



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT
FOR THE YEAR ENDED 30TH JUNE 2018

OFFICE OF THE AUDITOR GENERAL
UGANDA

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LIST OF ACRONYMS

GOU	Government of Uganda
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
PFMA	Public Finance Management Act, 2015
UGX	Uganda Shillings
MoGLSD	Ministry of Gender, Labour and Social Development
F/Y	Financial Year
MDA	Ministry, Department, and other Agencies
YIGs	Youth Interest Groups
IGG	Inspector General of Government
DLG	District Local Government
MoLG	Ministry of Local Government
RDCs	Resident District Commissioners
TVs	Television
NYC	National Youth Council
MCs	Municipal Councils
PS/ST	Permanent Secretary/Secretary to the Treasury
UWEP	Uganda women Entrepreneurship Programme
MoFPED	Ministry of Finance, Planning and Economic Development
WIGs	Women Interest Groups
IFMs	Integrated Financial Management System

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT FOR THE YEAR ENDED
30TH JUNE, 2018**

THE RT. HON. SPEAKER OF PARLIAMENT

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Ministry of Gender, Labour and Social Development for the year ended 30th June 2018. These financial statements comprise of the statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

In my opinion, the financial statements of the Ministry of Gender, Labour and Social Development for the year ended 30th June 2018 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act (PFMA), 2015, and the Financial Reporting Guide, 2018.

Basis of Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the Ministry in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants, Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my

opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters to be communicated in my report.

- **Performance of Youth Livelihood Program (YLP)**

The Youth Livelihood Programme (YLP) is a Government Programme being implemented under the Ministry of Gender, Labour and Social Development (MoGLSD). The programme, which started in the financial year 2013-2014, was to respond to the existing challenge of unemployment among the Youths and is being implemented in all the 112 districts of Uganda (including Kampala), with a projected total budget of UGX.265 billion over 5 years. It is also worth noting that the program is run on a revolving mechanism.

However, there have been persistent reports that many Youth Groups had failed and or delayed to repay the funds with fears that the program may not achieve its intended objective.

Consequently, Performance of Youth Livelihood Program(YLP) was considered a key audit matter which needed to be examined to assess: whether all funds budgeted for YLP during the period under review were actually released; whether funds were disbursed to districts and approved targeted youth groups; Whether funds recoveries were made in accordance with the agreed recovery schedule and to establish reasons for failure or delays to repay the funds; whether all funds recovered were transferred to the revolving fund account; whether recovered funds were timely revolved to other YIGs in accordance with the revolving funding model and to ascertain that monitoring and evaluation was being carried out during the implementation period in accordance with the guidelines.

During audit planning, I focused on the project Budget performance, Timeliness of fund access by the YIGs, status of recovery with respect to projects whose three year recovery period had expired (YIGs who accessed funds in 2013/2014 and 2014/2015).I also focused on recovery status for the ongoing projects (YIGs who accessed funds between F/Y 2015 and F/Y 2018) to ascertain the trend in the rate of recovery. I undertook the following procedures:Reconciled the disbursement to Districts with the respective district bank statements and receipts by the beneficiary Youth Interest Groups to ascertain whether disbursed funds reached the intended beneficiaries; Reconciled the repayment schedule with the bank statements to ascertain that repayments were being made in accordance with the repayment schedules; Reconciled recovery schedules with the funds transfers from the district collection accounts to the recovery account in BOU to ascertain that all recovered funds were transferred to recovery account; Reconciled the receipts on the

recovery account with disbursements made from recovered funds to ascertain that recovered funds are timely disbursed to other approved YIGs in a revolving manner. I also engaged project management and the YIGs to ascertain the challenges and interventions to address them.

Based on the procedures performed, I observed the following matters;

i) Budget performance

Review of the budget performance for the program revealed that whereas Ministry of Gender, Labour and Social Development(MOGLSD) had budgeted for a total amount of UGX.231,161,000,000 for the period 2013/2014 F/Y to 2017/2018 F/Y, only UGX.161,091,209,418(69.7%) was released resulting in a shortfall of UGX.70,069,790,582(30.3%).

As a result, out of the proposed 23,850 projects that were projected for funding, only 15,979 (67%) were actually funded. It was further observed that whereas the program had targeted to absorb 286,200 youths, only 195,644 (68%) were enrolled on the program by 30th June 2018. According to Ministry of Finance, Planning and Economic Development (MOPPED), limited cash limit was due to inadequate Government resource envelope and many competing Government demands.

Inadquate funding of the program undermines the intended objective of responding to the challenge of unemployment among the Youths.

The Accounting Officer explained that Management has engaged the Ministry of Finance, Planning and Economic Development and Parliament for adequate financing for the Programme and will continue to do so. He demonstrated that a number of appeal letters were written to MoFPED on the matter.

I advised Management to continue engaging the Ministry of Finance, Parliament and all relevant stakeholders to ensure allocation of adequate resources to the program as this may substantively address the objective of the Youth employment as envisaged by Government. It is also recommended that management should continuously enhance the project performance in order to attract financing.

ii) Status of recoveries from Qualifying Youth Groups

Section 4.0 (xvii) of the YLP program document, 2013 provides that the Youth Grants shall be administered in an interest-free Revolving Fund arrangement. It further provides that the overall period of repayment should not exceed 3 years. A review under taken to assess the status of recovery revealed the following:

A total amount of UGX.38,826,993,488 that was disbursed to 5,505 YIGs in the financial years 2013/2014 and 2014/2015 ought to have been fully recovered by FY 2017/18 given that the agreed period of recovery had elapsed. However, an independent review of records obtained in 110 sampled districts revealed poor performance as regards recovery of funds with an overall average recovery rate of 26.2%. Further analysis indicated that the worst performing districts were Kyankwanzi DLG, Apac DLG, Mbale DLG, Butambala DLG, Luuka DLG, Lira DLG, and Kitgum DLG with recovery rates of 0%, 8%, 8%, 8.5%, 9%, 9% and 9.8% respectively. On the other hand some districts such as; Kisoro MC, Sheema DLG, Bushenyi DLG, Masaka DLG, Kiruhura DLG posted reasonable recovery rates of 78%, 60%, 59%, 52%, 51% respectively. It was further established that most of the projects with outstanding amounts were non-existent as members had disintegrated while the existing ones had fewer members.

Failure to repay the funds was attributed to disagreements among the group members, natural calamities like drought and diseases that affected agricultural projects, Internal group challenges such as lack of cohesion, disagreements, lack of common interest, lack of patience by some group members, internal conflicts in some groups resulting into group disintegration, poor management, ineffective supervision and technical support, deliberate refusal by some interest groups to pay back the money, approval of non-viable projects, political interference from local politicians during enforcement of recoveries, Low technical capacity in some Local Governments due to understaffing and slow action, diversion of funds by some groups for unintended ventures and General business challenges like inadequate demand, competition, taxes and high operational costs.

Given the low average rate of recovery at 26% and given that most projects were non-existent; there is a very high risk that the outstanding amount may not be recovered. There is also a risk that other YIGs may not access the funding through a revolving mechanism as had been expected.

iii) **Status of Recoveries from Ongoing Projects**

Projects which received funding during the period 2015/2016- 2017/2018 were considered to be ongoing and therefore presented partial recoveries.

During this period, a total amount of UGX.83,325,609,098 was disbursed. An analysis of performance revealed that during the F/Y 2015/2016, a total amount of UGX.11,290,540,819 became due for recovery but UGX.2,673,218,476 was recovered representing a recovery rate of 24%. Similarly, during the F/Y 2016/2017, a total amount of UGX.6,309,586,720 was recovered against an amount due of UGX.12,121,547,096 representing a recovery rate of 52%. During the F/Y 2017/2018, a total of UGX.11,421,195,874 was recovered against UGX.18,905,742,549 due, representing a recovery rate of 60%.

The positive trend was attributed to a number of practices including; Development and inclusion of performance indicators on YLP in the Annual Local Government Performance Assessment Tool; Invoking of sanctions against poor performing districts by suspending disbursement to the non-compliant DLGs; Undertaking of joint inspection activities at Local Government level to enhance accountability, reporting and responsiveness of DLGs in the implementation of the Programme; Regular joint monitoring and supervision of Local Governments and Youth Groups by the MoGLSD and MoLG; Increased sensitization on radio-talk shows, TVs and Community meetings by MoGLSD, RDCs, IGG and Youth Leaders to strengthen social accountability; Deployment of Programme Officers at the Regional level for close supervision and backstopping of the Local Governments; Collaboration with Police, IGG, and Judiciary to handle reported cases and Routine Monitoring and Implementation support among others.

It should however be noted that while there has been a positive trend in fund recovery, the rate was still unsatisfactory an indication of continued program implementation challenges.

I advised Management to address the causes of non-recovery identified above in order to minimise future losses and to be able to achieve the ultimate objective of reducing Youth unemployment. Below are some of the suggested strategies for improvement:

- Rescheduling of repayments for the projects assessed to have been genuinely affected by natural calamities like drought, pests and diseases, and bad weather.

- Continued involvement of police in enforcing recovery from those Youth identified as having deliberately or stubbornly refused to pay.
- Enhanced training of YIGs in project management
- Enhanced technical assistance in project identification and evaluation
- Continue sensitisation of the YIGs and political leadership to embrace team work, team cohesion and to abandon politicising the project.
- Enhanced supervision and technical support to the YIGs
- Enhanced participation of the Ministry of Local Government (MOLG) and the National Youth Council (NYC) in monitoring and sensitisation programs.

iv) Non Transfer of Recovered Funds to the Revolving Fund Account

Paragraph 6(ix & (x) of the YLP document provides that repayments from the District Collection Accounts shall be transferred intact to the National Revolving Fund Collection Account in Bank Of Uganda(BOU) to be revolved to new Youth Interest Groups.

However, review of reports obtained from the Ministry revealed that some districts had not remitted recovered funds to this account in BOU in the sum of UGX.2, 048,409,242. It was observed that out of the total amount of the UGX.18,129,553,398 recovered from the YIGs, only UGX.16,081,144,156 was transferred to BOU.

Failure to transfer funds in a timely manner was attributed to lack of clear instructions to the commercial banks where collection accounts are maintained. This denies other YIGs from timely benefitting from the programme, hence constraining the achievement the project's objectives.

Management should sign memoranda of understanding with banks with instructions to transfer all the funds recovered either on a daily basis or at least on a weekly basis. Delays to transfer should attract interest.

v) Delays in revolving of recovered funds

It was noted that out of the total amount of UGX.16,081,144,156 received on the revolving fund account from district collection accounts, UGX.8,074,107,580 had been revolved to other Youth Groups. The balance of UGX.8, 007,036,576 (50%) was yet to be disbursed by 30th June 2018.

This was attributed to delays by districts to submit the applications to the ministry.

Delays in having recovered funds revolved to other eligible groups undermine the ultimate goal of reducing youth unemployment in the country.

Management should address the causes for the delays so as to enable other YIGs to benefit from the programme.

- **Domestic Arrears**

Domestic arrears refer to the total value of unpaid bills for goods and services rendered to a government entity, including wages and pension that remain outstanding at the closure of a financial year. There has been persistent accumulation of domestic arrears to unmanageable levels which has led to settlement of arrears that are not authorized, unbudgeted for, inadequately supported and in some instances there has been inadequate recognition and disclosure of the domestic arrears.

Consequently, domestic arrears were considered a key audit matter which needed to be examined to assess: the appropriateness of recording, recognition and disclosure of domestic arrears; the trend and the underlying factors; and the adequacy of the internal controls surrounding management of domestic arrears.

During audit planning, I focused on examination of domestic arrears in regard to goods and services, salaries and wages, and pension and gratuity. I undertook the following procedures in relation to domestic arrears: a trend analysis over a period of three years to ascertain the underlying causes of accumulation; reviewed budget and commitment control procedures to assess their effectiveness; ascertained the authenticity of the supporting documentation and assessed the appropriateness of the accounting treatment. I also engaged the Accounting Officer to enable me arrive at the audit conclusions.

Based on the procedure performed, I observed that the ministry had accumulated liabilities totaling to UGX.7,136,094,043 at the closure of the financial year under review. I observed that the payables have remained high having reduced slightly from UGX.8,353,182,841 recorded in the prior year financial statements, a decline of only 15%. I further observed that out of the outstanding amount at the closure of the previous financial year, only UGX.3,741,567,163 (45%) was cleared during the year leaving a balance of UGX.4,641,615,678. I also noted that the Ministry had inadequate budget provision for settlement of outstanding domestic arrears. I noted that out of the outstanding amount of this UGX.8, 353,182,841 recorded at the prior year end, only

UGX.183,634,326 (pension, water and electricity) was budgeted for. It was also noted that of the budgeted amount, only UGX.92, 866,502 (50.57%) was released leading to a short fall of UGX.90, 767,824.

Failure to pay creditors may result in costly litigation with attendant costs.

The Accounting Officer attributed this to inadequate funding and the need to implement the planned/priority activities during the Financial Year. And in this regard it is not possible to clear domestic arrears as a first call since many of them are statutory in nature and require a specific budget allocation.

The Accounting Officer further explained that a private consultant was engaged to verify all domestic arrears in response to the PS/ST guidance. Meanwhile a budget provision of shs 0.715billion was provided in FY 2018/19 for partial payment of domestic arrears.

I advised Management to fasten verification of these domestic arrears.

Other Matter

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements:

- **Performance of Uganda Women Entrepreneurship Program (UWEP)**

This Programme began in the Financial Year 2015/16 and was designed to address the challenges women face in undertaking economically viable enterprises including the limited access to affordable credit, limited technical knowledge and skills for business development, limited access to markets as well as information regarding business opportunities. The Programme was designed to take a revolving model. A review of the programme revealed a number of matters as outlined below:

- i) Inadequate financing of UWEP**

It was observed that whereas the Ministry had budgeted to spend a total amount of UGX.85,176,457,000 during the three year period (2015/2016-2017/2018), actual releases amounted to only UGX.57,167,141,947 representing an overall budget performance 67% as shown in the table below;

Financial Year	Budget	Release (Ushs)	Difference	%ge.
2015/16	3,000,000,000	1,982,500,531	1,017,499,469	66.08
2016/17	43,000,000,000	24,339,347,328	18,660,652,672	56.60
2017/18	39,176,457,000	30,845,294,088	8,331,162,912	78.73
Total	85,176,457,000	57,167,141,947	28,009,315,053	67.11

Inadequate financing constrains the achievement of project objective.

The accounting Officer explained that despite the consistent engagement with MoFPED and Parliament for increased financing for the programme, this has not been fully realized.

Management should make timely follow up with the MoFPED to ensure that all the funds allocated for the project are released within the planned timeframe.

ii) Status of UWEP fund recovery

Section 3.3.1 (ii) of Uganda women Entrepreneurship Programme document 2015 on revolving fund mechanism states that All Women Groups will deposit their repayments into the District UWEP Recovery Account and receive a receipt from the District for every installment made.

A review of UWEP progress report indicated that out of a total UGX.5,168,417,410 expected to have been recovered by the end of June, 2018, only UGX.3,238,209,302 (62.7%) had been recovered leaving an outstanding amount of UGX.1,930,208,108 (37.3%).

Failure to recover all amounts due constrains the revolving of the programme funds to other WIGs.

The Accounting Officer attributed low recovery rates to a number of challenges including: Failure by some local governments to communicate the recovery account details to women groups, inadequate training and prolonged drought. He indicated that the challenges were currently being addressed through improved corroboration, training and provision of institutional support funds on a quarterly basis to fund their approved UWEP work plans including monitoring and supervision of women groups.

While I acknowledge the suggested implementation of the strategies cited above. I await complete recovery of all amounts due as per the provisions of the UWEP programme document.

iii) Delayed remittance of UWEP funds from district collection account

Section 3.3.1 (vii) on revolving fund mechanism requires recoveries from beneficiaries to be deposited onto UWEP Recovery Fund Account opened in Bank of Uganda. However, a review of the progress report revealed that by 30/06/2018, out of UGX.3,238,209,302 Collected, only UGX.1,694,406,019 had been remitted from the district accounts to Bank of Uganda leaving an outstanding amount of UGX.1,543,803,283 (47.67%).

There is a risk that some of the unremitted funds could be misused. There is also a risk that the banks could be deliberately delaying to remit to take advantage of free capital.

The Accounting Officer should liaise with District management to ensure that all recoveries are remitted promptly.

• **Anomalies in Rent for Ministry Premises**

i) Wasteful expenditure

It was noted that on the 15th of March 2018, the landlord raised an invoice amounting to UGX.3,972,398,243 constituting of UGX.3,801,464,754 in respect of rent arrears, UGX.41,189,756 for maintenance costs and a component of accumulated interest amount of UGX.129,743,733. Subsequently a lump sum payment amounting to UGX.1,136,540,651 was made on the 25th April 2018 vide invoice No.R159/04/18 and EFT.No.17485055 leaving an outstanding balance of UGX.2,835,857,592. This amount was however reduced to UGX.2,777,595,257 after the land lord waved service charge of UGX.58,262,335. Accumulation of interest amounts to wasteful expenditure.

The failure to pay rent in time was attributed to inadequate funding.

ii) Delays in renewing tenancy agreement

The Ministry management entered into a contract with the management of M/S Simbamanyo Estates Ltd to provide office accommodation at an annual contract sum of USD.57, 836.25. The contract was signed on the 1st of July 2012 and was for a period of 4 years expiring on the 30th June 2016.

There is a risk of litigation and its attendant costs in case of any disagreement.

The Accounting Officer explained that the Ministry requested the Uganda Land Commission to renew the tenancy agreement but the process was yet to be completed.

The Accounting Officer is advised to liaise with Ministry of Finance, Planning and Economic Development (MoFPED) to increase the ministry's rent funding to avoid loss of funds in interest costs.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Accounting Officer for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Ministry of Gender Labour and Social Development.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Ministry's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Ministry, and using the Financial Reporting Guide 2018 unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry of Gender Labour and Social Development internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry of Gender Labour and Social Development to fail to deliver its mandate.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with sections 19(1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements that:

Except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.



John F.S. Muwanga

AUDITOR GENERAL

23rd November, 2018

