ltd	9	14	2,788	-				
NAKASONGOLA	6	20,778	0	9,670	10,800	22,500	3,500	0	31,578	13,783	18,700	880	10,545	883	317	31,326	252	-10,548	Kalebu Ltd	20	12	-3	-				
NAKAWUKA	8	5,988	0	0	0	0	0	1,599	5,988	9,895	4,760	254	1,115	498	187	6,814	-826	-826	Kikaaya Establishment Ltd	0	1	289	-				
NAKIFUMA	9	19,109	0	16,496	16,020	24,000	0	5,195	35,129	16,346	15,561	810	29,147	785	1,980	48,283	-13,154	-29,174	T/C	0	48	-27	-				
NEBBI	9	59,973	0	3,900	6,008	9,000	0	24,479	65,981	39,163	45,579	2,541	19,330	712	2,196	70,358	-4,378	-10,385	Jowa Engineering Services Ltd	136	45	8,945	-				
NGORA	9	63,750	0	0	24,230	36,300	12,000	0	87,980	59,483	51,000	2,701	507	0	1,945	56,153	31,827	7,597	Jowa Engineering Services Ltd	25	33	8,104	11,723				
NKOKONJERU	9	13,824	0	6,000	5,340	8,000	0	6,575	19,164	20,184	11,059	586	916	772	422	13,755	5,409	69	Able Holdings Ltd	40	9	985	3,652				
NTUNGAMO	9	68,294	0	0	6,675	10,000	0	6,490	74,969	20,515	47,806	2,894	1,697	5,025	3,125	60,548	14,422	7,747	Trandint Ltd (George Ltd until sept 09)	32	15	9,444	-				
PAKELE	9	10,857	0	0	6,675	10,000	1,200	0	17,532	3,771	9,337	460	6,925	222	232	17,176	356	-6,319	Kagulu MS Ltd (APT Ltd)	4	6	606	-				
PAKWACH	9	61,207	0	2,000	5,340	8,000	0	36,818	66,547	60,456	48,965	2,594	4,487	6,690	1,867	64,603	1,943	-3,397	Jowa Engineering Services Ltd	32	17	1,090	-				
PALLISA	8	30,070	0	14,272	14,284	21,400	6,400	6,426	44,354	31,415	25,560	1,274	11,858	2,500	688	41,880	2,475	-11,810	Trandint Ltd (OBA)	60	12	48	-				
RAKAI	9	19,552	0	6,395	19,090	28,600	7,600	8,221	38,642	26,782	16,619	828	20,749	4,708	447	43,352	-4,710	-23,800	WSS Services Ltd	12	12	-3,051	-				
RUKUNGIRI	9	69,090	0	10,458	9,879	14,800	0	24,153	78,969	45,490	54,927	2,928	8,835	7,150	2,161	75,999	2,970	-6,909	WSS Services Ltd (OBA)	6	103	1,925	-				
SEMBABULE	9	46,634	0	6,750	21,493	32,200	15,200	29,961	68,127	44,090	39,639	1,976	17,198	0	1,067	59,880	8,248	-13,246	Trandint Ltd	16	11	3,952	-				
SEMUTO	9	16,202	0	9,345	9,345	14,000	0	3,347	25,547	12,506	14,582	687	8,949	0	247	24,464	1,083	-8,262	Seamok Services Limited	100	16	687	396				
SERERE	0	0	0	0	5,760	12,000	0	0	5,760	0	0	0	0	0	0	0	5,760	0	0	Jowa Engineering Services Ltd	24	0	0	5,760			
SIRONKO	9	41,704	35,000	0	0	0	0	5,504	76,704	24,878	28,776	1,767	63,552	1,168	1,972	97,235	-20,531	-20,531	Jowa Engineering Services Ltd	92	66	8,021	-				
WOBULENZI	9	55,923	0	3,549	7,476	11,200	0	25,100	63,399	43,873	53,127	2,370	19,243	3,620	427	78,786	-15,387	-22,863	Trandint Ltd (OBA)	30	12	-3,620	-				
YUMBE	9	26,382	0	7,449	19,624	29,400	0	0	46,006	11,335	22,425	1,118	7,721	694	604	32,561	13,445	-6,179	Kagulu MS Ltd	44	68	1,542	11,209				

**Notes:**

Total Income = Collections inclusive VAT + other funds + Conditional Grant released.

Total

Expenditures = Management fee incl. VAT (or Cost of Operation in case of operation by Water Authority) + Water Board fee + Repairs + Capital Investments + VAT (Output - Input Tax).

Operational

Surplus/Deficit = Collections - Management fee (or Cost of Operation in case of operation by Water Authority) - Water Board fee - Repairs - VAT (Output - Input Tax).

Conditional Grant

unspent or

unaccounted-for = Conditional Grant allocated - Capital Investments - Repairs - Energy subsidy (pro rata) if applicable - "Remaining Operational Deficit" if applicable.

[Remaining Operational Deficit = Operational Surplus/Deficit + repairs + energy subsidy]

When the percentage of management fee was not available, an average value has been considered.