



**A REPORT OF THE  
AUDITOR GENERAL ON  
THE MANAGEMENT OF THE  
PARISH DEVELOPMENT MODEL (PDM)**

**THEMATIC REPORT**

DECEMBER 2025

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## **List of Acronyms**

| <b>SN</b> | <b>Acronym</b> | <b>Meaning</b>                                                         |
|-----------|----------------|------------------------------------------------------------------------|
| 1         | AO             | Accounting Officer                                                     |
| 2         | BFP            | Budget Framework Paper                                                 |
| 3         | BoU            | Bank of Uganda                                                         |
| 4         | CBO            | Community-Based Organisation                                           |
| 5         | CSO            | Civil Society Organisation                                             |
| 6         | FY             | Financial Year                                                         |
| 7         | GoU            | Government of Uganda                                                   |
| 8         | HLG            | Higher Local Government                                                |
| 9         | ICT            | Information and Communication Technology                               |
| 10        | IFMS           | Integrated Financial Management System                                 |
| 11        | IGG            | Inspectorate General of Government                                     |
| 12        | INTOSAI        | International Organisation of Supreme Audit Institutions               |
| 13        | KCCA           | Kampala Capital City Authority                                         |
| 14        | LG             | Local Government                                                       |
| 15        | MDA            | Ministry, Department or Agency                                         |
| 16        | MoFPED         | Ministry of Finance, Planning and Economic Development                 |
| 17        | MoICT&NG       | Ministry of Information Communication Technology and National Guidance |
| 18        | MoLG           | Ministry of Local Government                                           |
| 19        | M&E            | Monitoring and Evaluation                                              |
| 20        | NDP III        | Third National Development Plan                                        |
| 21        | NPC            | National Policy Committee                                              |
| 22        | OAG            | Office of the Auditor General                                          |
| 23        | OPM            | Office of the Prime Minister                                           |
| 24        | PBIS           | Parish-Based Information System                                        |
| 25        | PDC            | Parish Development Committee                                           |
| 26        | PDM            | Parish Development Model                                               |
| 27        | PDMIS          | Parish Development Management Information System                       |
| 28        | PRF            | Parish Revolving Fund                                                  |
| 29        | PSST           | Permanent Secretary / Secretary to the Treasury                        |
| 30        | SACCO          | Savings and Credit Cooperative Organisation                            |
| 31        | UBOS           | Uganda Bureau of Statistics                                            |
| 32        | WENDI          | Digital payment platform used by Government banks                      |

## **Executive Summary**

The Parish Development Model (PDM) is a strategy for service delivery by the Government of Uganda aimed at improving household incomes and welfare by transforming subsistence households into a money economy, as approved by Parliament. The programme is implemented through seven (07) pillars, with the 'Financial Inclusion' Pillar serving as a key enabler for household-level transformation through access to affordable credit under the Parish Revolving Fund (PRF).

In the FY 2024/2025, Parliament appropriated UGX.1,100Bn for PDM, of which UGX.1,059Bn was for the Parish Revolving Fund (PRF) to finance 10,594 PDM SACCOs in 176 Local Governments (LGs) and Kampala Capital City Authority (KCCA. This brings total cumulative government investment into the programme of UGX. 3,382.363 Bn of which UGX.3,258.937Bn relates to PRF alone and UGX.123.426Bn in administrative and other support initiatives over the four financial years (FY2021/22 to FY2024/25) since inception of the Programme.

The audit was undertaken to assess whether the PDM programme was implemented in accordance with the approved policy, guidelines, circulars, and operational frameworks, with emphasis on planning, funding, disbursement, utilization, governance, accountability, and monitoring and supervision systems supporting the delivery of the Programme at parish level.

I noted in the financial year under review that Government had made the following achievements;

- The entire approved budget of UGX.1,059.40Bn for the PRF was realised, with UGX.1,058.37Bn (99.9%) timely disbursed to the planned 10,594 PDM SACCOs.
- In the FY2024/25 all loan applications were processed through the PDMIS and all approved funds were disbursed via the Wendi application managed by Pearl Bank (formerly Post Bank Uganda).
- I noted that 55 LGs incorporated 1,583 out of 6,111 priorities in their LGs' budget and work plan as per PDM guidelines.
- All PDM SACCOs constituted the Loans Committees thereby improving oversight of loan appraisal and approval processes.
- A total of 24,247 tablets were provided to LGs to facilitate data capture, loan processing and other PDMIS operations.

Despite the above mentioned achievements, I also noted the following areas that require improvement;

- I noted gaps in the alignment of Local Government work plans and budgets to parish-identified PDM priorities. Whereas 39 LGs identified PDM priorities using the prescribed format, 116 LGs did not comply with the guidelines. In addition, 6,111 identified PDM priorities in 55 LGs were not incorporated into LG budgets and work plans, limiting effective implementation of PDM interventions at the parish level. Failure to fully integrate parish priorities may hinder achievement of the PDM objective of improving household incomes and welfare.

- Further review revealed weaknesses in coordination at central government level. Six (06) out of the seven (07) Pillar Working Groups did not have approved pillar implementation action plans. Twenty-five (25) participating MDAs did not align their work plans to the pillar action plans. This was largely due to the absence of approved pillar implementation action plans when MDAs prepared their budgets and work plans; inadequate guidance from Pillar Lead Entities and the PDM Secretariat; and limited capacity within.
- I further noted that a sample of 34 LGs that received UGX.3.94Bn to coordinate implementation of PDM activities, a sum of UGX.0.009Bn was over paid to parish chiefs in 6 LGs while, UGX.0.031Bn was under paid in 9 LGs. In addition, a sum of UGX.0.055Bn was paid to 49 ineligible individuals and a sum of UGX.0.03Bn was unaccounted for. Furthermore, all LGs did not allocate funds for monitoring PDM activities beyond Parish Chiefs and Town Agents, thus constraining oversight and supervision functions.
- Analysis of PRF disbursements revealed that out of UGX.3,258.937Bn released cumulatively by Government to 10,589 PDM SACCOs, only UGX.2,750.290Bn (84%) had been disbursed to households by the end of the financial year 2024/25, leaving a sum of UGX.508.646Bn (16%) undisbursed. Furthermore, 62 PDM SACCOs could not account for PRF amounting to UGX.0.106Bn, which had been withdrawn from bank accounts but not disbursed to households. These weaknesses undermine the achievement of the Financial Inclusion pillar objective of commercializing agriculture and eradicating poverty.
- I also noted the absence of a reliable mechanism to establish whether all eligible subsistence households within parishes had received PRF support. The lack of a comprehensive and accurate database of subsistence households, compounded by challenges in the PDMIS registration and profiling processes, limits Government's ability to determine coverage levels and make informed policy decisions on distribution of PDM resources.
- A follow-up on the implementation of the Parish Development Management Information System (PDMIS) revealed that only two (02) (Data Collection and Registration, and Financial Inclusion) out of the required seven (07) pillar modules were fully implemented. Two (02) modules (Monitoring and Evaluation, and Citizen Participation) were partially implemented, while three (03) critical modules on Production, Processing and Marketing, and Infrastructure and Social Services had not been developed several years after the planned completion date. As a result, the intended end-to-end integration of the PDM value chain and system-driven monitoring has not been fully realised.
- Physical inspections and review of loan files in a sample of 108 LGs revealed weaknesses in the implementation of funded household projects. I noted that 619 beneficiaries in 267 PDM SACCOs in 55 LGs implemented ineligible projects, 109 beneficiaries in 86 PDM SACCOs in 42 LGs had non-existent projects, 328 beneficiaries in 52 LGs diverted funds worth UGX.0.263Bn, and 2,336 households in 506 PDM SACCOs had received PRF multiple times. These practices undermine the intended objective of supporting viable income-generating enterprises at household level.
- Preparedness for recovery of PRF funds was also found to be inadequate. Despite the expiry of the grace period for the first cohort of beneficiaries, recovery efforts remained limited,

whereby only 18,105 beneficiaries in 709 PDM SACCOs in 30 LGs commenced voluntary repayment resulting in the recovery of only UGX.9.34Bn. Challenges included failure to communicate recovery timelines to SACCO Boards, loans processed outside the PDMIS, and un-updated system records.

- I noted that by 30th June 2025, a total of 5,123 SACCO Bank accounts in 122 LGs had not yet been closed as per MoFPED guidelines, and as a result, a sum of UGX.4.945Bn remained outstanding on 4,974 SACCO accounts held in commercial banks. This undermines the benefits of using the Wendi platform.
- I observed inadequate Wendi agency network coverage in 121 LGs, whereby 5,373 parishes lacked access to Wendi agents forcing beneficiaries to rely on alternative mobile money platforms at higher transactional costs, thereby reducing the net amounts of the PRF given to a household.
- I further noted that out of 13,253 tablets that were distributed to 93 LGs, 178 tablets in 43 LGs were non-functional, 29 tablets in four (04) LGs were distributed to ineligible users. In addition, all the tablets were not supported with internet connectivity and seven (07) tablets in six (06) LGs were reported missing.
- I noted that 4,204 intended users in 33 LGs had not received training, limiting the effectiveness of tablets in supporting PDM data capture, loan processing, monitoring, and reporting.
- Analysis of PDMIS data revealed that 10,859 PDM SACCOs in 177 LGs were cumulatively capitalised with UGX.2,964.432Bn, whereas actual capitalisation at the SACCOs amounted to UGX.3,258.937Bn, resulting in a variance of UGX.294.505Bn. Similarly, PDMIS data showed cumulative disbursements of UGX.1,668.649Bn, while actual disbursements at the SACCOs totalled UGX.2,750.291Bn, resulting in a discrepancy of UGX.1,081.642Bn.

These variances were largely attributed to loans processed outside the PDMIS during the initial phase of programme implementation. In particular, I noted that in 98 LGs with a total of 167,819 loan records were processed outside the system across 3,175 SACCOs. Of these, only 9,567 records had been subsequently captured and updated in PDMIS, leaving 158,252 records (94%) uncaptured.

- I also noted that 6,883 enterprise groups in 72 PDM SACCOs in 10 LGs were engaged in non-agro-based activities. I further noted that 4,012 enterprise groups in 1,209 PDM SACCOs in 67 LGs had less than the required minimum 10 members, while 16,524 enterprise groups in 3,368 SACCOs in 77 LGs had more than the required maximum 30 members. Such deviations may affect attainment of PDM objectives anchored in agricultural value chain development.
- Governance and monitoring weaknesses were also observed. A total of 1,651 PDM SACCOs in 38 LGs had not constituted the required committees and sub-committees, while a total of 4,693 PDM SACCOs in 113 LGs had non-functional structures. In addition, 125 LGs did not prepare or submit quarterly PDM implementation reports to the relevant oversight institutions, undermining programme supervision, monitoring and accountability.

- I made recommendation in my previous audit of the programme, however, I noted that 122 LGs had fully implemented 564 (35%) prior year audit recommendations, 104 LGs partially implemented 445 (28%) recommendations, while 116 LGs failed to implement 605 (37%) recommendations. Non-implementation or partial implementation of recommendations exposes the programme to persistent weaknesses.

## **Key Recommendations**

Accounting Officers of LGs should;

- Ensure that all parish-identified PDM priorities are documented using the prescribed formats and fully integrated into Local Government budgets and work plans to support effective implementation across all PDM pillars. In addition, mainstream monitoring of PDM activities within approved work plans and budgets to enhance oversight beyond Parish Chiefs and Town Agents.
- Strengthen controls over utilization of administrative costs and Parish Chief allowances by ensuring accurate payments, accountability for all funds received, and recovery of any overpayments or unaccounted for funds.
- Ensure timely and full disbursement of the Parish Revolving Fund (PRF) to eligible households and enforce strict compliance with PDM guidelines at SACCO level.
- Promptly capture and validate all outstanding household and PRF disbursement records in the PDMIS and FIS, and complete systematic household profiling through the PDMIS.
- Enhance supervision and monitoring of funded household projects to ensure loans are used for eligible, viable income-generating activities.
- Enhance preparedness for PRF recovery by communicating recovery timelines to SACCO Boards, tracking loans within the PDMIS, and ensuring timely commencement of repayments.
- Ensure immediate closure of all non-Wendi SACCO bank accounts and transfer of all outstanding balances to authorized PDM SACCO accounts in Government authorized banks.
- Strengthen governance structures of PDM SACCOs by ensuring that all required committees and sub-committees are constituted and fully functional.
- Ensure timely preparation and submission of quarterly PDM implementation reports to the relevant oversight institutions.
- Ensure full implementation of prior year audit recommendations to address recurring weaknesses and improve programme outcomes.

Government, PDM Secretariat and other Accounting Officers of MDAs should;

- Sensitise MDAs and LGs on the bottom-up approach to identification of PDM priorities to strengthen planning and alignment to the PDM.
- Establish and maintain a reliable and comprehensive database of subsistence households to support accurate targeting, coverage assessment, and informed policy decision-making under the PDM.
- Improve coordination among MDAs to ensure alignment of sector plans, budgets, and interventions with PDM implementation requirements.
- Expand the Wendi agency network to ensure that all parishes have access to affordable and convenient financial services.
- Ensure proper distribution, functionality, user training, and sustainability of tablets provided for PDM implementation, including provision for internet connectivity and user support.
- Improve the PDMIS to ensure complete, accurate, and timely capture of all loan transactions, including those processed outside the system during earlier phases of implementation.
- Harmonize guidance on enterprise selection and implementation to support viable, compliant, and sustainable household income-generating activities.
- Ensure that Pillar Lead Entities prepare and approve pillar implementation action plans and align MDA work plans and budgets to the approved pillar action plans.
- Engage MoFPED to secure funding and ensure complete development, rollout, and full operationalisation of all outstanding and partially implemented PDMIS modules.

## **Conclusion**

The Government adopted the Parish Development Model to improve service delivery and household incomes by transforming subsistence households into the money economy. While progress has been made in the implementation of the Programme, some weaknesses in planning, funding utilization, disbursement, governance, and supervision and monitoring, continue to constrain full realization of the programme objectives. Therefore, Government should implement the above recommendations to strengthen management of the PDM to enhance accountability and attain its desired impact.



Edward Akol  
**AUDITOR GENERAL**  
KAMPALA

31<sup>st</sup> December 2025.

## **1.0 Introduction**

### **1.1 Background**

The Parish Development Model (PDM) is a strategy approved by Parliament as a delivery mechanism by the Government of Uganda to improve the incomes and welfare of all Ugandans at the household level<sup>1</sup> by transforming 39% of households from a subsistence economy to a money economy as approved by Parliament; whose outcomes will be measurable in the FY 2024/2025 at the closure of the NDP III. However, the programme is expected to continue for the foreseeable future.

The goal of the PDM is to increase household incomes and improve the quality of life of Ugandans with a specific focus on the total transformation of subsistence households into the money economy, as well as the eradication of poverty and vulnerability in Uganda.

Since the early '90s, the government has implemented several poverty eradication initiatives such as the Poverty Eradication Action Plan (PEAP), Prosperity for All, Entandiikwa, and others, revolving funds underpinning all these programmes-albeit with minimal results<sup>2</sup>. The unsatisfactory performance was on account of a number of challenges, which included: the high cost of services to the beneficiaries, high administrative costs, and the fact that most of these interventions were localized to a few parishes at a time.

The successful implementation of the model would eventually contribute to the Uganda Vision 2040, which envisages "a transformed Ugandan society from a peasant to a modern and prosperous country," and it is aligned with the five strategic objectives of the NDP III, which include;

- Enhance value addition in key growth opportunities,
- Strengthen private sector capacity to drive growth and create jobs,
- Consolidate and increase the stock and quality of productive infrastructure,
- Enhance the productivity and well-being of the population, and
- Strengthen the role of the state in guiding and facilitating development.

In the FY 2024/2025, Parliament appropriated UGX.1,100Bn for the PDM, of which UGX.1,059Bn was for the Parish Revolving Fund (PRF) to finance 10,594 PDM SACCOs in 176 LGs and Kampala Capital City Authority (KCCA). Each SACCO is supposed to receive UGX.0.100Bn in a financial year to develop and implement viable community-led income-generating enterprises. The revolving funds were appropriated under MoFPED and sent directly to PDM SACCO Bank Accounts for onward disbursement to eligible beneficiaries. Furthermore, a sum of UGX.40.99Bn was budgeted to specific MDA & LGs for PDM administrative costs.

With the exception of Pillar 3, which is funded separately under MoFPED for direct disbursement of PRF, the other pillars continue to be funded under existing government budgetary arrangements whereby MDAs are required to mainstream the implementation

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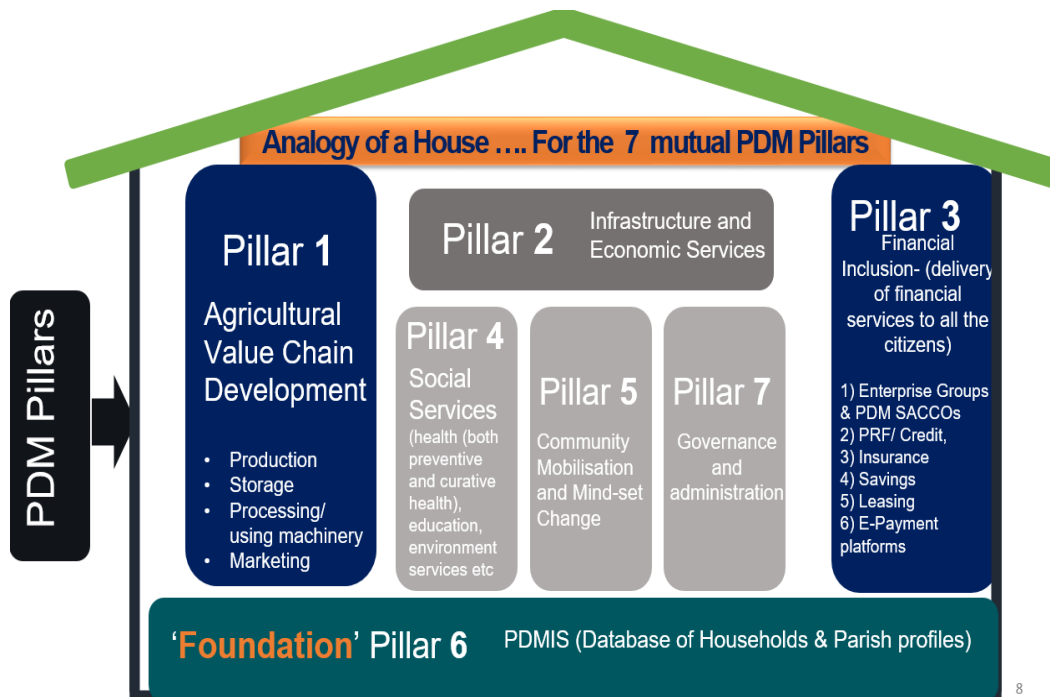
<sup>1</sup> Implementation Guidelines for the Parish Development Model, February 2022 and June 2021

<sup>2</sup> The PDM Policy Framework, March 2022

of the PDM in their work plans and budgets.

The PDM is expected to cover all 10,594 parishes in Uganda and is premised on seven (07) major pillars. The primary pillar is "Agriculture value chain development (Production, Storage, Processing, and Marketing)". The achievement of this pillar is supported by six other pillars, namely: Infrastructure and Economic Services, Financial Inclusion, Social Services, Community mobilization, Mindset change, Parish Development Management Information System (PDMIS), and Governance and Administration<sup>3</sup>.

**Figure 1: Showing the Seven Pillars of the PDM**



**Source: MoLG - <https://molg.go.ug/parish-development-model>**

PDM is implemented within the National Policy of decentralisation, which provides for building the capacity of local authorities to provide services, prepare and approve work plans, budgets, and implement programmes for the development of their communities. Therefore, PDM is implemented through the Local Government structures, while emphasising the whole-of-government approach.

The overarching objective of PDM is to increase production, processing, storage and marketing, infrastructure, and service delivery at the grassroots level with the Parish as an epicentre, through increased interaction and feedback between government and citizens. This will be achieved through the following specific objectives;

- To organize households into structures for empowering them to participate in production, processing, storage, and marketing.

<sup>3</sup> Implementation Guidelines for the Parish Development Model – Feb 2022

<sup>4</sup> The parish development model policy framework – March 2022

- To support the communities with infrastructural needs to improve livelihoods, for example, culverts, bridges, access roads, water for production, and internet to support production, processing, and marketing.
- To sustainably increase access to and use of appropriate financial services by subsistence households.
- To provide the communities with good social services while engaging in production, for example, availability of good health services and health facilities, schools, and access to safe and clean water.
- To empower households and communities with the right knowledge and skills so as to be at the centre of decision-making on issues that affect their lives and participate in determining their pathways out of poverty.
- To support community profiling, data collection, analysis, tabulation, storage, and dissemination at all levels.
- To coordinate the implementation structures and functions of the PDM at both the national and sub-national levels.

**Table 1: Showing Summary of Each PDM Pillar**

| <b>SN.</b> | <b>Pillar</b>                        | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Lead entity responsible</b>       | <b>Participating MDAs</b>                                               |
|------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------|
| 1          | Agriculture value chain development  | To organize households into structures for empowering them to participate in production, processing, and marketing.                                                                                                                                                                                                                                                                                                                           | <b>MAAIF</b> with MoTIC as co-chair  | MoTIC, MoTWA, MoFA, MoLHUD, NPA, OPM, MoLG, MoWE, and MEMD              |
| 2          | Infrastructure and economic services | The Pillar focuses on the supportive infrastructure needs of the community to improve livelihoods.                                                                                                                                                                                                                                                                                                                                            | <b>MoWT</b> with MEMD as co-chair    | MoWE, MoFPED, ICT, OPM, MoLG, NPA, MoIA and OP                          |
| 3          | Financial inclusion                  | <p>The Pillar focuses on reducing financial exclusion by addressing barriers to access financial services by households and deepening and broadening formal savings, investment, and insurance usage.</p> <p>The Pillar is aimed at enabling access to appropriate financial products and services such as savings, credit, insurance, and payment systems by households that operate in the subsisting segment (subsistence households).</p> | <b>MoFPED</b> with MoTIC as co-chair | MAAIF, OPM, NPA, OWC, MoLG, ICT, Internal Affairs and Min of Presidency |

|   |                                                         |                                                                                                                                                                                                                                                                                                                                                        |                                       |                                                                                          |
|---|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------|
|   |                                                         | The PDM Financial Inclusion Pillar, therefore, shall focus on transforming subsistence households (both Agricultural and Non-Agricultural) into the money economy.                                                                                                                                                                                     |                                       |                                                                                          |
| 4 | Social services                                         | The Pillar looks at identifying the level of service delivery and gaps and inform the District through the Sub County.                                                                                                                                                                                                                                 | <b>MOES</b> (lead),<br>MOH (co-chair) | MoWE, MoLHUD, MoPS, OPM, Gender, MoLG, OWC, Internal Affairs and Min of Presidency       |
| 5 | Community mobilization and mind-set change              | To empower households and communities with the right knowledge and skills so as to be at the centre of decision-making on issues that affect their lives and participate in determining their pathways out of poverty.                                                                                                                                 | <b>MGLSD</b>                          | MoICT&NG, MoLG, OWC, OPM, MoFPED, MoIA and OP                                            |
| 6 | Parish-based Management Information System (PBIS)-PDMIS | <p>The PDMIS is an integrated system that seeks to support community profiling, data collection, analysis, tabulation, storage and dissemination at all levels. This system will also enable the digitization of all processes across all the pillars.</p> <p>This will support planning and decision making at the grass root and national level.</p> | <b>MoICT&amp;NG</b>                   | UBOS, MoDA, Security, OPM, MAAIF, NPA, OWC, MoLG, Internal Affairs and Min of Presidency |
| 7 | Governance and administration                           | The Pillar looks at implementation aspects of the PDM, by providing for coordination and implementing structures as well as functions at both the National and Sub-National levels.                                                                                                                                                                    | <b>MOLG</b><br>MoPS – co-chair        | MoFPED, MoKCCMA, Local Gov Association, IGG, OP.                                         |

## 1.2 **PDM Implementation Phases**

Cabinet approved a phased implementation approach for the Parish Development Model (PDM), which consists of three (03) key phases: Establishment, Stabilisation, and Sustainability, as summarised in the table below. The government is now transitioning from Stabilization to the Sustainability Phase.

**Table 2: Showing the PDM Implementation Phases**

| SN | Phase          | Financial Years       | Outcomes                                                                                                                                                                                                                     |
|----|----------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Establishment  | FY 2021/22 to 2022/23 | <ul style="list-style-type: none"><li>• Community Mobilisation</li><li>• Knowledge Foundation</li><li>• Financial Service Introduction</li><li>• Systems Development</li></ul>                                               |
| 2. | Stabilization  | FY 2023/24 to 2024/25 | <ul style="list-style-type: none"><li>• Increased Productivity</li><li>• Growing Savings</li><li>• Market Expansion</li><li>• Value Addition</li></ul>                                                                       |
| 3. | Sustainability | FY 2025/26 + onwards  | <ul style="list-style-type: none"><li>• Sustainable Monetary Economy Participation</li><li>• Robust Value Chains</li><li>• Self-Sustaining Financial Institutions</li><li>• Intergenerational Economic Advancement</li></ul> |

*Source: Circular Ref. EDP86/103/02/Vol.4 dated 27<sup>th</sup> January 2025 on the Implementation of Financial Inclusion Activities under the Parish Development Model during the Stabilisation Phase.*

## 1.3 **Justification for the Audit**

The recent population census of the country shows that the number of subsistence households had reduced from 39% in 2021 to 33.1% in 2024<sup>4</sup>; nonetheless, the problem of subsistence production remains. Subsistence households produce entirely for their consumption with hardly any surplus for the market.

The Parish Development Model (PDM) is a central pillar of the Fourth National Development Plan (NDP IV) and a key instrument for achieving Uganda Vision 2040, which aspires to transform the country from a predominantly peasant society into a modern and prosperous nation through full monetisation of the economy. Both NDP IV and its predecessor, NDPIII, highlight subsistence agriculture as a major development constraint, stemming from low productivity, poor storage and marketing, limited value addition, and inadequate access to agricultural financing. The PDM directly addresses these challenges by promoting household-level economic inclusion through enterprise development, financial access, and improved use of productive resources<sup>5</sup>.

Recognising the PDM's strategic importance, the Government has so far allocated UGX.3,449Bn over four financial years (2021/22 to 2024/25) and invested UGX.3,414Bn as detailed in **Appendix 1**, and plans to continue allocating approximately UGX.1,000Bn annually, which is equivalent to UGX.0.100Bn per SACCO. The successful implementation

<sup>4</sup> National Population and Housing Census 2024 Final Report, December 2024.

<sup>5</sup> NDP III, NDP IV and Vision 2040

of the PDM is therefore not only critical for addressing structural barriers to rural transformation but also foundational to Uganda’s ten-fold economic growth strategy and long-term development vision.

In the FYs 2021/2022, 2022/2023, and 2023/2024, the I conducted audits of the Parish Development Model (PDM), focusing on government preparedness, disbursement, and utilisation of funds, respectively, and noted significant shortcomings for improvement. Consequently, there remains a risk that persistent challenges could undermine the achievement of the PDM desired objectives.

In addition, between July 2024 and June 2025, key media outlets highlighted Key issues affecting the implementation of the Parish Development Model (PDM), including weak monitoring systems, delays in guideline dissemination, and logistical constraints, especially in remote areas. Other challenges involve misuse of funds, political interference, and data inconsistencies such as duplicate beneficiaries and unregistered SACCOs. Oversized parishes and inadequate follow-up have further limited impact. These gaps undermine effective delivery and threaten the program’s intended transformation goals<sup>6</sup>. Details are in Appendix 2.

Furthermore, in line with the NDP III, the OAG Strategic Plan, and the INTOSAI Principle 12 on the value and benefits of Supreme Audit Institutions; the ongoing audit of the PDM seeks to contribute significantly to society. The strategic objective 1 of the 2020-2025 OAG strategic plan emphasizes the need to enhance the relevance of audits undertaken by the office to improve transparency, accountability, and service delivery.<sup>7</sup> Therefore, the audit of PDM will enhance accountability for PDM funds and lead to improved service delivery.

It is against this background that the I still identified the audit of the management of the PDM as a thematic area in the FY 2024/25.

#### 1.4 **Funding of PDM**

Parliament appropriated a total of UGX.3,448.787Bn and MoFPED availed UGX.3,413.859Bn to cater for PRF and PDM administrative costs over the last 4 years since inception of the programme as summarized in the table below and detailed in **Appendix 1**.

**Table 3: Showing funding of PDM over the last 4 years**

| FY        | Vote_Name                                                               | Approved Budget (UGX'Bn) | Funds Available (UGX'Bn) | Actual Expenditure (UGX'Bn) |
|-----------|-------------------------------------------------------------------------|--------------------------|--------------------------|-----------------------------|
| 2024/2025 | Local Governments (Administration costs and salaries for Parish Chiefs) | 10.502                   | 37.644                   | 37.644                      |
|           | MoFPED Admin Costs                                                      | 9.002                    | 9.002                    | 9.124                       |

<sup>6</sup> Between September 2024 and July 2025, key reports on PDM challenges appeared in Nile Post, AllAfrica, URN, Mulengera News, New Vision, and Daily Monitor. These were published between 18 Sep 2024 and Jul 2025, highlighting ongoing implementation gaps.

<sup>7</sup> OAG approved strategic plan 2020-2025.

|                          |                                                                         |                  |                  |                  |
|--------------------------|-------------------------------------------------------------------------|------------------|------------------|------------------|
|                          | MoFPED PRF                                                              | 1,059.4          | 1,059.4          | 1,058.9          |
|                          | Ministry of ICT and National Guidance                                   | 2.481            | 2.481            | 2.481            |
|                          | Ministry of Local Government                                            | 8.802            | 8.802            | 8.792            |
|                          | Uganda Bureau of Statistics (UBOS)                                      | 0.487            | 0.487            | 0.482            |
| <b>Sub total</b>         |                                                                         | <b>1,090.674</b> | <b>1,117.815</b> | <b>1,117.422</b> |
| <b>Cumulative totals</b> | Local Governments (Administration costs and salaries for Parish Chiefs) | 38.837           | 66.845           | 54.956           |
|                          | MoFPED Admin Costs                                                      | 30.199           | 30.199           | 32.196           |
|                          | PRF Releases through Local Governments - FY 2021/2022                   | 164.682          | 101.988          | 85.070           |
|                          | Direct MoFPED PRF Releases to SACCOs- FY 2022/2023-FY 2024/2025         | 3,178.2          | 3,178.2          | 3,173.867        |
|                          | Ministry of ICT and National Guidance                                   | 13.043           | 12.822           | 12.814           |
|                          | Ministry of Local Government                                            | 21.418           | 21.418           | 21.078           |
|                          | Uganda Bureau of Statistics (UBOS)                                      | 2.387            | 2.387            | 2.382            |
| <b>Cumulative total</b>  |                                                                         | <b>3,448.767</b> | <b>3,413.859</b> | <b>3,382.363</b> |

In the FY 2024/25, the Government approved a PDM budget of UGX.1,100Bn with UGX.1,059Bn being appropriated as revolving funds, whereby UGX.0.100Bn was provided for each of the 10,594 parishes in the country. In addition, UGX.41Bn was allocated as administrative costs for the coordination of PDM activities. The revolving funds were appropriated under MoFPED and sent directly to PDM SACCO Bank Accounts for onward disbursement to eligible enterprise groups and subsistence households.

## **1.5 Audit Objective**

### **1.5.1 Overall Audit Objective**

To assess the implementation of the PDM with the aim of identifying bottlenecks and providing recommendations to government for improvement.

### **1.5.2 Specific Objectives**

- i. To assess whether Pillar 3 – (Financial Inclusion) has been implemented in accordance with the PDM policy and guidelines with specific emphasis on funds disbursement; and assess the programme's preparedness to recover funds,
- ii. To establish whether MDA & LGs' planning and budgeting processes are aligned to the implementation of the PDM strategy, and
- iii. To assess Government's institutional arrangements necessary for implementation of the PDM with specific emphasis on loans, production and marketing sub-committees, the monitoring and evaluation framework, and implementation of the PDMIS.

- iv. Follow up on Auditor General's Recommendations issued in the previous PDM audit reports

## **1.6 Audit Scope**

### **1.6.1 Entities Covered**

The audit will cover the implementation of the PDM in the **25** participating MDAs and all the **176** LGs as well as Kampala Capital City Authority for the Financial Year 2024/2025. See **Appendix 3**.

## **1.7 Data Collection**

Data was gathered using the following methods;

### **1.7.1 Interviews**

I conducted interviews with various stakeholders including; Accounting Officers, PDM focal persons, and District Commercial Officers in the LGs. In addition, I interviewed officers from the PDM Secretariat, Ministry of Finance, Planning and Economic Development (MoFPED), Post Bank, Ministry of Local Government (MoLG), Ministry of ICT and National Guidance (MoICT&NG) and the Participating Ministries, Departments and Agencies.

### **1.7.2 Review of documents**

I reviewed the Implementation Guidelines, Operation Manuals, Laws and Regulations, Letters to Responsible Officers, and Circulars with the purpose of obtaining an understanding of the key processes in management of the PDM including the Pre-requisites, Planning, Budgeting and Funding, and key implementation processes of the PDM.

### **1.7.3 Data Analysis**

Collected data and information were systematically analysed using appropriate data-analysis tools to identify trends, patterns, variances, and other material relationships. The analysis was undertaken to determine underlying causes, draw evidence-based conclusions, and develop practical recommendations. Data sources comprised IFMIS and PDMIS system reports, records from the Ministry of Finance, Planning and Economic Development (MoFPED), and receipt and payment data from Post Bank SACCOs.

## **2.0 Roles of key stakeholders and summary of key processes**

### **2.1 Roles of key stakeholders**

The roles of the key stakeholders are summarized in the table below;

**Table 4: showing the stakeholders and their roles**

| <b>Stakeholder</b>                              | <b>Roles in the implementation of the PDM</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Parliament</b>                               | <ul style="list-style-type: none"> <li>• Approval of the PDM implementation by the Government</li> <li>• Appropriate funds for the implementation of PDM activities</li> <li>• Ensure accountability of the PDM funds</li> <li>• Approval of the necessary legal framework for the implementation of PDM</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Office of the Prime Minister</b>             | <ul style="list-style-type: none"> <li>• The Prime Minister is the overall supervisor of the Parish Development Model.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>National Policy Committee</b>                | <ul style="list-style-type: none"> <li>• Provide overall policy direction to PDM</li> <li>• Oversee and guide the operationalization of the programmes</li> <li>• Ensure alignment with NDP III and NRM manifesto</li> <li>• This is composed of: <ol style="list-style-type: none"> <li>1. H.E. the President (Chairperson)</li> <li>2. Rt. Hon. First Deputy Prime Minister and Minister for East Africa and Community Affairs.</li> <li>3. Rt. Hon. Second Deputy Prime Minister and Deputy Leader of Government Business in Parliament.</li> <li>4. Rt. Hon. Third Deputy Prime Minister and Minister without Portfolio.</li> <li>5. The Hon. Minister of Agriculture, Animal Industry and Fisheries.</li> <li>6. The Hon. Minister of Trade, Industry and Co-operatives.</li> <li>7. The Hon. Minister of Works and Transport.</li> <li>8. The Hon. Minister of Gender, Labour, and Social Development.</li> <li>9. The Hon. Minister of Information, Communication Technology and National Guidance.</li> <li>10. The Hon. Minister of Education and Sports.</li> <li>11. The Hon. Minister of Health.</li> <li>12. The Hon. Minister for the Presidency.</li> <li>13. The Hon. Minister of Kampala and Metropolitan Affairs.</li> <li>14. The Hon. Minister of Water and Environment.</li> <li>15. The Hon. Minister of Energy and Mineral Development.</li> <li>16. The Hon. Minister of Security.</li> <li>17. The Hon. Minister for General Duties, Office of the Prime Minister. xvii. The Attorney General.</li> <li>18. The Rt. Hon. Secretary General, NRM.</li> <li>19. The Chairperson, National Planning Authority,</li> <li>20. The Chief Co-ordinator, Operation Wealth Creation and</li> <li>21. Representatives of Development Partners, Private Sector, and Civil Society.</li> </ol> </li> </ul> |
| <b>PDM Secretariat</b><br>This is comprised of; | <ul style="list-style-type: none"> <li>• Coordinate the activities of the National and Sub-National level stakeholders in the implementation of PDM.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. PDM Coordinator<br>2. PDM Deputy Coordinator<br>3. Seven Pillar Managers<br>4. Representative from Operation Wealth Creation<br>5. Strategic Technical Support Staff | <ul style="list-style-type: none"> <li>• Coordinate the activities of the NPC and PDM working groups and facilitate their meetings.</li> <li>• Monitor and track the compliance of work plans and budgetary resources</li> <li>• Develop detailed Action Plans for PDM implementation</li> <li>• Compile detailed Action Plans from MDAs on the implementation of PDM</li> <li>• Provide necessary support to the pillars and Local Governments on PDM implementation</li> <li>• Produce and submit timely reports and recommendations on PDM implementation to the NPC</li> <li>• Compile, develop, and implement a communications strategy for the PDM</li> <li>• Review and update PDM guidelines for approval by the NPC</li> <li>• Liaise, advocate, and follow up on PDM activities/priorities of Local Governments with MDAs</li> <li>• Supervise, monitor, and evaluate PDM implementation</li> <li>• Coordinate the effective implementation of the Parish-Based Management Information System</li> <li>• Continuously build capacity for PDM implementation at the Local Government level</li> <li>• Document success stories and lessons under PDM implementation</li> <li>• Provide Secretariat services to NPC and the PDM working groups</li> <li>• Any other duties as assigned by the NPC.</li> </ul> |
| <b>PDM Working Groups<br/>(For each pillar, comprised of Ministers, Permanent Secretaries, and Technical Officers)</b>                                                  | <ul style="list-style-type: none"> <li>• Coordinate the activities of the MDAs under the pillar</li> <li>• Develop work plans for the pillar</li> <li>• Monitor the performance of the PDM pillars</li> <li>• Generate quarterly performance reports for submission to the PDM secretariat.</li> <li>• Make recommendations for the improvement of the pillar</li> <li>• Assist in the alignment of plans and budgets of MDAs to the PDM.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Local Governments and KCCA</b>                                                                                                                                       | <ul style="list-style-type: none"> <li>• Establish and equip the PDM Secretariat function within the Technical Planning Committee (TPC)</li> <li>• Strengthen the capacity of Sub-County/Town Council and Division on PDM conceptualization, planning, budgeting, and implementation.</li> <li>• Prepare and approve consolidated work plans/ budgets for the PDM implementation.</li> <li>• Receive, manage, and account for finances as well as other resources under the PDM.</li> <li>• Support compliance of PDM implementation, M&amp;E, and reporting in accordance with set standards at all LG/City levels</li> <li>• Receive and compile reports on PDM implementation from Lower Local Governments for submission to the Secretariat and relevant working groups.</li> <li>• Create awareness and mobilization for the implementation of the PDM</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>• Coordinate Public-Private Community Partnership (PPCP) engagements at the Lower Local Governments</li> <li>• Provide overall coordination and supervision of PDM at all Local Government/City levels</li> <li>• Supervise and consolidate the collection and management of parish-based data</li> <li>• Provide technical training to stakeholders on PDM implementation</li> <li>• Strengthen the capacity of Parishes/Wards on PDM conceptualization, planning, budgeting, and implementation</li> <li>• Receive and consolidate parish-level work plans/budgets for the PDM implementation</li> <li>• Receive, manage, and account for PDM-related finances as well as other resources under their control</li> <li>• Ensure formation of the PDC/WDC within the Parishes/Wards under their control</li> <li>• Create awareness and advocate for the implementation of the PDM.</li> </ul>                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>Parish Development Committee (PDC)</b></p> <p>This is comprised of;</p> <ul style="list-style-type: none"> <li>• LC II Chairperson</li> <li>• Parish Chief</li> <li>• Chairperson for Women Council</li> <li>• Chairperson for Youth Council</li> <li>• Chairperson for Persons with Disability Affairs</li> <li>• Chairperson of the Ruling Party</li> <li>• Opinion Leader/Elderly</li> </ul> | <ul style="list-style-type: none"> <li>• Mobilize, sensitize and create awareness on PDM Programs to the Community</li> <li>• Participate in the identification of the needs and priorities of the Parish/ward using participatory approach</li> <li>• Ensure preparation of Parish/ward Action Plans, budgets and reports for the PDM</li> <li>• Oversee the selection of groups and individuals to benefit from PDM activities by the Parish Financial Agency</li> <li>• Assist the Parish Financial Agency in the following up recovery of loans under the Parish/Ward revolving fund</li> <li>• Coordinate and support implementation of PDM activities</li> <li>• Receive report of the Parish Chiefs on progress and outcomes of data collection and take appropriate action to ensure smooth exercise</li> <li>• Oversee the implementation, monitoring and evaluation of the Projects at Parish/Ward level</li> <li>• Monitoring resource use and the overall accountability of resources provided to the PDC for operations</li> <li>• Mobilize community for Public-Private-Community-Partnership (PPCP) arrangement in the Parish</li> <li>• Prepare and submit progress reports on implementation of the PDM activities to the Parish Council and the Sub-County Council.</li> </ul> |
| <b>Ministry of Local Government</b>                                                                                                                                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>• Establish and equip the PDM secretariat</li> <li>• Strengthen capacity of LGs on PDM conceptualization, policy, planning, budgeting and implementation.</li> <li>• Set up and coordinate the National Parish Based Management Information System.</li> <li>• Ensure compliance of PDM implementation and reporting in accordance with set standards at all level in LGs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                          | <ul style="list-style-type: none"> <li>• Ensure PDM guidelines are developed and disseminated.</li> <li>• Mainstream the PDM within the economic development strategies of urban centres, particularly the strategies for Greater Kampala Metropolitan Area and for secondary cities.</li> <li>• Ensure operationalization of Parish Development Committees</li> <li>• Mobilize and coordinate MDAs, the private sector and non-state actors for PDM implementation</li> <li>• Convene meetings of the PDM Technical Committee</li> <li>• Prepare reports to the Cabinet Sub-Committee on the PDM.</li> </ul>                                                 |
| <b>Ministry of Finance, Planning and Economic Development</b>                                                                                            | <ul style="list-style-type: none"> <li>• Consolidation and submission of budget estimates</li> <li>• Issuing quarterly spending limits and processing cash releases based on appropriated budget</li> <li>• Maintaining IFMS and processing of payments through Bank of Uganda.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Non-state Actors (Development Partners and NGOs, CBOs, CSO, Private Sector Actors, Religious and Faith based Institutions, Media and Think Tanks)</b> | <ul style="list-style-type: none"> <li>• Provide finance, expertise and other strategic resources</li> <li>• Provide capacity development, information provision and knowledge sharing, that is beneficial to the PDM and other NDP III Projects</li> <li>• Initiate reforms in adapting business models through Corporate Social Responsibility to increase positive development impact</li> <li>• Mobilize Communities as they implement their social and economic programmes, skills which are critical to the PDM</li> <li>• Participate in policy dialogues and multi-stakeholder initiatives on development related issues at the Community.</li> </ul> |
| <b>MoICT and UBOS</b>                                                                                                                                    | <ul style="list-style-type: none"> <li>• MoICT</li> <li>• Ministry of ICT and National Guidance in collaboration with MDAs shall be responsible for developing PMIS.</li> <li>• UBOS</li> <li>• Guide on the collection parameters, cleaning, and analyzing data</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Participating Banks (Centenary, Stanbic, Equity, and Post bank)</b>                                                                                   | <ul style="list-style-type: none"> <li>• The money for each Parish under the Parish Revolving Fund shall be disbursed directly from the consolidated fund (at Bank of Uganda) to the PDM SACCO bank account in a supervised financial institution.</li> <li>• Disburse funds from the PDM SACCO account to the intended beneficiaries through the media indicated by the borrower for receiving funds (input dealer, bank, E-wallet i.e., members Mobile Money Accounts (Phones).</li> </ul>                                                                                                                                                                  |

## 2.2 Summary of Key Processes

**Table 5 Showing Summary of Key Processes**

| <b>Process</b>        | <b>Activity</b>                                                                                | <b>Audit Risks</b>                                                                                                                                                                             |
|-----------------------|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pre-requisites</b> | <ul style="list-style-type: none"> <li>• Functionality of the pillar working groups</li> </ul> | <ul style="list-style-type: none"> <li>• Failure to align the plans and budgets of MDAs to the PDM</li> <li>• Failure to develop work plans for the pillar and monitor performance.</li> </ul> |

|                                        |                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |                                                                                                                         | <ul style="list-style-type: none"> <li>• Lack of approved pillar manuals.</li> <li>• Consistency of the guidance on the implementation of PDM activities.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                        | <ul style="list-style-type: none"> <li>• Existence of SACCO registered offices and signboards.</li> </ul>               | <ul style="list-style-type: none"> <li>• Lack of registered offices undermines the loan application and approval processes, communication and notices may not delivered, and necessary documentation may not be maintained.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                        | <ul style="list-style-type: none"> <li>• Existence and Functionality of SACCO committees and sub committees.</li> </ul> | <ul style="list-style-type: none"> <li>• Mismanagement of a SACCO due to lack of oversight as a result of inexistence or irregularly appointed committees.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Planning, Budgeting and Funding</b> | <ul style="list-style-type: none"> <li>• Budgeting and receipt of funds</li> </ul>                                      | <ul style="list-style-type: none"> <li>• Failure to receive budgeted funds affecting implementation of planned activities e.g. procurement of bicycles for parish chiefs, loan processing and rent for parish chiefs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                        | <ul style="list-style-type: none"> <li>• Aligning of MDA &amp; LG budgets to the PDM</li> <li>• </li> </ul>             | <p><b><u>Aligning of MDA budgets to the PDM</u></b></p> <ul style="list-style-type: none"> <li>• Failure to align budgets and work plans to PDM hinders the achievement of PDM objectives.</li> </ul> <p><b><u>Aligning of LG budgets to the PDM</u></b></p> <ul style="list-style-type: none"> <li>• Urgent Parish social services needs may not be prioritized which hinders achievement of PDM objectives.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Implementation of the PDM</b>       | <ul style="list-style-type: none"> <li>• Utilization of PDM funds for administrative costs and coordination</li> </ul>  | <ul style="list-style-type: none"> <li>• Diversion of funds</li> <li>• Un-accounted for funds</li> <li>• Under-utilization of funds</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                        | <ul style="list-style-type: none"> <li>• Utilization of PRF Funds</li> </ul>                                            | <ul style="list-style-type: none"> <li>• Low rate of disbursement of funds</li> <li>• Diversion of funds/Un-accounted for PRF</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                        | <ul style="list-style-type: none"> <li>• Disbursement of PRF Loans and implementation of the funded project</li> </ul>  | <ul style="list-style-type: none"> <li>• Failure to follow the prescribed allocation criteria for Special Interest Groups leading to failure to achieve pillar objectives.</li> <li>• Multiple beneficiaries from the same household.</li> <li>• Ineligible projects (Different projects implemented by the group).</li> <li>• Matching disbursement of Funds to Households with the Planting Seasons</li> <li>• Non-existent projects.</li> <li>• Shortcomings in the implementation of the business plan leading to failure to achieve pillar objectives.</li> <li>• Inadequate extension staff and resources (means of transport), lack of professional certification of extension workers and limited reach of extension services.</li> <li>• Disbursements made outside the Wendi platform.</li> </ul> |

|                                  |                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | <ul style="list-style-type: none"> <li>• Preparedness to recover PRF</li> </ul>                               | <ul style="list-style-type: none"> <li>• Status of recovery affecting the sustainability of the PRF</li> <li>• Recovery outside the Wendi platform leading to delays in disbursement</li> <li>• Diversion of recovered funds/Un-accounted for recovered funds</li> <li>• Failure to sensitize SACCOs and beneficiaries about repayment.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                  | <ul style="list-style-type: none"> <li>• Implementation of all the 7 modules of the PDMIS</li> </ul>          | <ul style="list-style-type: none"> <li>• Processing of PRF loan applications outside the PDMIS leading to funding ineligible/multiple funding of the same household.</li> <li>• Funding of ineligible households outside the list approved by the village vetting committees.</li> <li>• Incomplete data collection leading to failure to establish subsistence households through the PDMIS.</li> <li>• Loans to beneficiaries without NINs leading to funding ineligible/multiple funding of the same household and making recovery of the funds difficult.</li> <li>• Lack of gadgets leading to manual processing of PRF loan thus funding ineligible/multiple funding of the same household.</li> <li>• Delayed implementation of the Production, Processing and Marketing, Infrastructure, Social Services, and Mind-set Change modules leading to delayed achievement of the PDM objectives.</li> </ul> |
| <b>Monitoring and evaluation</b> | <ul style="list-style-type: none"> <li>• Establishment of the monitoring and evaluation framework.</li> </ul> | <ul style="list-style-type: none"> <li>• Lack of clear output/ outcome/ impact measurement indicators.</li> <li>• Lack of baseline figures to derive baseline indicators.</li> <li>• Failure to mainstream PDM into the Government Annual Performance Report (GAPR) from the Office of the Prime Minister.</li> <li>• Failure to prepare the annual reports to the PDM National Policy Committee and the National Survey to measure progress of the PDM.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                            |

### 3.0 **Findings and Recommendations**

The Parish Development Model (PDM) is a strategy for service delivery by the Government of Uganda to improve the incomes and welfare of all Ugandans at the household level by transforming 39% of households from a subsistence economy to a money economy as approved by Parliament. In the financial year 2024/25, Ministry of Finance, Planning and Economic Development (MoFPED) released UGX.1,100Bn to 10,594 PDM SACCOs as

Parish Revolving Funds (PRF) UGX.1,059Bn and administrative costs UGX.41Bn as appropriated by Parliament.

I designed audit procedures to assess whether the PDM programme has been implemented in accordance with the PDM policy and guidelines with a specific focus on the financial inclusion pillar. Below are my findings;

I noted the following positive observations;

- The entire approved budget of UGX.1,059.40Bn for the Parish Revolving Fund was realised, with UGX.1,058.37Bn (99.9%) timely disbursed to the planned 10,594 PDM SACCOs, supporting continued annual capitalization and expansion of loan access to subsistence households..
- In FY2024/25 all loan applications were processed through the PDMIS and all approved funds were disbursed via the Wendi application managed by Pearl Bank (former Post Bank) Uganda, ensuring a centralized, secure, and fully traceable end-to-end transaction process.
- I reviewed the budgets and work plans and noted that 55 LGs incorporated 1,583 out of 6,111 priorities in their LGs' budget and work plan.
- Most PDM SACCOs had constituted the Loans Committees thereby improving oversight of loan appraisal and approval processes.
- A total of 24,247 tablets were provided to LGs to facilitate data capture, loan processing and other PDMIS operations.

I noted the following key observations as areas of improvement;

### 3.1 **Budgeting, Funding and Absorption**

A review of the PDM budgeting, funding and absorption processes revealed the following;

| SN | Audit observation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Recommendation                                                                                                                                                                                                                     |
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| a) | <p><b><u>Alignment of MDA Work Plans and Budgets to the PDM</u></b></p> <p>A comparison of the PDM Working Group Activity Implementation Action Plans with the 25 MDAs' approved budgets and work plans revealed that;</p> <ul style="list-style-type: none"> <li>• Six (6) out of the seven (7) Pillar Working Groups did not have approved pillar implementation action plans, only the Infrastructure and economic services Pillar had an action plan.</li> <li>• In addition, twenty-five (25) participating MDAs did not align their work plans to the Pillar Action Plans. This made it difficult</li> </ul> | <p>The Accounting Officers of the Pillar Lead Entity of the Working Groups should ensure that the pillar working group implementation action plans are prepared and that the MDA work plans and budgets are aligned with these</p> |

|     | <p>for the 25 participating MDAs to align their budgets and work plans to the PDM.</p> <p>The summary in the <b>table below refers;</b></p> <p><b>Table 6: shows Lead Entities and Participating MDAs that did not align their work plans to the pillar action plans</b></p> <table><tr><th>S N</th><th>Pillar</th><th>Lead entity responsible</th><th>Participating Sectors</th></tr><tr><td>1.</td><td>Agriculture value chain development</td><td>MAAIF with MoTIC as co-chair</td><td>MoTIC, MoTWA, MoFA, MoLHUD, NPA, OPM, MoLG, MoWE, and MEMD</td></tr><tr><td>2.</td><td>Financial inclusion</td><td>MoFPED with MoTIC as co-chair</td><td>MAAIF, OPM, NPA, OWC, MoLG, ICT, Internal Affairs and Min of Presidency</td></tr><tr><td>3.</td><td>Social services</td><td>MOES (lead), MOH (co-chair)</td><td>MoWE, MoLHUD, MoPS, OPM, MoGLSD, MoLG, OWC, Internal Affairs and Min of Presidency</td></tr><tr><td>4.</td><td>Community mobilization and mind-set change</td><td>MGLSD</td><td>ICT, MoLG, OWC, OPM, MoFPED, MoIA and OP</td></tr><tr><td>5.</td><td>Parish-based Management Information System (PBIS)</td><td>ICT</td><td>UBOS, MoDA, Security, OPM, MAAIF, NPA, OWC, MoLG, Internal Affairs and Min of Presidency</td></tr><tr><td>6.</td><td>Governance and administration</td><td>MoLG MoPS – co-chair</td><td>MoFPED, MoKCCMA, Local Gov Association, IGG, OP.</td></tr></table> <p><b>Source: OAG review of PDM Operational Guidelines</b></p> <p>Failure to align the MDA budgets and work plans to the PDM hinders the achievement of pillar objectives.</p> <p>The Accounting Officers explained that the misalignment was mainly due to the absence of approved Pillar Implementation Action Plans when MDAs prepared their budgets and work plans, which limited clear guidance on integrating PDM priorities. They further cited weak coordination by Pillar Lead Entities and the PDM Secretariat, and limited capacity to apply the bottom-up planning approach.</p> | S N                                                                                                                                                                                                                                                  | Pillar                                                                                   | Lead entity responsible | Participating Sectors | 1. | Agriculture value chain development | MAAIF with MoTIC as co-chair | MoTIC, MoTWA, MoFA, MoLHUD, NPA, OPM, MoLG, MoWE, and MEMD | 2. | Financial inclusion | MoFPED with MoTIC as co-chair | MAAIF, OPM, NPA, OWC, MoLG, ICT, Internal Affairs and Min of Presidency | 3. | Social services | MOES (lead), MOH (co-chair) | MoWE, MoLHUD, MoPS, OPM, MoGLSD, MoLG, OWC, Internal Affairs and Min of Presidency | 4. | Community mobilization and mind-set change | MGLSD | ICT, MoLG, OWC, OPM, MoFPED, MoIA and OP | 5. | Parish-based Management Information System (PBIS) | ICT | UBOS, MoDA, Security, OPM, MAAIF, NPA, OWC, MoLG, Internal Affairs and Min of Presidency | 6. | Governance and administration | MoLG MoPS – co-chair | MoFPED, MoKCCMA, Local Gov Association, IGG, OP. | <p>action plans.</p> <p>The PDM Secretariat should sensitize MDAs and LGs on the bottom-up approach to the identification of PDM priorities to ensure alignment with the PDM.</p> |
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| S N | Pillar                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Lead entity responsible                                                                                                                                                                                                                              | Participating Sectors                                                                    |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 1.  | Agriculture value chain development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | MAAIF with MoTIC as co-chair                                                                                                                                                                                                                         | MoTIC, MoTWA, MoFA, MoLHUD, NPA, OPM, MoLG, MoWE, and MEMD                               |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 2.  | Financial inclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | MoFPED with MoTIC as co-chair                                                                                                                                                                                                                        | MAAIF, OPM, NPA, OWC, MoLG, ICT, Internal Affairs and Min of Presidency                  |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 3.  | Social services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | MOES (lead), MOH (co-chair)                                                                                                                                                                                                                          | MoWE, MoLHUD, MoPS, OPM, MoGLSD, MoLG, OWC, Internal Affairs and Min of Presidency       |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 4.  | Community mobilization and mind-set change                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | MGLSD                                                                                                                                                                                                                                                | ICT, MoLG, OWC, OPM, MoFPED, MoIA and OP                                                 |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 5.  | Parish-based Management Information System (PBIS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ICT                                                                                                                                                                                                                                                  | UBOS, MoDA, Security, OPM, MAAIF, NPA, OWC, MoLG, Internal Affairs and Min of Presidency |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| 6.  | Governance and administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | MoLG MoPS – co-chair                                                                                                                                                                                                                                 | MoFPED, MoKCCMA, Local Gov Association, IGG, OP.                                         |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |
| b)  | <p><b><u>Alignment of the LGs Work Plans and Budgets to the PDM</u></b></p> <p>Paragraph 1.7 of the Users Handbook for the Parish Revolving Fund (PRF) under PDM Pillar 3 - Financial Inclusion (Version: October 2022) requires all LGs through their respective Core Implementation Teams, to align their plans, interventions and budgets to the implementation of the PDM. In addition, Paragraph 3.4 of the Implementation Guidelines for PDM, 2021 requires PDCs to identify and prioritize social services needed at parish level and share them for approval and consolidation at the Sub County and district levels.</p> <ul style="list-style-type: none"><li>I noted that 39 LGs had identified PDM priorities using the prescribed format in Annex 1 of the Guidelines while, 116 LGs did not use the format. <b>Appendix 4a &amp; 4b</b> refers</li></ul> <p>The Accounting Officers attributed the above to limited staff capacity and training, compounded by inadequate logistical support.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>The Accounting Officers should enhance lower local government capacity, engage MoFPED and development partners to mobilize resources, and ensure adequate funding for effective integration of PDM priorities into LG work plans and budgets.</p> |                                                                                          |                         |                       |    |                                     |                              |                                                            |    |                     |                               |                                                                         |    |                 |                             |                                                                                    |    |                                            |       |                                          |    |                                                   |     |                                                                                          |    |                               |                      |                                                  |                                                                                                                                                                                   |

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|    | <ul style="list-style-type: none"> <li>I reviewed the budget and work plan and noted that 55 LGs incorporated 1,583 priorities in the LGs' budget and work plan, while 6,111 PDM priorities in 55 LGs were not incorporated in the entity work plan and budgets. Details are in <b>Appendix 4c</b>.</li> </ul> <p>The Accounting Officers attributed the above to resource constraints at the votes and insufficient technical capacity/training at lower local government levels.</p> <p>Failure to fully integrate the PDM priorities from the parishes/wards may lead to inadequate implementation of the parish priorities which will hinder the achievement of the overall PDM objective of improving the incomes and welfare of all Ugandans at the household level.</p>                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                        |
| c) | <p><b><u>Funding and Utilization of Administrative Costs and Parish Chief Allowances</u></b></p> <p>A sample of thirty-four (34) LGs received UGX.3.936Bn to coordinate implementation of PDM activities under the Financial Inclusion Pillar, for loan processing and Parish Chiefs allowances.</p> <p>I noted that;</p> <ul style="list-style-type: none"> <li>A sum of UGX.0.009Bn was over paid to the parish chiefs in 6 LGs while, UGX.0.031Bn was under paid in 9 LGs. Details in <b>Appendix 5a and 5b</b>.</li> <li>A sum of UGX.0.055Bn was paid to 49 individuals who were not Parish Chiefs/Town Agents/Principal Town Agents. Details in <b>Appendix 5c</b>.</li> <li>A sum of UGX.0.030Bn was not accounted for. <b>Appendix 5d</b> refers.</li> <li>I further noted that all LGs were not allocated funds to monitor PDM activities with exception of parish chiefs /town agents.</li> </ul> <p>The Accounting Officers attributed the under payments to human resource gaps and frequent staff transitions while the over payments to weak compliance and poor payment control monitoring tools.</p> | <p>The Accounting Officers should design and implement payment policies and controls to ensure accurate beneficiary verification, prevent over or under payments, account for all disbursed funds, and provide resources for effective monitoring.</p> |
| d) | <p><b><u>Disbursement of Parish Revolving Fund (PRF) to the Households</u></b></p> <p>Paragraph of the Users Handbook for the Parish Revolving Fund (PRF) under PDM Pillar 3 - Financial Inclusion October 2022 stipulates that the money for each Parish under the PRF shall be disbursed directly from the consolidated fund (at Bank of Uganda) to the PDM SACCO bank account solely for on-lending to</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>The Accounting Officers should ensure timely release and full disbursement of PRF by</p>                                                                                                                                                            |

|    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                             |
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|    | <p>subsistence households in the parish who are members of a registered PDM Enterprise Group in that parish.</p> <ul style="list-style-type: none"> <li>Analysis of PRF disbursements revealed that cumulatively, out of UGX.3,258.94Bn released by the Government to 10,589 SACCOs, a sum of UGX.2,750.291Bn (84%) had been disbursed to households by the end of the financial year 2024/25.</li> <li>In the financial year 2024/25, a sample of 115 LGs had disbursed UGX.547.727Bn (73%) out of the PRF received of UGX.752.689Bn, leaving UGX.204.963Bn (27%) undisbursed. Details are in <b>Appendix 6(a)</b>.</li> </ul> <p>The Accounting Officers attributed it to late release of funds by MoFPED, technical challenges with the PDMIS and Wendi systems, data inconsistencies and missing beneficiary information, limited capacity and compliance issues among SACCO leaders, and procedural bottlenecks in beneficiary verification and preparation.</p> <ul style="list-style-type: none"> <li>I further noted that 62 PDM SACCOs could not account for PRF of UGX.0.106Bn that had been received and withdrawn off their account but had not been disbursed to households. Details are in <b>Appendix 6(b)</b>.</li> </ul> <p>The Accounting Officer attributed it to diversion of funds by beneficiaries, excitement or misuse during disbursement, weak oversight, and challenges in tracking funds at SACCO and district levels.</p> <p>The failure to account for Parish Revolving Fund (PRF) and the low rate of disbursement may undermine the achievement of the pillar objective of eradicating poverty.</p> | <p>improving beneficiary data management, enhance SACCO oversight and capacity, and implementing strict monitoring</p>                                                                                                      |
| e) | <p><b><u>Lack of a mechanism to establish whether all subsistence households have received PRF within the Parish</u></b></p> <p>Paragraph 30 of the Circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA (Ref: EDP 86/103/02 Vol.4, dated 27<sup>th</sup> January 2025 indicates that in some parishes, all identified subsistence households have already received UGX 1 million each. In such instances, the Accounting Officer must promptly report these parishes to the Ministry of Finance, Planning and Economic Development and the Ministry of Local Government to inform policy decisions. Where it is confirmed that all eligible beneficiaries have been covered, no further disbursements shall be made until written policy guidance is provided.</p> <p>I noted that the Government lacks a comprehensive database of all subsistence households, as the registration and profiling</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>The Accounting Officer should ensure that all pending household and PRF disbursement backlogs are promptly captured and validated in the PDMIS and FIS, and continue systematic household profiling using the PDMIS.</p> |

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|           | <p>process under the PDMIS faced numerous challenges due to incorrect identification of these households. As a result, the alternative approach to identifying subsistence households is not anchored to a specific or verifiable target of registered beneficiaries.</p> <p>This undermines the Government's ability to determine when parishes have fully covered or exhausted their subsistence household populations, thereby limiting its capacity to reallocate resources effectively to other parishes.</p> <p>The Accounting Officers attributed this to backlogs that had not yet been entered into PDMIS and FIS due to capability challenges with ICT, however continuous household profiling through PDMIS and SPEAR tools is underway to ensure accurate tracking and reporting.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                    |
| <b>f)</b> | <p><b><u>Implementation of Funded Projects</u></b></p> <p>Paragraph 32 (b) PDM - A LG Guide for Supporting Households &amp; Enterprise Groups in Accessing Loans Under the PRF (Guide No.2), January 2023 states that a PRF has been established to ensure loans, of up to UGX. 1 million per household, are provided to subsistence households through a special type of a multi-purpose cooperative called the PDM SACCO. Each loan under the PRF shall mainly be used for purchasing capital inputs and operational expenditures e.g. seeds, fertilizers, acaricides, veterinary drugs etc.</p> <p>I reviewed loan files and carried out physical inspections in a sample of 108 LGs and observed the following;</p> <ul style="list-style-type: none"> <li>• In 55 LGs, a total of 619 beneficiaries in 267 PDM SACCOs had implemented ineligible projects. <b>Appendix 7a</b> refers</li> <li>• In 42 LGs, a total of 109 beneficiaries in 86 PDM SACCOs had non-existent projects. <b>Appendix 7b</b> refers.</li> <li>• In 52 LGs, a total of 328 beneficiary households did not procure the planned items required to implement the funded projects, thus leaving UGX.0.263Bn diverted to other use as detailed in <b>Appendix 7c</b>.</li> <li>• in 34 LGs, a total of 2,336 households in 506 PDM SACCOs had received PRF multiple times. <b>Appendix 7d</b> refers</li> </ul> <p>The Accounting Officers attributed this to off season or delayed disbursement, unpredictable climate and market conditions, weak supervision and monitoring at parish and SACCO levels, limited guidance and capacity for beneficiaries, system errors in PDMIS/WENDI, and inadequate sensitization on approved business plans.</p> | <p>The Accounting Officers should design a policy on supervision and enforce compliance with approved project guidelines, while enhancing beneficiary training and monitoring.</p> |
| <b>g)</b> | <p><b><u>Preparedness for Recovery of Parish Revolving Funds</u></b></p> <p>Paragraph 32 of the Circular from the PSST on the implementation of financial inclusion activities under the Parish Development Model during the Stabilization Phase (Ref. No. EDP 86/103/02</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>The Accounting Officers should promptly communicate</p>                                                                                                                         |

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|                  | <p>Vol.3, dated 8<sup>th</sup> January 2024) states that the first PDM loans disbursed in December 2022 carried a 24-month grace period, which expired in December 2024. Accordingly, Accounting Officers are instructed to notify SACCO Boards that loan beneficiaries must commence repayment to enable the recycling of funds to other eligible members within the parish.</p> <p>I noted that of the beneficiaries who received PRF by December 2022, a total of 18,105 beneficiaries in 709 SACCOs in 30 LGs had commenced voluntary recovery and a sum of UGX.9.340Bn had been recovered as shown in the <b>Appendix 8</b>. However, there was no evidence of preparedness for recovery in all LGs.</p> <p>This was attributed to;</p> <ul style="list-style-type: none"> <li>• Failure by the Accounting Officer to communicate the commencement of recovery to the SACCO Boards.</li> <li>• Failure to track loans disbursed outside the PDMIS.</li> <li>• Un-updated records in PDMIS</li> </ul> <p>The Accounting Officers attributed this to lack of clear guidelines from the Ministry, limited beneficiary sensitization and financial literacy, inadequate monitoring and follow-up by SACCOs and district authorities, system limitations in WENDI, and reluctance of some beneficiaries to repay.</p>                                                                                                                                                                                                                  | <p>recovery instructions to SACCO Boards, update all loan records in PDMIS, and intensify beneficiary sensitization and monitoring to ensure timely repayment of PRF loans.</p>                                                                                               |
| <p><b>h)</b></p> | <p><b><u>Failure to Close Non-Wendi SACCO Bank Accounts</u></b></p> <p>Paragraph 11(a), (b) &amp; (c) of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA, Ref No. EDP 86/103/02 Vol.4 dated 27<sup>th</sup> January 2025 requires Accounting officers to ensure that;</p> <ul style="list-style-type: none"> <li>• Any bank account held by a PDM SACCO for the PRF other than Government Banks should be closed;</li> <li>• Any balance on the closed account is transferred to the authorized PDM SACCO account in Government Banks. This should be done without any delay to enable the SACCOs access the funds for lending to their members;</li> <li>• PDM SACCOs should obtain closing bank statements from the date of opening to the date of closing the account to facilitate any reconciliations, audit and other governance purposes.</li> </ul> <p>I noted that, 5,123 SACCO bank accounts in 122 LGs had not yet been closed contrary to the guidance. By 30<sup>th</sup> June 2025, a balance of UGX.4.945Bn was outstanding on 4,974 SACCO accounts in various commercial banks. Details are in <b>Appendix 9</b>.</p> <p>This undermines the attainment of the benefits of using the Wendi platform, which include: convenience, security, lower transaction costs, transparency and ease of tracking the PDM funds.</p> <p>The Accounting Officers attributed it to low response and non-compliance by banks, procedural and bureaucratic requirements,</p> | <p>The Accounting Officers should intensify follow-up with SACCO leaders and banks to ensure all non-WENDI accounts are promptly closed, balances transferred to authorized government accounts, and closing statements obtained for proper reconciliation and oversight.</p> |

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|           | limited follow-up by SACCO leaders and district management, low account balances, and challenges in coordinating account signatories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                    |
| <b>i)</b> | <p><b><u>Inadequate Wendi Agency Network</u></b></p> <p>Paragraph 28 of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27<sup>th</sup> January 2025 provides that Government banks are going to significantly expand the agency network over the coming months to ensure that there is a bank/ Wendi agent in every parish so that all communities are served within their localities.</p> <p>I reviewed the Wendi Agent coverage and noted that in 121 LGs, 5,373 parishes did not have Wendi agents. <b>Appendix 10</b> refers</p> <p>Consequently, beneficiaries in these parishes relied on other mobile money service providers thereby increasing the charges on their transactions.</p> <p>The Accounting Officers attributed it to strict eligibility requirements for agents, low capital and profitability for potential agents, poor network connectivity, insecurity and remoteness of rural areas, low economic activity, and the fact that establishment of agents is beyond the control of vote management.</p>                                                                                                                                                                         | <p>The Accounting Officers should continue engaging government banks to expedite the recruitment and deployment of WENDI agents in all parishes, while advocating for relaxed eligibility criteria and improved network coverage</p>               |
| <b>j)</b> | <p><b><u>Distribution of Tablets</u></b></p> <p>Paragraph 22 of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27<sup>th</sup> January 2025 states that in December 2024, 24,250 Tablets were dispatched to all districts for use by Parish Chiefs, PDM SACCO Executives, Community Development Officers, District Statisticians, District ICT Officers and OWC Coordinators.</p> <p>I reviewed the distribution, receipt, and usage of tablets provided to support PDM implementation and noted that a total of 24,247 tablets were supplied by UBOS to the Ministry of ICT &amp; National Guidance and made available through the Ministry of Local Government for distribution to Local Governments.</p> <p>I noted the following;</p> <ul style="list-style-type: none"> <li>• Out of the 24,247 tablets received by the MoLG, a total of 13,253 were distributed to 93 LGs for onward distribution to the intended beneficiaries. <b>Appendix 11a</b> refers</li> <li>• A total of 29 tablets in 4 LGs were distributed to ineligible beneficiaries. <b>Appendix 11b</b> refers.</li> <li>• A total of 178 tablets received by 43 LGs were not functional. <b>Appendix 11c</b> refers.</li> </ul> | <p>The Accounting Officers should liaise with the relevant Ministries to replace or repair faulty tablets, provide funding for internet access and user training, and ensure proper distribution and tracking of all devices to eligible users</p> |

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|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | <ul style="list-style-type: none"> <li>• A total of 4,204 users in 33 LGs were not trained in the use of the tablets for data capture and processing PDM transactions. <b>Appendix 11d</b> refers.</li> <li>• All LGs did not provide funds for internet access for tablets received from UBOS/MoLG, thus causing sustainability challenges.</li> <li>• A total of 7 tablets in 6 LGs were found to be missing/stolen. <b>Appendix 11e</b> refers.</li> </ul> <p>As a result, the intended benefit of enhancing efficiency in use of systems for beneficiary registration, loan processing, effecting payments, monitoring SACCO performance, facilitating online training and reporting on the Parish economy was not fully achieved.</p> <p>The Accounting Officers attributed it to inadequate funding for procurement, repair, internet access, and user training, coupled with receipt of faulty devices and limited local technical capacity to maintain them.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>k)</b> | <p><b><u>Inconsistencies between disbursed loans on PDMIS platform and actual disbursements by the PDM SACCOs</u></b></p> <p>An analysis of centralised data from PDMIS revealed that 10,859 PDM SACCOs in 177 LGs had been cumulatively capitalized with UGX.2,964.432Bn while actual capitalization at PDM SACCOs was UGX.3,258.937Bn leading to discrepancy of UGX.294.505Bn.</p> <p>I further noted from my an analysis of centralised PDMIS data, that 10,859 PDM SACCOs in 177 LGs had cumulatively disbursed UGX.1,668.649Bn while actual disbursements at PDM SACCOs revealed that UGX.2,750.291Bn had been disbursed leading to discrepancy of UGX.1,081.642Bn.</p> <p>This was mainly attributed to loans disbursed outside PDMIS in the first year of PDM inception. I further noted that in 98 LGs, 167,819 loan records were processed outside the PDMIS in 3,175 SACCOs. Of the records processed outside PDMIS only 9,567 were captured in the system leaving 158,252 (94%) uncaptured.</p> <p>The Accounting Officers of LGs attributed the inconsistencies between PDMIS data and actual SACCO capitalization and disbursements mainly to the delayed update of the PDMIS with loans disbursed outside the system in the early years of PDM, arising from capacity gaps and inadequate training of local government staff, laxity in enforcing data capture, and persistent system and network challenges.</p> | <p>The Accounting Officers should, in liaison with MoFPED as the Financial Inclusion Pillar lead, the PDM Secretariat, and MoICT as custodian of PDMIS, ensure a time-bound reconciliation and mandatory capture of all loans previously disbursed outside PDMIS, supported by targeted system support, refresher training, and strengthened supervision to achieve complete and consistent PDMIS data.</p> |
| <b>l)</b> | <p><b><u>Operation of enterprise groups</u></b></p> <p>Guideline 2.4 of the Parish Development Model Users Handbook Under the Parish Revolving Fund October 2022 states that A PDM Enterprise Group refers to a group of persons whose members</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>The Accounting Officers should enforce compliance with PDM</p>                                                                                                                                                                                                                                                                                                                                           |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>share common objectives and are engaged in common income generating agri-based activities or a range of activities along the agricultural value chain, e.g. coffee farming, storage, value addition of agricultural produce, etc. A PDM Enterprise Group shall comprise of a minimum of 10 and a Maximum of 30 households and shall be registered at the sub-county.</p> <p>I noted that 6,883 enterprise groups in 72 SACCOs in 10 LGs were engaged in non-agro-based activities along the agricultural value chain. <b>Appendix 12a refers.</b></p> <p>I also noted that 4,012 enterprise groups in 1,209 SACCOs in 67 LGs had less than the required 10 members while 16,524 enterprise groups in 3,368 SACCOs in 77 LGs had more than the required 30 members. <b>Appendix 12b &amp; 12c refers.</b></p> <p>Failure to adhere to the stipulated number of households in enterprise groups and engagement in non-agro-based activities may affect the attainment of the PMD objectives.</p> <p>The Accounting Officer attributed this to system errors in PDMIS, data entry mistakes, limited access rights for data entrants, inadequate guidance and supervision by district and sub-county officers, initial lack of restrictions on group size, high demand for PRF funds, voluntary movement of members between enterprises, and delayed or incomplete sensitization of stakeholders on PDM operational guidelines.</p> | <p>guidelines by restructuring enterprise groups to have 10 to 30 members, restricting activities to agro-based ventures, and providing continuous training and supervision for SACCO leaders and data entrants</p> |
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### 3.2 **Implementation of the Parish Development Management Information System**

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                            |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>a)</p> | <p><b><u>Follow-up on the Implementation of the Parish Development Management Information System (PDMIS)</u></b></p> <p>Paragraph 2 of the PDM Pillar No. 6 Parish Development Management Information System (PDMIS) Operations Manual provides that the PDMIS shall be a modular system covering all seven pillars of the Parish Development Model (PDM), namely: Registration and Data Collection, Production, Processing and Marketing, Infrastructure, Financial Inclusion, Social Services, Community Mobilisation and Mind-set Change, and Monitoring and Evaluation (M&amp;E). The Manual further stipulates that the system would be implemented in a phased manner starting FY 2021/22, with full rollout of all modules to parishes by the second half of FY 2022/23, alongside continuous capacity building of system users.</p> <p>In my previous year's audit report, I reported delays in the development and rollout of several PDMIS modules and recommended expedited implementation to ensure completeness of the PDM value chain and effective programme monitoring. This year's audit therefore followed up on the status of implementation of the outstanding modules.</p> | <p>The Accounting Officer of MoICT&amp;NG should engage MoFPED to secure funding and ensure the complete development, rollout, and full operationalisation of all outstanding and partially implemented PDMIS modules.</p> |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

My review of the PDMIS implementation status roadmap and system documentation revealed that, despite the passage of time, full implementation of the system has not yet been achieved. Out of the seven (07) planned modules, only two (02) were fully implemented, two (02) were partially implemented, while three (03) had not been developed at all, as summarised in Table below.

**Table 7: Status of Implementation of PDMIS Modules**

| S N | PDMIS Module                             | Expected Year of Completion | Status of Development              | Operational Status                                                                                                                         |
|-----|------------------------------------------|-----------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Data Collection and Registration         | 2022                        | Developed and rolled out           | Fully operational; reports generated up to village level; selection algorithm implemented, though policy adjustments were later introduced |
| 2   | Financial Inclusion                      | 2023                        | Developed and rolled out           | Fully operational but integrated with the Registration module                                                                              |
| 3   | Monitoring and Evaluation (M&E)          | 2023                        | Developed and partially rolled out | Partially operational; rolled out in Acholi sub-region, with planned rollout to Bunyoro underway                                           |
| 4   | Citizen Participation Information System | 2023                        | Developed and partially rolled out | Not operational; limited to PMIS service desk                                                                                              |
| 5   | Production, Processing and Marketing     | 2023                        | Not developed                      | Not operational                                                                                                                            |
| 6   | Infrastructure                           | 2023                        | Not developed                      | Not operational                                                                                                                            |
| 7   | Social Services                          | 2023                        | Not developed                      | Not operational                                                                                                                            |

**Source: PDM Pillar No. 6 – PDMIS Operations Manual and OAG analysis**

I noted that although the Citizen Participation and M&E modules had been developed, they were not yet fully operational, while three critical modules Production, Processing and Marketing; Infrastructure; and Social Services had not been developed several years after the planned completion date. As a result, significant resources remain tied up in non-functional or partially functional modules, and there is a risk that delayed deployment may lead to technological obsolescence, given the rapid evolution of ICT systems.

Furthermore, the incomplete rollout of PDMIS continues to undermine attainment of the overall PDM objectives, as the intended end-to-end value chain integration and system-driven monitoring remain fragmented.

The Accounting Officer reiterated that requests for additional funding to support the development and rollout of the outstanding modules had been submitted to the Ministry of Finance, Planning and Economic Development (MoFPED) and were still awaiting consideration.

### 3.3 Governance and Monitoring

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                  |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>a)</p> | <p><b><u>Existence and Functionality of SACCO Committees and Sub Committees</u></b></p> <p>The PDM Operational Guidelines from MAAIF provides that the Executive Committee of the PDM SACCO shall constitute the Production, Marketing, Finance &amp; Investment and the Business Development Services Sub-Committees.</p> <p>I reviewed the existence and functionality of the PDM SACCO Committees and Sub Committees and made the following observations;</p> <p>A total of 1,651 SACCOs in 38 LGs did not constitute the Production, and Marketing sub Committees. <b>Appendix 13a refers.</b></p> <ul style="list-style-type: none"> <li>• A total of 4,693 SACCOs in 113 LGs had non- functional, Production, and Marketing sub Committees. Details are in <b>Appendix 13b.</b></li> </ul> <p>This could lead to mismanagement of the SACCOs as there may not be appropriate oversight.</p> <p>The Accounting Officers attributed this to limited capacity and training of SACCO leaders and committee members, inadequate operational funds and facilitation, lack of clear guidance from the PDM Secretariat, delayed formation and operationalization of sub-committees, staffing gaps, and inconsistent supervision and follow-up by district and sub-county authorities</p> | <p>The Accounting Officers should ensure that all PDM SACCOs constitute and operationalize their Production and Marketing sub-committees, provide necessary training and facilitation, and enhance supervision and follow-up</p> |
| <p>b)</p> | <p><b><u>Monitoring of PDM by HLGs</u></b></p> <p>Paragraph 7 of the Circular from the PSST to Accounting Officer of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27<sup>th</sup> January 2025 provides that in order to facilitate national monitoring of the programme, all Accounting Officers are required to submit a quarterly report to; Ministry of Finance, Planning and Economic Development (MoFPED), the Ministry of Local Government (MoLG) and PDM Secretariat, not later than the 15<sup>th</sup> day after the end of each quarter.</p> <p>I noted that there was no evidence that 125 LGs prepared and submitted quarterly reports to; MoFPED, MoLG and PDM Secretariat. Refer to <b>Appendix 14.</b></p> <p>This undermines the achievement of the programme objectives.</p> <p>Accounting Officers attributed this to inadequate funding for</p>                                                                                                                                                                                                                                                                                                                                                                          | <p>The Accounting Officers should ensure that all LGs prepare and submit quarterly PDM reports to MoFPED, MoLG, and the PDM Secretariat using standardized formats and provide the necessary funding and oversight</p>           |

|  |                                                                                                                                                                                                                                                                          |  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  | monitoring and reporting, absence of a standardized reporting format and technical guidance from the PDM Secretariat, weak internal enforcement and oversight, delayed issuance of circulars, and reliance on consolidated PBS reports instead of dedicated PDM reports. |  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

### 3.4 **Status of the prior year PDM audit recommendations**

Instruction 2.11.3 of the Treasury Instructions 2017 provides that the Accounting Officer shall attend to recommendations of oversight organs of Government including: Audit Committees, Internal Audit, Office of the Auditor General (OAG), Inspector General of Government (IGG), PPDA, Parliament and District Public Accounts Committee (DPAC) and provide regular update to the Secretary to the Treasury, at least quarterly, regarding the actions taken.

I conducted an audit of the PDM during the previous FY, focusing on key aspects of planning, disbursement, implementation, monitoring, and accountability mechanisms across various stakeholders. The audit identified a number of gaps and risks that, if unaddressed, could hinder the achievement of the programme's core objective of transforming subsistence households into the money economy.

I assessed the extent to which the prior audit recommendations had been implemented and noted that 122 LGs fully implemented 564 (35%) recommendations, 104 LGs partially implemented 445 (28%) recommendations while, 116 LGs failed to implement 605 (37%) recommendations as summarized in the table below and detailed in **Appendix 15**.

**Table 8 showing the Extent of implementation of prior year audit recommendations**

| Details               | No. of LGs | No. of recommendations | Percentage |
|-----------------------|------------|------------------------|------------|
| Fully Implemented     | 122        | 564                    | 35         |
| Partially implemented | 104        | 445                    | 28         |
| Not Implemented       | 116        | 605                    | 37         |
| <b>Total</b>          |            | <b>1614</b>            | <b>100</b> |

*Source: OAG Analysis of implementation results*

Non-implementation or partial implementation of audit recommendations exposes the programme to persistent or recurring weaknesses such as mismanagement of funds, delayed service delivery, poor targeting of beneficiaries, and ultimately, failure to achieve the intended socio-economic transformation at the parish level.

The Accounting Officers attributed this to delayed responses and guidance from the PDM Secretariat and other implementing ministries, policy and funding constraints beyond the District's control, limited staffing and wage allocation, coordination challenges among multiple stakeholders, and reliance on central directives for implementation of certain recommendations.

### **Recommendation**

The Accounting Officers should always ensure that the Auditor General's recommendations are fully implemented. For those that cannot be implemented at HLG level, the Accounting Officers should engage the relevant authorities to ensure that the recommendations are implemented.

### **Conclusion**

The Government adopted the Parish Development Model to improve service delivery and household incomes by transforming subsistence households into the money economy. While progress has been made in the implementation of the Programme, some weaknesses in planning, funding utilization, disbursement, governance, and supervision and monitoring, continue to constrain full realization of the programme objectives. Therefore, Government should implement the above recommendations to strengthen management of the PDM to enhance accountability and attain its desired impact.



Edward Akol  
**AUDITOR GENERAL**

31<sup>st</sup> December 2025

## Appendices

### Appendix 1: Funding of the Parish Development Model

| FY        | Vote Name                                                                              | Approved Budget (UGX) | Release (UGX)     | Expenditure (UGX) |
|-----------|----------------------------------------------------------------------------------------|-----------------------|-------------------|-------------------|
| 2021/2022 | Local Governments (Administration costs and salaries for Parish Chiefs)                | 17,833,490,655        | 11,888,993,770    |                   |
|           | Ministry of ICT and National Guidance                                                  | 800,000,000           | 1,631,000,000     | 1,631,311,920     |
|           | Local Governments (PRF)                                                                | 164,682,378,705       | 101,987,751,558   | 85,070,043,557    |
| 2022/2023 | Local Governments (Administration costs and salaries for Parish Chiefs)                | 10,501,944,525        | 14,686,852,275    | 14,686,852,275    |
|           | MoFPED Admin Costs                                                                     | 1,600,000,000         | 1,600,000,000     | 4,007,890,364     |
|           | MoFPED PRF                                                                             | 1,059,400,000,000     | 1,059,400,000,000 | 1,056,067,000,000 |
|           | Ministry of ICT and National Guidance                                                  | 5,280,000,000         | 4,318,416,999     | 4,310,516,252     |
|           | Ministry of Local Government                                                           | 200,000,000           | 200,000,000       | 199,992,048       |
|           | Local Governments (Administration costs and salaries for Parish Chiefs)                | -                     | 2,625,486,131     | 2,625,486,131     |
|           | MoFPED Admin Costs                                                                     | 19,597,000,000        | 19,597,000,000    | 19,064,534,223    |
| 2023/2024 | MoFPED PRF                                                                             | 1,059,400,000,000     | 1,059,400,000,000 | 1,058,900,000,000 |
|           | Ministry of ICT and National Guidance                                                  | 4,481,358,000         | 4,391,558,625     | 4,391,558,625     |
|           | Ministry of Local Government                                                           | 12,416,820,136        | 12,416,820,136    | 12,085,669,235    |
|           | Uganda Bureau of Statistics (UBOS)                                                     | 1,900,000,000         | 1,900,000,000     | 1,899,997,789     |
|           | Local Governments (Administration costs and salaries for Parish Chiefs and allowances) | 10,501,944,497        | 37,643,631,750    | 37,643,631,750    |
|           | MoFPED Admin Costs                                                                     | 9,001,800,000         | 9,001,800,000     | 9,123,895,431     |
| 2024/2025 | MoFPED PRF                                                                             | 1,059,400,000,000     | 1,059,400,000,000 | 1,058,900,000,000 |
|           | Ministry of ICT and National Guidance                                                  | 2,481,358,000         | 2,481,358,000     | 2,480,518,000     |
|           | Ministry of Local Government                                                           | 8,801,635,022         | 8,801,635,022     | 8,791,876,944     |
|           | Uganda Bureau of Statistics (UBOS)                                                     | 487,000,000           | 487,000,000       | 482,214,518       |
|           | Total                                                                                  | 3,448,766,729,540     | 3,413,859,304,265 | 3,382,362,989,062 |

### Appendix 2: Challenges affecting the implementation of the Parish Development Model (PDM) as reported by key Ugandan media outlets

| SN | Media     | Date        | Issue Identified           | Summary                                                                                                                                                                                |
|----|-----------|-------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Nile Post | 19 Jan 2025 | Strategy & Monitoring Gaps | Auditor General's report cited lack of a performance framework, unlicensed SACCOs, unregistered enterprise groups, and inadequate extension services as key hindrances to PDM success. |
|    |           | ~Jul 2025   | Favouritism & Political    | A PDM meeting in Kabowa turned chaotic over accusations of favouritism and fund mismanagement, allegedly linked to political                                                           |

|    |                            |             |                                   |                                                                                                                                                                                                                  |
|----|----------------------------|-------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                            |             | Interference                      | leaders.                                                                                                                                                                                                         |
| 2. | AllAfrica (via Nile Post)  | 18 Sep 2024 | Logistical Weakness in Monitoring | Minister Kasolo highlighted lack of transport/logistics, especially in island districts like Buvuma, as a key obstacle to implementation. Local officials also cited outdated systems and lack of digital tools. |
| 3. | Uganda Radio Network (URN) | 18 Sep 2024 | Delay in Gazetting Guidelines     | Local governments were unable to disburse UGX 200B due to the absence of gazetted guidelines, lack of SACCO structures, and un-appointed parish chiefs.                                                          |
| 4. | Mulengera News             | 31 Jan 2025 | Questioning Audit Findings        | MPs criticized the Auditor General's report as too optimistic, citing lack of structures, duplicate data, missing accounts, and poor verification.                                                               |
| 5. | New Vision                 | 17 Jun 2025 | Lack of Result-Oriented Follow-up | President Museveni urged local leaders to verify actual transformation at household level, stressing the need for parish-by-parish follow-up beyond theoretical reporting.                                       |
|    |                            | 22 Jan 2025 | Overlarge Parish Size             | President Museveni acknowledged successes in Busoga but raised concern over parishes being too large, diluting intended impact.                                                                                  |
| 6. | Daily Monitor              | 20 Jun 2025 | Misuse of Funds                   | Government cautioned that PDM funds were being spent on weddings and funerals instead of productive investments, warning this undermines program goals.                                                          |
|    |                            | 15 Jun 2025 | Slow Benefit Reach & Data Issues  | By mid-2025, only 1.165M of 3.5M households had benefited. Challenges included duplicate IDs, unregistered SACCOs, ineligible projects, and non-existent offices, as noted in the 2024 Auditor General's report. |

### **Appendix 3: Audit Scope**

#### **Appendix 3(a): MDAs**

| SN | Name of MDA                                           |
|----|-------------------------------------------------------|
| 1. | Ministry of Agriculture Animal Industry and Fisheries |
| 2. | Ministry of Trade, Industry and Cooperatives          |
| 3. | Ministry of Tourism, Wildlife and Antiquities         |
| 4. | Ministry of Foreign Affairs                           |
| 5. | Ministry of Lands, Housing and Urban Development      |

| SN  | Name of MDA                                                   |
|-----|---------------------------------------------------------------|
| 6.  | National Planning Authority                                   |
| 7.  | Office of the Prime Minister                                  |
| 8.  | Operation Wealth Creation                                     |
| 9.  | Ministry of Local Government                                  |
| 10. | Ministry of Information Communication Technology and National |

| SN  | Name of MDA                                            |
|-----|--------------------------------------------------------|
|     | Guidance                                               |
| 11. | Ministry of Water and Environment                      |
| 12. | Ministry of Energy and Mineral Development             |
| 13. | Ministry of Internal Affairs                           |
| 14. | Minister for the Presidency                            |
| 15. | Ministry of Works and Transport                        |
| 16. | Ministry of Finance, Planning and Economic Development |
| 17. | Ministry of Education and Sports                       |
| 18. | Ministry of Health                                     |
| 19. | Ministry of Public Service                             |
| 20. | Ministry of Gender, Labour and Social Development      |
| 21. | Office of the President                                |
| 22. | Uganda Bureau of Statistics                            |
| 23. | Ministry of Defense and Veteran Affairs                |
| 24. | Ministry of security                                   |
| 25. | Ministry of Kampala and Metropolitan Affairs           |

### Appendix 3(b): HLGs

| SN | Entity Name                        | Vote code |
|----|------------------------------------|-----------|
| 1  | Arua City Council                  | 601       |
| 2  | Fortportal City Council            | 602       |
| 3  | Gulu City Council                  | 603       |
| 4  | Hoima City Council                 | 604       |
| 5  | Jinja City Council                 | 605       |
| 6  | Lira City Council                  | 606       |
| 7  | Masaka City Council                | 607       |
| 8  | Mbale City Council                 | 608       |
| 9  | Mbarara City Council               | 609       |
| 10 | Soroti City Council                | 610       |
| 11 | Abim District Local Government     | 801       |
| 12 | Adjumani District Local Government | 802       |
| 13 | Agago District Local Government    | 803       |
| 14 | Alebtong District Local Government | 804       |
| 15 | Amolatar District Local Government | 805       |
| 16 | Amudat District Local Government   | 806       |
| 17 | Amuria District Local Government   | 807       |
| 18 | Amuru District Local Government    | 808       |
| 19 | Apac District Local Government     | 809       |
| 20 | Arua District Local Government     | 810       |

| SN | Entity Name                            | Vote code |
|----|----------------------------------------|-----------|
| 21 | Budaka District Local Government       | 811       |
| 22 | Bududa District Local Government       | 812       |
| 23 | Bugiri District Local Government       | 813       |
| 24 | Bugweri District Local Government      | 814       |
| 25 | Buhweju District Local Government      | 815       |
| 26 | Buikwe District Local Government       | 816       |
| 27 | Bukedea District Local Government      | 817       |
| 28 | Bukomansimbi District Local Government | 818       |
| 29 | Bukwo District Local Government        | 819       |
| 30 | Bulambuli District Local Government    | 820       |
| 31 | Bulisa District Local Government       | 821       |
| 32 | Bundibugyo District Local Government   | 822       |
| 33 | Bunyagabu District Local Government    | 823       |
| 34 | Bushenyi District Local Government     | 824       |
| 35 | Busia District Local Government        | 825       |
| 36 | Butaleja District Local Government     | 826       |
| 37 | Butambala District Local Government    | 827       |
| 38 | Butebo District Local Government       | 828       |
| 39 | Buvuma District Local Government       | 829       |
| 40 | Buyende District Local Government      | 830       |
| 41 | Dokolo District Local Government       | 831       |
| 42 | Gomba District Local Government        | 832       |
| 43 | Gulu District Local Government         | 833       |
| 44 | Hoima District Local Government        | 834       |
| 45 | Ibanda District Local Government       | 835       |
| 46 | Iganga District Local Government       | 836       |
| 47 | Isingiro District Local Government     | 837       |
| 48 | Jinja District Local Government        | 838       |
| 49 | Kaabong District Local Government      | 839       |
| 50 | Kabale District Local Government       | 840       |
| 51 | Kabarole District Local Government     | 841       |
| 52 | Kaberamaido District Local Government  | 842       |
| 53 | Kagadi District Local Government       | 843       |
| 54 | Kakumiro District Local Government     | 844       |
| 55 | Kalaki District Local Government       | 845       |
| 56 | Kalangala District Local Government    | 846       |
| 57 | Kaliro District Local Government       | 847       |
| 58 | Kalungu District Local Government      | 848       |
| 59 | Kamuli District Local Government       | 849       |
| 60 | Kamwenge District Local Government     | 850       |

| <b>SN</b> | <b>Entity Name</b>                    | <b>Vote code</b> |
|-----------|---------------------------------------|------------------|
| 61        | Kanungu District Local Government     | 851              |
| 62        | Kapchorwa District Local Government   | 852              |
| 63        | Kapelebyong District Local Government | 853              |
| 64        | Karenga District Local Government     | 854              |
| 65        | Kasanda District Local Government     | 855              |
| 66        | Kasese District Local Government      | 856              |
| 67        | Katakwi District Local Government     | 857              |
| 68        | Kayunga District Local Government     | 858              |
| 69        | Kazo District Local Government        | 859              |
| 70        | Kibale District Local Government      | 860              |
| 71        | Kiboga District Local Government      | 861              |
| 72        | Kibuku District Local Government      | 862              |
| 73        | Kikuube District Local Government     | 863              |
| 74        | Kiruhura District Local Government    | 864              |
| 75        | Kiryandongo District Local Government | 865              |
| 76        | Kisoro District Local Government      | 866              |
| 77        | Kitagwenda District Local Government  | 867              |
| 78        | Kitgum District Local Government      | 868              |
| 79        | Koboko District Local Government      | 869              |
| 80        | Kole District Local Government        | 870              |
| 81        | Kotido District Local Government      | 871              |
| 82        | Kumi District Local Government        | 872              |
| 83        | Kwania District Local Government      | 873              |
| 84        | Kween District Local Government       | 874              |
| 85        | Kyankwanzi District Local Government  | 875              |
| 86        | Kyegegwa District Local Government    | 876              |
| 87        | Kyenjojo District Local Government    | 877              |
| 88        | Kyotera District Local Government     | 878              |
| 89        | Lamwo District Local Government       | 879              |
| 90        | Lira District Local Government        | 880              |
| 91        | Luuka District Local Government       | 881              |
| 92        | Luwero District Local Government      | 882              |
| 93        | Lwengo District Local Government      | 883              |
| 94        | Lyantonde District Local Government   | 884              |
| 95        | Madi-Okollo District Local Government | 885              |
| 96        | Manafwa District Local Government     | 886              |
| 97        | Maracha District Local Government     | 887              |
| 98        | Masaka District Local Government      | 888              |
| 99        | Masindi District Local Government     | 889              |
| 100       | Mayuge District Local Government      | 890              |

| <b>SN</b> | <b>Entity Name</b>                     | <b>Vote code</b> |
|-----------|----------------------------------------|------------------|
| 101       | Mbale District Local Government        | 891              |
| 102       | Mbarara District Local Government      | 892              |
| 103       | Mitooma District Local Government      | 893              |
| 104       | Mityana District Local Government      | 894              |
| 105       | Moroto District Local Government       | 895              |
| 106       | Moyo District Local Government         | 896              |
| 107       | Mpigi District Local Government        | 897              |
| 108       | Mubende District Local Government      | 898              |
| 109       | Mukono District Local Government       | 899              |
| 110       | Nabilatuk District Local Government    | 900              |
| 111       | Nakapiripiri District Local Government | 901              |
| 112       | Nakaseke District Local Government     | 902              |
| 113       | Nakasongola District Local Government  | 903              |
| 114       | Namayingo District Local Government    | 904              |
| 115       | Namisindwa District Local Government   | 905              |
| 116       | Namutumba District Local Government    | 906              |
| 117       | Napak District Local Government        | 907              |
| 118       | Nebbi District Local Government        | 908              |
| 119       | Ngora District Local Government        | 909              |
| 120       | Ntoroko District Local Government      | 910              |
| 121       | Ntungamo District Local Government     | 911              |
| 122       | Nwoya District Local Government        | 912              |
| 123       | Obongi District Local Government       | 913              |
| 124       | Omoro District Local Government        | 914              |
| 125       | Otuke District Local Government        | 915              |
| 126       | Oyam District Local Government         | 916              |
| 127       | Pader District Local Government        | 917              |
| 128       | Pakwach District Local Government      | 918              |
| 129       | Pallisa District Local Government      | 919              |
| 130       | Rakai District Local Government        | 920              |
| 131       | Rubanda District Local Government      | 921              |
| 132       | Rubirizi District Local Government     | 922              |
| 133       | Rukiga District Local Government       | 923              |
| 134       | Rukungiri District Local Government    | 924              |
| 135       | Rwampara District Local Government     | 925              |
| 136       | Sembabule District Local Government    | 926              |
| 137       | Serere District Local Government       | 927              |
| 138       | Sheema District Local Government       | 928              |
| 139       | Sironko District Local Government      | 929              |
| 140       | Soroti District Local Government       | 930              |

| <b>SN</b> | <b>Entity Name</b>                   | <b>Vote code</b> |
|-----------|--------------------------------------|------------------|
| 141       | Terego District Local Government     | 931              |
| 142       | Tororo District Local Government     | 932              |
| 143       | Wakiso District Local Government     | 933              |
| 144       | Yumbe District Local Government      | 934              |
| 145       | Zombo District Local Government      | 935              |
| 146       | Apac Municipal Council               | 701              |
| 147       | Bugiri Municipal Council             | 702              |
| 148       | Bushenyi-Ishaka Municipal Council    | 703              |
| 149       | Busia Municipal Council              | 704              |
| 150       | Entebbe Municipal Council            | 705              |
| 151       | Ibanda Municipal Council             | 706              |
| 152       | Iganga Municipal Council             | 707              |
| 153       | Kabale Municipal Council             | 708              |
| 154       | Kamuli Municipal Council             | 709              |
| 155       | Kapchorwa Municipal Council          | 710              |
| 156       | Kasese Municipal Council             | 711              |
| 157       | Kira Municipal Council               | 712              |
| 158       | Kisoro Municipal Council             | 713              |
| 159       | Kitgum Municipal Council             | 714              |
| 160       | Koboko Municipal Council             | 715              |
| 161       | Kotido Municipal Council             | 716              |
| 162       | Kumi Municipal Council               | 717              |
| 163       | Lugazi Municipal Council             | 718              |
| 164       | Makindye Ssabagabo Municipal Council | 719              |
| 165       | Masindi Municipal Council            | 720              |
| 166       | Mityana Municipal Council            | 721              |
| 167       | Moroto Municipal Council             | 722              |
| 168       | Mubende Municipal Council            | 723              |
| 169       | Mukono Municipal Council             | 724              |
|           |                                      |                  |
| 170       | Nansana Municipal Council            | 725              |
| 171       | Nebbi Municipal Council              | 726              |
| 172       | Njeru Municipal Council              | 727              |
| 173       | Ntungamo Municipal Council           | 728              |
| 174       | Rukungiri Municipal Council          | 729              |
| 175       | Sheema Municipal Council             | 730              |
| 176       | Tororo Municipal Council             | 731              |

#### Appendix 4: Alignment of Local Government budgets to the PDM

##### Appendix 4a: Identified PDM priorities using the prescribed format in Annex 1

| SN. | Entity Name            | Nature (DLG/City/MC) |
|-----|------------------------|----------------------|
| 1   | Amudat DLG             | DLG                  |
| 2   | Kabale DLG             | DLG                  |
| 3   | Rukungiri DLG          | DLG                  |
| 4   | Rwampara DLG           | DLG                  |
| 5   | Kabale MC              | MC                   |
| 6   | Rubirizi DLG           | DLG                  |
| 7   | Alebtong DLG           | DLG                  |
| 8   | Kwania DLG             | DLG                  |
| 9   | Omoro DLG              | DLG                  |
| 10  | Apac MC                | MC                   |
| 11  | Kitgum MC              | MC                   |
| 12  | Buikwe District        | DLG                  |
| 13  | Butambala DLG          | DLG                  |
| 14  | Entebbe M.C            | MC                   |
| 15  | MAKINDYE SSABAGABO M.C | MC                   |
| 16  | Kassanda DLG           | DLG                  |
| 17  | Lyantonde DLG          | DLG                  |
| 18  | Mubende MC             | MC                   |
| 19  | Terego DLG             | DLG                  |
| 20  | Moyo DLG               | DLG                  |

| SN. | Entity Name        | Nature (DLG/City/MC) |
|-----|--------------------|----------------------|
| 21  | Pallisa DLG        | DLG                  |
| 22  | Kibuku DLG         | DLG                  |
| 23  | Sironko DLG        | DLG                  |
| 24  | Bulambuli DLG      | DLG                  |
| 25  | Kapchorwa DLG      | DLG                  |
| 26  | Butaleja DLG       | DLG                  |
| 27  | Busia DLG          | DLG                  |
| 28  | Tororo MC          | MC                   |
| 29  | Masindi DLG        | DLG                  |
| 30  | KAMWENGE DLG       | DLG                  |
| 31  | BUNYANGA BU DLG    | DLG                  |
| 32  | KABALORE DLG       | DLG                  |
| 33  | FORT PORTAL CITY   | City                 |
| 34  | KASESE MC          | DLG                  |
| 35  | Mayuge DLG         | DLG                  |
| 36  | Jinja City Council | City                 |
| 37  | Bugiri DLG         | DLG                  |
| 38  | Kamuli MC          | MC                   |
| 39  | Bugiri MC          | MC                   |

##### Appendix 4b): Incorporated priorities in the LGs' budget and work plan

| SN | Entity Name       | Nature (DLG/CITY/MC) |
|----|-------------------|----------------------|
| 1  | Moroto DLG        | DLG                  |
| 2  | Napak DLG         | DLG                  |
| 3  | Nakapiripirit DLG | DLG                  |
| 4  | Moroto MC         | MC                   |
| 5  | Kaabong DLG       | DLG                  |
| 6  | Abim DLG          | DLG                  |
| 7  | Karenga DLG       | DLG                  |
| 8  | Kotido MC         | MC                   |
| 9  | Kanungu DLG       | DLG                  |
| 10 | Ntungamo DLG      | DLG                  |
| 11 | Isingiro DLG      | DLG                  |
| 12 | Bushenyi DLG      | DLG                  |

| SN | Entity Name  | Nature (DLG/CITY/MC) |
|----|--------------|----------------------|
| 13 | Kisoro DLG   | DLG                  |
| 14 | Ibanda DLG   | DLG                  |
| 15 | Mbarara DLG  | DLG                  |
| 16 | Sheema DLG   | DLG                  |
| 17 | Mbarara City | City                 |
| 18 | Kazo DLG     | DLG                  |
| 19 | Buhweju DLG  | DLG                  |
| 20 | Kiruhura DLG | DLG                  |
| 21 | Rubanda DLG  | DLG                  |
| 22 | Mitooma DLG  | DLG                  |
| 23 | Rukiga DLG   | DLG                  |
| 24 | Agago DLG    | DLG                  |

| SN | Entity Name | Nature (DLG/CITY/MC) |
|----|-------------|----------------------|
| 25 | Pader DLG   | DLG                  |
| 26 | Lamwo DLG   | DLG                  |
| 27 | Apac DLG    | DLG                  |
| 28 | Amuru DLG   | DLG                  |
| 29 | Kole DLG    | DLG                  |
| 30 | Gulu DLG    | DLG                  |
| 31 | Lira DLG    | DLG                  |
| 32 | Oyam DLG    | DLG                  |
| 33 | Kitgum DLG  | DLG                  |
| 34 | Nwoya DLG   | DLG                  |
| 35 | Gulu City   | City                 |
| 36 | Lira City   | City                 |

| SN | Entity Name          | Nature<br>(DLG/CITY/M<br>C)) |
|----|----------------------|------------------------------|
| 37 | Wakiso DLG           | DLG                          |
| 38 | Nakaseke DLG         | DLG                          |
| 39 | Mukono MC            | MC                           |
| 40 | Kayunga District     | DLG                          |
| 41 | Kira MC              | MC                           |
| 42 | Mityana DLG          | DLG                          |
| 43 | Mpigi District       | DLG                          |
| 44 | Luweero DLG          | DLG                          |
| 45 | Nansana MC           | MC                           |
| 46 | Mukono DLG           | DLG                          |
| 47 | Nakasongola DLG      | DLG                          |
| 48 | Mityana MC           | MC                           |
| 49 | Buvuma DLG           | DLG                          |
| 50 | Rakai DLG            | DLG                          |
| 51 | Lwengo DLG           | DLG                          |
| 52 | Kyotera DLG          | DLG                          |
| 53 | Masaka City          | City                         |
| 54 | Masaka DLG           | DLG                          |
| 55 | Sembabule DLG        | DLG                          |
| 56 | Kalungu DLG          | DLG                          |
| 57 | Kalangala DLG        | DLG                          |
| 58 | Mubede DLG           | DLG                          |
| 59 | Gomba DLG            | DLG                          |
| 60 | Bukommansimbi<br>DLG | DLG                          |
| 61 | Adjumani DLG         | DLG                          |
| 62 | Arua DLG             | DLG                          |
| 63 | Arua City            | CITY                         |
| 64 | Maracha DLG          | DLG                          |
| 65 | Madi Okollo DLG      | DLG                          |
| 66 | Nebbi DLG            | DLG                          |
| 67 | Koboko DLG           | DLG                          |
| 68 | Yumbe DLG            | DLG                          |
| 69 | Zombo DLG            | DLG                          |
| 70 | Nebbi MC             | MC                           |
| 71 | Koboko MC            | MC                           |
| 72 | Obongi DLG           | DLG                          |
| 73 | Pakwach DLG          | DLG                          |

| SN  | Entity Name       | Nature<br>(DLG/CITY/M<br>C)) |
|-----|-------------------|------------------------------|
| 74  | Mbale City        | CITY                         |
| 75  | Bududa DLG        | DLG                          |
| 76  | Mbale DLG         | DLG                          |
| 77  | Tororo DLG        | DLG                          |
| 78  | Butebo DLG        | DLG                          |
| 79  | Manafwa DLG       | DLG                          |
| 80  | Kween DLG         | DLG                          |
| 81  | Budaka DLG        | DLG                          |
| 82  | Kapchorwa MC      | MC                           |
| 83  | Bukwo DLG         | DLG                          |
| 84  | Namisindwa DLG    | DLG                          |
| 85  | Serere DLG        | DLG                          |
| 86  | kalaki DLG        | DLG                          |
| 87  | Amolatar DLG      | DLG                          |
| 88  | Kagadi DLG        | DLG                          |
| 89  | Hoima DLG         | DLG                          |
| 90  | Hoima City        | City                         |
| 91  | Kiryandongo DLG   | DLG                          |
| 92  | Kikuube DLG       | DLG                          |
| 93  | Kiboga DLG        | DLG                          |
| 94  | Kibaale DLG       | DLG                          |
| 95  | Kyankwanzi DLG    | DLG                          |
| 96  | Kakumiro DLG      | DLG                          |
| 97  | Buliisa DLG       | DLG                          |
| 98  | Masindi Municipal | MC                           |
| 99  | Kasese DLG        | DLG                          |
| 100 | Kitagwenda DLG    | DLG                          |
| 101 | Bundibugyo DLG    | DLG                          |
| 102 | Ntoroko DLG       | DLG                          |
| 103 | Kyenjojo DLG      | DLG                          |
| 104 | Kyegegwa DLG      | DLG                          |
| 105 | Jinja DLG         | DLG                          |
| 106 | Iganga DLG        | DLG                          |
| 107 | Namayingo DLG     | DLG                          |
| 108 | Buyende DLG       | DLG                          |
| 109 | Kamuli DLG        | DLG                          |
| 110 | Namutumba DLG     | DLG                          |
| 111 | Bugweri DLG       | DLG                          |

| SN  | Entity Name | Nature<br>(DLG/CITY/M<br>C)) |
|-----|-------------|------------------------------|
| 112 | Luuka DLG   | DLG                          |
| 113 | Kaliro DLG  | DLG                          |
| 114 | Iganga MC   | MC                           |
| 115 | Njeru MC    | MC                           |
| 116 | Lugazi MC   | MC                           |

**Appendix 4c): Incorporated priorities in the LGs' budget and work plan**

| SN | Entity Name   | Nature (DLG/CITY/MC) | No. of priorities received | No. of LLGs from which priorities received | No. of priorities received and incorporated in the entity workplan and budget | No. of priorities received and NOT incorporated in the entity workplan and budget |
|----|---------------|----------------------|----------------------------|--------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 1  | Moroto MC     | MC                   | 15                         | 2                                          | 9                                                                             | 6                                                                                 |
| 2  | Amudat DLG    | DLG                  | 73                         | 5                                          | 12                                                                            | 61                                                                                |
| 3  | Kabale DLG    | DLG                  | 67                         | 51                                         | 24                                                                            | 43                                                                                |
| 4  | Ntungamo DLG  | DLG                  | 129                        | 105                                        | 24                                                                            | 105                                                                               |
| 5  | Kisoro DLG    | DLG                  | 14                         | 13                                         | 1                                                                             | 13                                                                                |
| 6  | Ibanda DLG    | DLG                  | 66                         | 8                                          | 19                                                                            | 47                                                                                |
| 7  | Rukungiri DLG | DLG                  | 91                         | 75                                         | 91                                                                            |                                                                                   |
| 8  | Mitooma DLG   | DLG                  | 77                         | 0                                          | 77                                                                            | 0                                                                                 |
| 9  | Rwampara DLG  | DLG                  | 89                         | 4                                          | 10                                                                            | 79                                                                                |
| 10 | Pader DLG     | DLG                  | 1,134                      | 23                                         | 108                                                                           | 1,026                                                                             |
| 11 | Apac DLG      | DLG                  | 233                        | 34                                         | 0                                                                             | 233                                                                               |
| 12 | Alebtong DLG  | DLG                  | 398                        | 14                                         | 28                                                                            | 370                                                                               |
| 13 | Gulu DLG      | DLG                  | 225                        | 4                                          | 7                                                                             | 218                                                                               |
| 14 | Kwania DLG    | DLG                  | 323                        | 11                                         | 51                                                                            | 272                                                                               |
| 15 | Omoro DLG     | DLG                  | 147                        | 15                                         | 20                                                                            | 127                                                                               |
| 16 | Gulu City     | City                 | 341                        | 2                                          | 0                                                                             | 341                                                                               |
| 17 | Apac MC       | MC                   | 149                        | 20                                         | 5                                                                             | 144                                                                               |

| SN | Entity Name            | Nature (DLG/CITY/MC) | No. of priorities received | No. of LLGs from which priorities received | No. of priorities received and incorporated in the entity workplan and budget | No. of priorities received and NOT incorporated in the entity workplan and budget |
|----|------------------------|----------------------|----------------------------|--------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 18 | Kitgum MC              | MC                   | 88                         | 3                                          | 17                                                                            | 71                                                                                |
| 19 | Wakiso DLG             | DLG                  | 108                        | 10                                         | 46                                                                            | 62                                                                                |
| 20 | Buikwe District        | DLG                  | 142                        | 7                                          | 44                                                                            | 98                                                                                |
| 21 | Butambala DLG          | DLG                  | 158                        | 126                                        | 49                                                                            | 109                                                                               |
| 22 | Kayunga District       | DLG                  | 52                         | 4                                          | 10                                                                            | 42                                                                                |
| 23 | Kira MC                | MC                   | 53                         | 3                                          | 0                                                                             | 53                                                                                |
| 24 | Entebbe M.C            | MC                   | 78                         | 2                                          | 34                                                                            | 44                                                                                |
| 25 | Mityana DLG            | DLG                  | 202                        | 3                                          | 49                                                                            | 153                                                                               |
| 26 | Mpigi District         | DLG                  | 73                         | 9                                          | 59                                                                            | 14                                                                                |
| 27 | Luweero DLG            | DLG                  | 101                        | 9                                          | 21                                                                            | 80                                                                                |
| 28 | Nansana MC             | MC                   | 51                         | 29                                         | 51                                                                            | 0                                                                                 |
| 29 | Makindye Ssabagabo M.C | MC                   | 26                         | 3                                          | 19                                                                            | 7                                                                                 |
| 30 | Mukono DLG             | DLG                  | 65                         | 15                                         | 50                                                                            | 15                                                                                |
| 31 | Nakasongola DLG        | DLG                  | 126                        | 6                                          | 5                                                                             | 121                                                                               |
| 32 | Mityana MC             | MC                   | 155                        | 3                                          | 14                                                                            | 141                                                                               |

| SN | Entity Name     | Nature (DLG/CITY/MC) | No. of priorities received | No. of LLGs from which priorities received | No. of priorities received and incorporated in the entity workplan and budget | No. of priorities received and NOT incorporated in the entity workplan and budget |
|----|-----------------|----------------------|----------------------------|--------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| 33 | Kyotera DLG     | DLG                  | 8                          | 2                                          | 0                                                                             | 8                                                                                 |
| 34 | Kassanda DLG    | DLG                  | 435                        | 92                                         | 21                                                                            | 414                                                                               |
| 35 | Mubede DLG      | DLG                  | 432                        | 79                                         | 8                                                                             | 424                                                                               |
| 36 | Lyantonde DLG   | DLG                  | 124                        | 30                                         | 0                                                                             | 124                                                                               |
| 37 | Mubende MC      | MC                   | 417                        | 18                                         | 121                                                                           | 296                                                                               |
| 38 | Madi Okollo DLG | DLG                  | 20                         | 5                                          | 0                                                                             | 20                                                                                |
| 39 | Zombo DLG       | DLG                  | 32                         | 3                                          | 14                                                                            | 18                                                                                |
| 40 | Mbale City      | CITY                 | 9                          | 2                                          | 9                                                                             | 0                                                                                 |
| 41 | Pallisa DLG     | DLG                  | 45                         | 21                                         | 45                                                                            | 0                                                                                 |
| 42 | Kibuku DLG      | DLG                  | 73                         | 92                                         | 73                                                                            | 0                                                                                 |
| 43 | Sironko DLG     | DLG                  | 4                          | 42                                         | 4                                                                             | 0                                                                                 |
| 44 | Bulambuli DLG   | DLG                  | 5                          | 26                                         | 5                                                                             |                                                                                   |
| 45 | Kapchorwa DLG   | DLG                  | 152                        | 12                                         | 152                                                                           | 0                                                                                 |
| 46 | Butaleja DLG    | DLG                  | 33                         | 15                                         | 33                                                                            | 0                                                                                 |
| 47 | Busia DLG       | DLG                  | 7                          | 10                                         | 5                                                                             | 2                                                                                 |
| 48 | Kamwenge DLG    | DLG                  | 9                          | 5                                          | 1                                                                             | 8                                                                                 |
| 49 | Kitagwend       | DLG                  | 104                        | 2                                          | 0                                                                             | 104                                                                               |

| SN | Entity Name      | Nature (DLG/CITY/MC) | No. of priorities received | No. of LLGs from which priorities received | No. of priorities received and incorporated in the entity workplan and budget | No. of priorities received and NOT incorporated in the entity workplan and budget |
|----|------------------|----------------------|----------------------------|--------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
|    | a DLG            |                      |                            |                                            |                                                                               |                                                                                   |
| 50 | Bundibugyo DLG   | DLG                  | 123                        | 2                                          | 0                                                                             | 123                                                                               |
| 51 | Ntoroko DLG      | DLG                  | 16                         | 4                                          | 3                                                                             | 13                                                                                |
| 52 | Fort portal city | City                 | 140                        | 25                                         | 43                                                                            | 97                                                                                |
| 53 | Kasese MC        | DLG                  | 399                        | 3                                          | 43                                                                            | 356                                                                               |
| 54 | Jinja DLG        | DLG                  | 37                         | 34                                         | 28                                                                            | 9                                                                                 |
| 55 | Bugiri DLG       | DLG                  | 21                         | 21                                         | 21                                                                            | 0                                                                                 |
|    |                  |                      | <b>7,694</b>               | <b>1,163</b>                               | <b>1,583</b>                                                                  | <b>6,111</b>                                                                      |

**Appendix 5: Funding and Utilization of Parish Chief Allowances****Appendix 5(a): Overpaid Parish Chief Allowances**

| SN | Entity Name    | Nature (DLG/CITY/MC) | Amount received (UGX) | Amount Over paid to Parish Chiefs (UGX) |
|----|----------------|----------------------|-----------------------|-----------------------------------------|
| 1  | Agago DLG      | DLG                  | 257,400,000           | 300,000                                 |
| 2  | Bulambuli DLG  | DLG                  | 265,157,181           | 3,311,915                               |
| 3  | Busia DLG      | DLG                  | 136,435,114           | 2,400,000                               |
| 4  | Hoima City     | City                 | 6,900,000             | 2,100,000                               |
| 5  | Kyankwanzi DLG | DLG                  | 124,300,000           | 700,000                                 |
| 6  | Kakumiro DLG   | DLG                  | 68,400,000            | 300,000                                 |
|    |                |                      | <b>858,592,295</b>    | <b>9,111,915</b>                        |

**Appendix 5(b): underpaid Parish Chief Allowances**

| SN | Entity Name     | Nature (DLG/CITY/MC) | Amount received (UGX) (Amount in full) | Amount Under paid to Parish Chiefs |
|----|-----------------|----------------------|----------------------------------------|------------------------------------|
| 1  | Amudat DLG      | DLG                  | 52,800,000                             | 4,200,000                          |
| 2  | Bushenyi DLG    | DLG                  | 68,400,000                             | 3,900,000                          |
| 3  | Rukiga DLG      | DLG                  | 36,000,000                             | 2,100,000                          |
| 4  | Agago DLG       | DLG                  | 257,400,000                            | 3,600,000                          |
| 5  | Alebtong DLG    | DLG                  | 151,839,079                            | 1,200,000                          |
| 6  | Entebbe M.C     | MC                   | 8,802,265                              | 1,200,000                          |
| 7  | Madi Okollo DLG | DLG                  | 101,200,000                            | 4,800,000                          |
| 8  | Kakumiro DLG    | DLG                  | 68,400,000                             | 1,200,000                          |
| 9  | Namutumba DLG   | DLG                  | 8,400,000                              | 8,400,000                          |
|    |                 |                      | <b>753,241,344</b>                     | <b>30,600,000</b>                  |

**Appendix 5(C): individuals who were not Parish Chiefs/Town Agents/Principal Town Agents**

| SN | Entity Name    | Nature (DLG/CITY/MC) | Number of individuals who were not Parish Chiefs/Town Agents/Principal Town Agents and were paid. | Amount paid to individuals who were not Parish Chiefs/Town Agents/Principal Town Agents. (UGX) |
|----|----------------|----------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| 1  | Masaka DLG     | DLG                  | 18                                                                                                | 27,654,941                                                                                     |
| 2  | Bulambuli DLG  | DLG                  |                                                                                                   | 5,400,000                                                                                      |
| 3  | Manafwa DLG    | DLG                  | 6                                                                                                 | 6,300,000                                                                                      |
| 4  | Butaleja DLG   | DLG                  | 3                                                                                                 | 3,600,000                                                                                      |
| 5  | Bukwo DLG      | DLG                  | 21                                                                                                | 11,500,000                                                                                     |
| 6  | Kyankwanzi DLG | DLG                  | 1                                                                                                 | 300,000                                                                                        |
|    |                |                      | <b>49</b>                                                                                         | <b>54,754,941</b>                                                                              |

**Appendix 5(d): Not accounted for allowances**

| SN | Entity Name       | Nature (DLG/CITY/MC) | Amount NOT accounted for (UGX) |
|----|-------------------|----------------------|--------------------------------|
| 1  | Nakapiripirit DLG | DLG                  | 23,750,000                     |
| 2  | Bulambuli DLG     | DLG                  | 6,200,000                      |
|    |                   |                      | <b>29,950,000</b>              |

**Appendix 6: Disbursement of Funds****Appendix 6a: Under disbursement of Funds FY.2024/25 (Amounts in UGX)**

| SN | Entity Name          | Nature (DLG/CITY/MC) | PRF Received   | PRF Disbursed  | Percentage Disbursed | PRF undisbursed | Percentage undisbursed |
|----|----------------------|----------------------|----------------|----------------|----------------------|-----------------|------------------------|
| 1  | Moroto DLG           | DLG                  | 3,700,000,000  | 1,850,000,000  | 50%                  | 1,850,000,000   | 50%                    |
| 2  | Napak DLG            | DLG                  | 5,700,000,000  | 1,131,000,000  | 20%                  | 4,569,000,000   | 80%                    |
| 3  | Nakapiripirit DLG    | DLG                  | 3,500,000,000  | 1,300,000,000  | 37%                  | 2,200,000,000   | 63%                    |
| 4  | Moroto MC            | MC                   | 400,000,000    | 200,000,000    | 50%                  | 200,000,000     | 50%                    |
| 5  | Kaabong DLG          | DLG                  | 8,500,000,000  | 4,250,000,000  | 50%                  | 4,250,000,000   | 50%                    |
| 6  | Amudat DLG           | DLG                  | 4,400,000,000  | 2,153,000,000  | 49%                  | 2,247,000,000   | 51%                    |
| 7  | Abim DLG             | DLG                  | 7,200,000,000  | 1,792,613,000  | 25%                  | 5,407,387,000   | 75%                    |
| 8  | Karenga DLG          | DLG                  | 3,700,000,000  | 928,000,000    | 25%                  | 2,772,000,000   | 75%                    |
| 9  | Kotido MC            | MC                   | 1,900,000,000  | 1,131,000,000  | 60%                  | 769,000,000     | 40%                    |
| 10 | Kanungu DLG          | DLG                  | 9,800,000,000  | 10,480,000,000 | 107%                 | -680,000,000    | -7%                    |
| 11 | Ntungamo DLG         | DLG                  | 12,900,000,000 | 9,467,722,000  | 73%                  | 3,432,278,000   | 27%                    |
| 12 | Bushenyi DLG         | DLG                  | 5,600,000,000  | 5,016,814,736  | 90%                  | 583,185,264     | 10%                    |
| 13 | Kisoro DLG           | DLG                  | 5,800,000,000  | 5,792,637,012  | 100%                 | 7,362,988       | 0%                     |
| 14 | Ibanda DLG           | DLG                  | 4,000,000,000  | 2,000,000,000  | 50%                  | 2,000,000,000   | 50%                    |
| 15 | Mbarara DLG          | DLG                  | 100,000,000    | 100,000,000    | 100%                 | 0               | 0%                     |
| 16 | Sheema DLG           | DLG                  | 4,700,000,000  | 4,519,380,679  | 96%                  | 180,619,321     | 4%                     |
| 17 | Mbarara City Council | City                 | 3,321,000,000  | 3,106,000,000  | 94%                  | 215,000,000     | 6%                     |
| 18 | Rukungiri DLG        | DLG                  | 7,500,000,000  | 3,760,000,000  | 50%                  | 3,740,000,000   | 50%                    |
| 19 | Kazo DLG             | DLG                  | 5,100,000,000  | 5,100,000,000  | 100%                 | 0               | 0%                     |
| 20 | Buhweju DLG          | DLG                  | 6,800,000,000  | 6,800,000,000  | 100%                 | 0               | 0%                     |
| 21 | Kiruhura DLG         | DLG                  | 5,600,000,000  | 5,600,000,000  | 100%                 | 0               | 0%                     |
| 22 | Rubanda DLG          | DLG                  | 6,900,000,000  | 6,532,000,000  | 95%                  | 368,000,000     | 5%                     |
| 23 | Mitooma DLG          | DLG                  | 7,700,000,000  | 7,615,000,000  | 99%                  | 85,000,000      | 1%                     |
| 24 | Rukiga DLG           | DLG                  | 3,000,000,000  | 272,768,000    | 9%                   | 2,727,232,000   | 91%                    |
| 25 | Rwampara DLG         | DLG                  | 2,900,000,000  | 1,450,000,000  | 50%                  | 1,450,000,000   | 50%                    |

|    |                       |      |                |                |      |               |      |
|----|-----------------------|------|----------------|----------------|------|---------------|------|
| 26 | Kabale MC             | MC   | 1,200,000,000  | 1,200,000,000  | 100% | 0             | 0%   |
| 27 | Rubirizi DLG          | DLG  | 5,300,000,000  | 2,476,000,000  | 47%  | 2,824,000,000 | 53%  |
| 28 | Agago DLG             | DLG  | 11,700,000,000 | 11,373,000,000 | 97%  | 327,000,000   | 3%   |
| 29 | Pader DLG             | DLG  | 9,500,000,000  | 9,376,000,000  | 99%  | 124,000,000   | 1%   |
| 30 | Lamwo DLG             | DLG  | 8,600,000,000  | 8,584,000,000  | 100% | 16,000,000    | 0%   |
| 31 | Apac DLG              | DLG  | 3,400,000,000  | 1,706,800,000  | 50%  | 1,693,200,000 | 50%  |
| 32 | Amuru DLG             | DLG  | 5,800,000,000  | 5,800,000,000  | 100% | 0             | 0%   |
| 33 | Alebtong DLG          | DLG  | 6,900,000,000  | 3,981,000,000  | 58%  | 2,919,000,000 | 42%  |
| 34 | Kole DLG              | DLG  | 5,200,000,000  | 3,975,000,000  | 76%  | 1,225,000,000 | 24%  |
| 35 | Gulu DLG              | DLG  | 4,700,000,000  | 4,700,000,000  | 100% | 0             | 0%   |
| 36 | Lira DLG              | DLG  | 5,800,000,000  | 2,900,000,000  | 50%  | 2,900,000,000 | 50%  |
| 37 | Kwania DLG            | DLG  | 4,900,000,000  | 4,900,000,000  | 100% | 0             | 0%   |
| 38 | Oyam DLG              | DLG  | 7,400,000,000  | 7,400,000,000  | 100% | 0             | 0%   |
| 39 | Kitgum DLG            | DLG  | 7,200,000,000  | 7,200,000,000  | 100% | 0             | 0%   |
| 40 | Nwoya DLG             | DLG  | 4,400,000,000  | 4,352,000,000  | 99%  | 48,000,000    | 1%   |
| 41 | Omoro DLG             | DLG  | 6,500,000,000  | 3,250,000,000  | 50%  | 3,250,000,000 | 50%  |
| 42 | Gulu City             | City | 3,200,000,000  | 3,188,000,000  | 100% | 12,000,000    | 0%   |
| 43 | Apac MC               | MC   | 2,000,000,000  | 1,004,000,000  | 50%  | 996,000,000   | 50%  |
| 44 | Kitgum MC             | MC   | 1,100,000,000  | 1,085,000,000  | 99%  | 15,000,000    | 1%   |
| 45 | Wakiso DLG            | DLG  | 10,000,000,000 | 9,300,000,000  | 93%  | 700,000,000   | 7%   |
| 46 | Nakaseke DLG          | DLG  | 7,100,000,000  |                | 0%   | 7,100,000,000 | 100% |
| 47 | Buikwe District       | DLG  | 3,100,000,000  | 3,100,000,000  | 100% | 0             | 0%   |
| 48 | Mukono MC             | MC   | 1,350,000,000  | 1,038,320,000  | 77%  | 311,680,000   | 23%  |
| 49 | Butambala DLG         | DLG  | 2,500,000,000  | 2,424,000,000  | 97%  | 76,000,000    | 3%   |
| 50 | Kayunga District      | DLG  | 7,100,000,000  | 7,100,000,000  | 100% | 0             | 0%   |
| 51 | Kira MC               | MC   | 603,000,000    | 291,160,000    | 48%  | 311,840,000   | 52%  |
| 52 | Entebbe M.C           | MC   | 400,000,000    | 521,820,000    | 130% | -121,820,000  | -30% |
| 53 | Mityana DLG           | DLG  | 7,500,000,000  | 0              | 0%   | 7,500,000,000 | 100% |
| 54 | Mpigi District        | DLG  | 5,600,000,000  | 5,501,000,000  | 98%  | 99,000,000    | 2%   |
| 55 | Luweero DLG           | DLG  | 10,100,000,000 | 5,050,000,000  | 50%  | 5,050,000,000 | 50%  |
| 56 | Nansana MC            | MC   | 2,900,000,000  | 1,439,736,000  | 50%  | 1,460,264,000 | 50%  |
| 57 | Makindye Ssabagabo MC | MC   | 800,000,000    | 680,000,000    | 85%  | 120,000,000   | 15%  |
| 58 | Mukono DLG            | DLG  | 8,800,000,000  | 7,490,000,000  | 85%  | 1,310,000,000 | 15%  |
| 59 | Nakasongola DLG       | DLG  | 6,834,000,000  | 6,690,000,000  | 98%  | 144,000,000   | 2%   |
| 60 | Mityana MC            | MC   | 1,500,000,000  | 326,504,000    | 22%  | 1,173,496,000 | 78%  |
| 61 | Buvuma DLG            | DLG  | 3,800,000,000  | 3,800,000,000  | 100% | 0             | 0%   |
| 62 | Rakai DLG             | DLG  | 7,300,000,000  | 626,656,000    | 9%   | 6,673,344,000 | 91%  |

|    |                   |      |                |                |      |                |      |
|----|-------------------|------|----------------|----------------|------|----------------|------|
| 63 | Lwengo DLG        | DLG  | 4,500,000,000  | 0              | 0%   | 4,500,000,000  | 100% |
| 64 | Kyotera DLG       | DLG  | 6,600,000,000  | 207,386,000    | 3%   | 6,392,614,000  | 97%  |
| 65 | Kassanda DLG      | DLG  | 9,200,000,000  | 0              | 0%   | 9,200,000,000  | 100% |
| 66 | Masaka City       | City | 2,500,000,000  | 2,137,000,000  | 85%  | 363,000,000    | 15%  |
| 67 | Masaka DLG        | DLG  | 1,800,000,000  | 784,000,000    | 44%  | 1,016,000,000  | 56%  |
| 68 | Sembabule DLG     | DLG  | 6,500,000,000  | 3,195,000,000  | 49%  | 3,305,000,000  | 51%  |
| 69 | Kalungu DLG       | DLG  | 3,700,000,000  | 1,850,000,000  | 50%  | 1,850,000,000  | 50%  |
| 70 | Kalangala DLG     | DLG  | 1,700,000,000  | 833,000,000    | 49%  | 867,000,000    | 51%  |
| 71 | Mubede DLG        | DLG  | 7,900,000,000  | 3,950,000,000  | 50%  | 3,950,000,000  | 50%  |
| 72 | Lyantonde DLG     | DLG  | 3,000,000,000  | 151,250,000    | 5%   | 2,848,750,000  | 95%  |
| 73 | Gomba DLG         | DLG  | 4,900,000,000  | 2,484,000,000  | 51%  | 2,416,000,000  | 49%  |
| 74 | Bukommansimbi DLG | DLG  | 3,900,000,000  | 3,900,000,000  | 100% | 0              | 0%   |
| 75 | Mubende MC        | MC   | 1,800,000,000  | 2,702,206,344  | 150% | -902,206,344   | -50% |
| 76 | Adjumani DLG      | DLG  | 5,500,000,000  | 5,432,348,000  | 99%  | 67,652,000     | 1%   |
| 77 | Arua DLG          | DLG  | 9,820,304,192  | 9,648,448,865  | 98%  | 171,855,327    | 2%   |
| 78 | Arua City         | CITY | 16,761,000,000 | 14,362,000,000 | 86%  | 2,399,000,000  | 14%  |
| 79 | Madi Okollo DLG   | DLG  | 11,755,942,000 | 8,836,008,000  | 75%  | 2,919,934,000  | 25%  |
| 80 | Yumbe DLG         | DLG  | 10,100,000,000 | 8,279,353,000  | 82%  | 1,820,647,000  | 18%  |
| 81 | Pakwach DLG       | DLG  | 4,800,000,000  | 7,965,536,000  | 166% | -3,165,536,000 | -66% |
| 82 | Sironko DLG       | DLG  | 66,711,000,000 | 38,706,784,000 | 58%  | 28,004,216,000 | 42%  |
| 83 | Bududa DLG        | DLG  | 47,779,500,000 | 25,044,908,000 | 52%  | 22,734,592,000 | 48%  |
| 84 | Manafwa DLG       | DLG  | 1,550,000,000  |                | 0%   | 1,550,000,000  | 100% |
| 85 | Kagadi DLG        | DLG  | 15,100,000,000 | 14,699,000,000 | 97%  | 401,000,000    | 3%   |
| 86 | Hoima DLG         | DLG  | 5,500,000,000  | 2,750,000,000  | 50%  | 2,750,000,000  | 50%  |
| 87 | Hoima City        | City | 1,600,000,000  | 1,593,000,000  | 100% | 7,000,000      | 0%   |
| 88 | Kiryandongo DLG   | DLG  | 4,300,000,000  | 4,179,072,000  | 97%  | 120,928,000    | 3%   |
| 89 | Kikuube DLG       | DLG  | 2,900,000,000  | 2,894,000,000  | 100% | 6,000,000      | 0%   |
| 90 | Masindi DLG       | DLG  | 4,600,000,000  | 4,596,128,279  | 100% | 3,871,721      | 0%   |
| 91 | Kyankwanzi DLG    | DLG  | 11,900,000,000 | 6,530,000,000  | 55%  | 5,370,000,000  | 45%  |
| 92 | Kakumiro DLG      | DLG  | 10,500,000,000 | 10,458,500,000 | 100% | 41,500,000     | 0%   |
| 93 | Buliisa DLG       | DLG  | 3,718,500,000  | 3,612,698,467  | 97%  | 105,801,533    | 3%   |
| 94 | Masindi Municipal | MC   | 1,100,000,000  | 1,088,000,000  | 99%  | 12,000,000     | 1%   |
| 95 | KASESE DLG        | DLG  | 19,700,000,000 | 16,981,130,231 | 86%  | 2,718,869,769  | 14%  |
| 96 | BUNDIBUGYO DLG    | DLG  | 13,000,000,000 | 13,000,000,000 | 100% | 0              | 0%   |
| 97 | NTOROKO DLG       | DLG  | 4,700,000,000  | 3,398,000,000  | 72%  | 1,302,000,000  | 28%  |
| 98 | BUNYANGA BU DLG   | DLG  | 4,900,000,000  | 4,900,000,000  | 100% | 0              | 0%   |
| 99 | KABALORE DLG      | DLG  | 5,200,000,000  | 4,199,523,460  | 81%  | 1,000,476,540  | 19%  |

|     |                    |      |                        |                        |            |                        |            |
|-----|--------------------|------|------------------------|------------------------|------------|------------------------|------------|
| 100 | KYENJOJO DLG       | DLG  | 16,700,000,000         | 16,648,000,000         | 100%       | 52,000,000             | 0%         |
| 101 | KYEGERWA DLG       | DLG  | 1,200,000,000          | 1,167,000,000          | 97%        | 33,000,000             | 3%         |
| 102 | Jinja DLG          | DLG  | 3,400,000,000          | 1,700,000,000          | 50%        | 1,700,000,000          | 50%        |
| 103 | Iganga DLG         | DLG  | 4,216,800,000          | 2,108,400,000          | 50%        | 2,108,400,000          | 50%        |
| 104 | Namayingo DLG      | DLG  | 5,000,000,000          | 5,000,000,000          | 100%       | 0                      | 0%         |
| 105 | Buyende DLG        | DLG  | 7,300,000,000          | 7,300,000,000          | 100%       | 0                      | 0%         |
| 106 | Mayuge DLG         | DLG  | 9,524,669,164          | 9,489,412,000          | 100%       | 35,257,164             | 0%         |
| 107 | Kamuli DLG         | DLG  | 8,000,000,000          | 8,000,000,000          | 100%       | 0                      | 0%         |
| 108 | Luuka DLG          | DLG  | 6,400,000,000          | 3,400,000,000          | 53%        | 3,000,000,000          | 47%        |
| 109 | Kaliro DLG         | DLG  | 8,743,500,000          | 4,371,750,000          | 50%        | 4,371,750,000          | 50%        |
| 110 | Jinja City Council | City | 2,600,000,000          | 2,394,216,000          | 92%        | 205,784,000            | 8%         |
| 111 | Iganga MC          | MC   | 1,100,000,000          | 549,000,000            | 50%        | 551,000,000            | 50%        |
| 112 | Bugiri DLG         | DLG  | 9,800,000,000          | 9,755,000,000          | 100%       | 45,000,000             | 0%         |
| 113 | Kamuli MC          | MC   | 1,000,000,000          | 500,000,000            | 50%        | 500,000,000            | 50%        |
| 114 | Njeru MC           | MC   | 1,600,000,000          | 1,600,000,000          | 100%       | 0                      | 0%         |
| 115 | Lugazi MC          | MC   | 2,000,000,000          | 417,652,000            | 21%        | 1,582,348,000          | 79%        |
|     |                    |      | <b>752,889,215,356</b> | <b>545,926,642,073</b> | <b>73%</b> | <b>206,962,573,283</b> | <b>27%</b> |

#### **Appendix 6b: Unaccounted for disbursement of Funds**

| SN | Entity Name  | Nature (DLG/<br>CITY/MC) | No. of SACCOs | Amount un-accounted for |
|----|--------------|--------------------------|---------------|-------------------------|
| 1  | Wakiso DLG   | DLG                      | 10            | 19,000,000              |
| 2  | Buvuma DLG   | DLG                      | 1             | 1,300,000               |
| 3  | Kyotera DLG  | DLG                      | 1             | 940,000                 |
| 4  | KYEGERWA DLG | DLG                      | 10            | 45,051,286              |
| 5  | Mayuge DLG   | DLG                      | 20            | 20000000                |
| 6  | Kamuli DLG   | DLG                      | 20            | 20000000                |
|    |              |                          | <b>62</b>     | <b>106,291,286</b>      |

#### **Appendix 7: Implementation of projects**

##### **Appendix 7a: Implemented ineligible projects**

| SN | Entity Name       | Nature (DLG/<br>CITY/MC) | Number of<br>beneficiaries | Number<br>of<br>SACCOs |
|----|-------------------|--------------------------|----------------------------|------------------------|
| 1  | Moroto DLG        | DLG                      | 4                          | 3                      |
| 2  | Napak DLG         | DLG                      | 6                          | 5                      |
| 3  | Nakapiripirit DLG | DLG                      | 7                          | 5                      |

| SN | Entity Name | Nature (DLG/<br>CITY/MC) | Number of<br>beneficiaries | Number<br>of<br>SACCOs |
|----|-------------|--------------------------|----------------------------|------------------------|
| 4  | Moroto MC   | MC                       | 9                          | 4                      |
| 5  | Kaabong DLG | DLG                      | 3                          | 3                      |
| 6  | Abim DLG    | DLG                      | 8                          | 6                      |
| 7  | Karenga DLG | DLG                      | 2                          | 1                      |

| SN | Entity Name          | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|----------------------|----------------------|-------------------------|------------------|
| 8  | Kotido MC            | MC                   | 1                       | 1                |
| 9  | Kanungu DLG          | DLG                  | 4                       | 4                |
| 10 | Mbarara City Council | City                 | 13                      | 13               |
| 11 | Rubirizi DLG         | DLG                  | 3                       | 3                |
| 12 | Agago DLG            | DLG                  | 12                      | 1                |
| 13 | Apac DLG             | DLG                  | 13                      | 7                |
| 14 | Amuru DLG            | DLG                  | 4                       | 4                |
| 15 | Alebtong DLG         | DLG                  | 7                       | 4                |
| 16 | Kole DLG             | DLG                  | 3                       | 1                |
| 17 | Lira DLG             | DLG                  | 15                      | 7                |
| 18 | Kwania DLG           | DLG                  | 3                       | 3                |
| 19 | Kitgum DLG           | DLG                  | 3                       | 2                |
| 20 | Nwoya DLG            | DLG                  | 2                       | 2                |
| 21 | Omoro DLG            | DLG                  | 10                      | 10               |
| 22 | Kitgum MC            | MC                   | 4                       | 2                |
| 23 | Kira MC              | MC                   | 5                       | 6                |
| 24 | Mukono DLG           | DLG                  | 7                       | 4                |
| 25 | Nakasongola DLG      | DLG                  | 1                       | 1                |
| 26 | Buvuma DLG           | DLG                  | 1                       | 1                |
| 27 | Rakai DLG            | DLG                  | 3                       | 1                |
| 28 | Madi Okollo DLG      | DLG                  | 9                       | 7                |
| 29 | Kibuku DLG           | DLG                  | 19                      | 20               |
| 30 | Mbale DLG            | DLG                  | 20                      | 10               |
| 31 | Kween DLG            | DLG                  | 2                       | 2                |
| 32 | Budaka DLG           | DLG                  | 25                      | 2                |

| SN | Entity Name       | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|-------------------|----------------------|-------------------------|------------------|
| 33 | Busia DLG         | DLG                  | 277                     | 30               |
| 34 | Tororo MC         | MC                   | 4                       | 2                |
| 35 | Bukwo DLG         | DLG                  |                         | 1                |
| 36 | Serere DLG        | DLG                  | 5                       | 5                |
| 37 | Amolatar DLG      | DLG                  | 5                       | 3                |
| 38 | Kagadi DLG        | DLG                  | 11                      | 8                |
| 39 | Hoima City        | City                 | 9                       | 6                |
| 40 | Kiryandongo DLG   | DLG                  | 2                       | 2                |
| 41 | Kikuube DLG       | DLG                  | 11                      | 7                |
| 42 | Kiboga DLG        | DLG                  | 5                       | 5                |
| 43 | Masindi DLG       | DLG                  | 1                       | 1                |
| 44 | Kibaale DLG       | DLG                  | 2                       | 2                |
| 45 | Kyankwanzu DLG    | DLG                  | 2                       | 2                |
| 46 | Kakumiro DLG      | DLG                  | 4                       | 4                |
| 47 | Buliisa DLG       | DLG                  | 17                      | 10               |
| 48 | Masindi Municipal | MC                   | 11                      | 9                |
| 49 | KAMWENGE DLG      | DLG                  | 1                       | 1                |
| 50 | KITAGWENDA DLG    | DLG                  | 8                       | 10               |
| 51 | BUNDIBUGYO DLG    | DLG                  | 5                       | 5                |
| 52 | BUNYANGA BU DLG   | DLG                  | 2                       | 2                |
| 53 | KYENJOJO DLG      | DLG                  | 1                       | 1                |
| 54 | Jinja DLG         | DLG                  | 5                       | 3                |
| 55 | Namayingo DLG     | DLG                  | 2                       | 2                |
| 56 | Iganga MC         | MC                   | 1                       | 1                |
|    |                   |                      | <b>619</b>              | <b>267</b>       |

#### **Appendix 7b: Non-existent projects**

| SN | Entity Name       | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|-------------------|----------------------|-------------------------|------------------|
| 1  | Moroto DLG        | DLG                  | 4                       | 3                |
| 2  | Nakapiripirit DLG | DLG                  | 1                       | 1                |
| 3  | Moroto MC         | MC                   | 5                       | 4                |
| 4  | Kaabong DLG       | DLG                  | 4                       | 2                |
| 5  | Abim DLG          | DLG                  | 1                       | 1                |
| 6  | Karenga DLG       | DLG                  | 4                       | 3                |

| SN | Entity Name   | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|---------------|----------------------|-------------------------|------------------|
| 7  | Kotido MC     | MC                   | 3                       | 3                |
| 8  | Rukungiri DLG | DLG                  | 3                       | 3                |
| 9  | Kwania DLG    | DLG                  | 7                       | 4                |
| 10 | Gulu City     | City                 | 1                       | 1                |
| 11 | Lira City     | City                 | 2                       | 1                |
| 12 | Wakiso DLG    | DLG                  | 1                       | 1                |
| 13 | Nakaseke DLG  | DLG                  | 3                       | 3                |

| SN | Entity Name     | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|-----------------|----------------------|-------------------------|------------------|
| 14 | Mityana DLG     | DLG                  | 1                       | 1                |
| 15 | Luweero DLG     | DLG                  | 1                       | 1                |
| 16 | Mukono DLG      | DLG                  | 6                       | 3                |
| 17 | Nakasongola DLG | DLG                  | 5                       | 5                |
| 18 | Mityana MC      | MC                   | 1                       | 1                |
| 19 | Rakai DLG       | DLG                  | 1                       | 1                |
| 20 | Gomba DLG       | DLG                  | 1                       | 1                |
| 21 | Adjumani DLG    | DLG                  | 4                       | 2                |
| 22 | Arua City       | CITY                 | 2                       | 2                |
| 23 | Maracha DLG     | DLG                  | 4                       | 4                |
| 24 | Madi Okollo DLG | DLG                  | 1                       | 1                |
| 25 | Nebbi DLG       | DLG                  | 3                       | 2                |
| 26 | Moyo DLG        | DLG                  | 7                       | 5                |
| 27 | Koboko DLG      | DLG                  | 1                       | 1                |
| 28 | Yumbe DLG       | DLG                  | 4                       | 3                |

| SN | Entity Name      | Nature (DLG/CITY/MC) | Number of beneficiaries | Number of SACCOs |
|----|------------------|----------------------|-------------------------|------------------|
| 29 | Nebbi MC         | MC                   | 6                       | 3                |
| 30 | Pakwach DLG      | DLG                  | 1                       | 1                |
| 31 | Kibuku DLG       | DLG                  | 1                       | 1                |
| 32 | Mbale DLG        | DLG                  | 2                       | 1                |
| 33 | Tororo DLG       | DLG                  | 2                       | 1                |
| 34 | Kiryandongo DLG  | DLG                  | 2                       | 2                |
| 35 | KAMWENGE DLG     | DLG                  | 1                       | 1                |
| 36 | NTOROKO DLG      | DLG                  | 1                       | 1                |
| 37 | KYENJOJO DLG     | DLG                  | 1                       | 1                |
| 38 | KYEGEGWA DLG     | DLG                  | 4                       | 4                |
| 39 | Fort Portal City | City                 | 2                       | 2                |
| 40 | KASESE MC        | DLG                  | 1                       | 1                |
| 41 | Namayingo DLG    | DLG                  | 3                       | 3                |
| 42 | Kaliro DLG       | DLG                  | 1                       | 1                |
|    |                  |                      | <b>109</b>              | <b>86</b>        |

**Appendix 7c): Did not procure the planned items required**

| SN | Entity Name       | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of SACCOs | Amount diverted (UGX) |
|----|-------------------|----------------------|----------------------|---------------|-----------------------|
| 1  | Moroto DLG        | DLG                  | 14                   | 7             | 0                     |
| 2  | Napak DLG         | DLG                  | 8                    | 10            | 6,500,000             |
| 3  | Nakapiripirit DLG | DLG                  | 17                   | 9             | 17,000,000            |
| 4  | Moroto MC         | MC                   | 11                   | 4             | 0                     |
| 5  | Kaabong DLG       | DLG                  | 4                    |               | 4,000,000             |
| 6  | Karenga DLG       | DLG                  | 4                    | 3             | 4,000,000             |
| 7  | Kotido MC         | MC                   | 3                    | 3             | 3,000,000             |
| 8  | Ntungamo DLG      | DLG                  | 10                   | 6             | 10,000,000            |
| 9  | Bushenyi DLG      | DLG                  | 3                    | 3             | 3,000,000             |
| 10 | Kisoro DLG        | DLG                  | 8                    | 5             | 8,000,000             |
| 11 | Sheema DLG        | DLG                  | 6                    |               | 6,000,000             |

| SN | Entity Name   | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of SACCOs | Amount diverted (UGX) |
|----|---------------|----------------------|----------------------|---------------|-----------------------|
| 12 | Rukungiri DLG | DLG                  | 3                    | 3             | 3000000               |
| 13 | Rubanda DLG   | DLG                  | 4                    | 4             | 4,000,000             |
| 14 | Rukiga DLG    | DLG                  | 4                    | 4             | 4,000,000             |
| 15 | Agago DLG     | DLG                  | 4                    | 2             | 4,000,000             |
| 16 | Pader DLG     | DLG                  | 14                   | 8             | 14,000,000            |
| 17 | Lamwo DLG     | DLG                  | 20                   | 10            | 20000000              |
| 18 | Kole DLG      | DLG                  | 11                   | 10            | 6,640,000             |
| 19 | Gulu DLG      | DLG                  | 11                   | 7             | 11,000,000            |
| 20 | Kwania DLG    | DLG                  | 11                   | 6             | 11,000,000            |
| 21 | Oyam DLG      | DLG                  | 8                    | 7             | 8,000,000             |
| 22 | Kitgum MC     | MC                   | 2                    | 2             | 1,900,000             |
| 23 | Wakiso DLG    | DLG                  | 3                    | 10            | 3,000,000             |
| 24 | Nakaseke      | DLG                  | 2                    | 2             | 2,000,000             |

| SN | Entity Name           | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of SACCOs | Amount diverted (UGX) |
|----|-----------------------|----------------------|----------------------|---------------|-----------------------|
|    | DLG                   |                      |                      |               |                       |
| 25 | Butambala DLG         | DLG                  | 7                    | 6             | 7,000,000             |
| 26 | Kira MC               | MC                   | 8                    | 6             | 6,600,000             |
| 27 | Entebbe M.C           | MC                   | 3                    | 2             | 3,000,000             |
| 28 | Mityana DLG           | DLG                  | 3                    | 3             | 3,000,000             |
| 29 | Luweero DLG           | DLG                  | 12                   | 1             | 12,000,000            |
| 30 | Makindye Ssabagabo MC | MC                   | 1                    | 1             | 1,000,000             |
| 31 | Mukono DLG            | DLG                  | 7                    |               | 6,500,000             |
| 32 | Nakasongola DLG       | DLG                  | 3                    | 3             | 3,000,000             |
| 33 | Mityana MC            | MC                   | 10                   | 10            | 10,000,000            |
| 34 | Rakai DLG             | DLG                  | 2                    | 0             | 2,000,000             |
| 35 | Sembabule DLG         | DLG                  | 3                    |               | 1,890,000             |
| 36 | Kalangala DLG         | DLG                  | 3                    |               | 2,000,000             |
| 37 | Gomba DLG             | DLG                  | 2                    | 2             | 1,948,000             |
| 38 | Adjumani DLG          | DLG                  | 20                   | 20            | 3,000,000             |
| 39 | Arua City             | CITY                 | 2                    | 2             | 2,000,000             |

| SN | Entity Name    | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of SACCOs | Amount diverted (UGX) |
|----|----------------|----------------------|----------------------|---------------|-----------------------|
| 40 | Yumbe DLG      | DLG                  | 10                   | 20            | 4,400,000             |
| 41 | Serere DLG     | DLG                  | 5                    | 5             | 5,000,000             |
| 42 | Amolatar DLG   | DLG                  | 5                    | 5             | 5,000,000             |
| 43 | KASESE DLG     | DLG                  | 1                    | 1             | 1,000,000             |
| 44 | KAMWENGE DLG   | DLG                  | 5                    | 4             | 4,000,000             |
| 45 | KITAGWENDA DLG | DLG                  | 4                    | 4             | 3,150,000             |
| 46 | NTOROKO DLG    | DLG                  | 5                    | 3             | 5,000,000             |
| 47 | KABALORE DLG   | DLG                  | 6                    | 6             | 6,000,000             |
| 48 | KYENJOJO DLG   | DLG                  | 1                    | 1             | 950,000               |
| 49 | KYELEGWA DLG   | DLG                  | 5                    | 4             | 3,900,000             |
| 50 | KASESE MC      | DLG                  | 3                    | 3             | 2,700,000             |
| 51 | Namayingo DLG  | DLG                  | 6                    | 10            | 2,655,000             |
| 52 | Namutumba DLG  | DLG                  | 1                    | 1             | 750,000               |
|    |                |                      | <b>328</b>           | <b>248</b>    | <b>263,483,000</b>    |

**Appendix 7d: Received PRF multiple times**

| SN  | Entity Name        | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of SACC Os | Amount of multiple payments (UGX) |
|-----|--------------------|----------------------|----------------------|----------------|-----------------------------------|
| 1.  | Nakapiripirit DLG  | DLG                  | 6                    | 4              | 6,000,000                         |
| 2.  | Kanungu DLG        | DLG                  | 106                  |                | 106,000,000                       |
| 3.  | Agago DLG          | DLG                  | 39                   | 26             | 20,000,000                        |
| 4.  | Amuru DLG          | DLG                  | 8                    | 8              | 16,000,000                        |
| 5.  | Alebtong DLG       | DLG                  | 192                  | 102            | 192,000,000                       |
| 6.  | Kole DLG           | DLG                  | 161                  | 32             | 161,000,000                       |
| 7.  | Lira DLG           | DLG                  | 53                   | 27             | 53,000,000                        |
| 8.  | Oyam DLG           | DLG                  | 8                    | 4              | 4,000,000                         |
| 9.  | Kitgum DLG         | DLG                  | 341                  | 56             | 682,000,000                       |
| 10. | Nwoya DLG          | DLG                  | 95                   | 20             | 95,000,000                        |
| 11. | Omoro DLG          | DLG                  | 111                  | 19             | 111,000,000                       |
| 12. | Nakaseke DLG       | DLG                  | 9                    | 5              | 6,000,000                         |
| 13. | Kira MC            | MC                   | 1                    | 1              | 2,000,000                         |
| 14. | Luweero DLG        | DLG                  | 9                    | 1              | 3,404,000                         |
| 15. | Mityana MC         | MC                   | 36                   | 9              | 36,000,000                        |
| 16. | Arua DLG           | DLG                  | 32                   | 11             | 16,000,000                        |
| 17. | Arua City          | CITY                 | 63                   | 12             | 63,000,000                        |
| 18. | Maracha DLG        | DLG                  | 328                  | 54             | 328,000,000                       |
| 19. | Terego DLG         | DLG                  | 1                    | 1              | 1,000,000                         |
| 20. | Koboko DLG         | DLG                  | 3                    | 2              | 2000000                           |
| 21. | Kitagwenda DLG     | DLG                  | 50                   |                | 50,000,000                        |
| 22. | Bundibugyo DLG     | DLG                  | 15                   |                | 15,000,000                        |
| 23. | KYENJOJO DLG       | DLG                  | 200                  | 41             | 292,915,000                       |
| 24. | KASESE MC          | DLG                  | 6                    | 3              | 7,800,000                         |
| 25. | Jinja DLG          | DLG                  | 4                    | 4              | 4,000,000                         |
| 26. | Namayingo DLG      | DLG                  | 98                   | 12             | 86,000,000                        |
| 27. | Buyende DLG        | DLG                  | 314                  | 29             | 1,500,000                         |
| 28. | Bugweri DLG        | DLG                  | 4                    | 3              | 4,000,000                         |
| 29. | Luuka DLG          | DLG                  | 3                    | 3              | 3,000,000                         |
| 30. | Jinja City Council | City                 | 14                   | 5              | 7,000,000                         |
| 31. | Bugiri MC          | MC                   | 9                    | 4              | 8000000                           |
| 32. | Njeru MC           | MC                   | 4                    | 1              | 2,000,000                         |
| 33. | Lugazi MC          | MC                   | 12                   | 6              | 24,000,000                        |
|     |                    |                      | <b>2335</b>          | <b>111</b>     | <b>2,408,619,000</b>              |

**Appendix 8: Preparedness for recovery**

| SN | Entity Name           | Nature (DLG/CITY/MC) | No. of beneficiaries | No. of PDM SACC Os | Amount recovered (UGX) |
|----|-----------------------|----------------------|----------------------|--------------------|------------------------|
| 1  | Abim DLG              | DLG                  | 6                    | 4                  | 896,000                |
| 2  | Ibanda DLG            | DLG                  | 26                   | 4                  | 26,000,000             |
| 3  | Rukungiri DLG         | DLG                  | 3,099                | 75                 | 3,084,080,000          |
| 4  | Kazo DLG              | DLG                  | 5979                 | 51                 | 5,705,582,000          |
| 5  | Kiruhura DLG          | DLG                  | 43                   | 56                 | 14,725,000             |
| 6  | Mitooma DLG           | DLG                  | 14                   | 2                  | 4,990,800              |
| 7  | Lamwo DLG             | DLG                  | 733                  | 41                 | 530,000                |
| 8  | Wakiso DLG            | DLG                  |                      | 10                 | 23,325,800             |
| 9  | Mukono MC             | MC                   | 1                    | 1                  | 1,060,000              |
| 10 | Kayunga District      | DLG                  |                      | 71                 | 148,648,400            |
| 11 | Luweero DLG           | DLG                  | 48                   | 20                 | 42,060,600             |
| 12 | Nansana MC            | MC                   | 3,591                | 29                 | 1,308,200              |
| 13 | Makindye Ssabagabo MC | MC                   |                      | 8                  | 166,246,018            |
| 14 | Masaka City           | City                 |                      | 9                  | 38,321,000             |
| 15 | Adjumani DLG          | DLG                  | 787                  | 56                 | 35,750,000             |
| 16 | Yumbe DLG             | DLG                  | 1,526                | 90                 | <b>7,769,300</b>       |
| 17 | Butaleja DLG          | DLG                  |                      | 76                 | 1,300,000              |
| 18 | Kagadi DLG            | DLG                  | 24                   | 24                 | 3,150,941              |
| 19 | Hoima DLG             | DLG                  | 2                    | 2                  | 262,000                |
| 20 | Masindi DLG           | DLG                  | 5                    | 4                  | 2,614,000              |
| 21 | Kyankwanzi DLG        | DLG                  | 16                   | 13                 | 7,125,507              |
| 22 | Kakumiro DLG          | DLG                  | 27                   | 15                 | 9,358,692              |
| 23 | Buliisa DLG           | DLG                  | 1                    | 1                  | 435,000                |
| 24 | Kitagwenda DLG        | DLG                  | 6                    | 5                  | 4,130,000              |
| 25 | Bundibugyo DLG        | DLG                  | 1                    | 1                  | 300,000                |
| 26 | Bunyanga bu DLG       | DLG                  | 2                    | 2                  | 1,006,000              |
| 27 | Kabalore DLG          | DLG                  | 15                   | 15                 | 6,787,500              |
| 28 | Kyenjojo DLG          | DLG                  | 4                    | 3                  | 1,300,000              |
| 29 | Jinja City Council    | City                 | 9                    | 1                  | 423,000                |
| 30 | Lugazi MC             | MC                   | 2,140                | 20                 | 1,000,000              |
|    |                       |                      | <b>18,105</b>        | <b>709</b>         | <b>9,340,485,758</b>   |

**Appendix 9: Failure to Close Non-Wendi SACCO Bank Accounts**

| SN | Entity Name          | Nature (DLG/ CITY/ MC) | No. of SACC O Bank Acco unts | Outstanding Balance (UGX) | No. of SACCOs |
|----|----------------------|------------------------|------------------------------|---------------------------|---------------|
| 1  | Nakapiripirit DLG    | DLG                    | 22                           | 31,862,739                | 22            |
| 2  | Kaabong DLG          | DLG                    | 85                           | 148,618,048               | 85            |
| 3  | Amudat DLG           | DLG                    | 44                           | 35,581,826                | 44            |
| 4  | Abim DLG             | DLG                    | 71                           | 60,681,203                | 71            |
| 5  | Karenga DLG          | DLG                    | 37                           | 81,112,020                | 37            |
| 6  | Kanungu DLG          | DLG                    | 31                           | 61,896,645                | 31            |
| 7  | Ntungamo DLG         | DLG                    | 80                           | 44,665,743                | 80            |
| 8  | Bushenyi DLG         | DLG                    | 16                           | 6,262,755                 | 16            |
| 9  | Ibanda DLG           | DLG                    | 40                           | 12,133,062                | 40            |
| 10 | Mbarara DLG          | DLG                    | 14                           | 12,002,529                | 14            |
| 11 | Mbarara City Council | City                   | 18                           | 17,626,848                | 18            |
| 12 | Rukungiri DLG        | DLG                    | 74                           | 49,315,093                | 74            |
| 13 | Kazo DLG             | DLG                    | 51                           | 35,942,615                | 51            |
| 14 | Kiruhura DLG         | DLG                    | 56                           | 62,720,000                | 56            |
| 15 | Rubanda DLG          | DLG                    | 27                           | 19,633,068                | 27            |
| 16 | Mitooma DLG          | DLG                    | 54                           | 32,725,388                | 54            |
| 17 | Rukiga DLG           | DLG                    | 15                           | 5,582,109                 | 14            |
| 18 | Rwampara DLG         | DLG                    | 29                           | 10,077,465                | 29            |
| 19 | Kabale MC            | MC                     | 12                           | 14,089,919                | 12            |
| 20 | Agago DLG            | DLG                    | 34                           | 24,084,663                | 34            |
| 21 | Pader DLG            | DLG                    | 95                           | 138,610,864               | 95            |
| 22 | Lamwo DLG            | DLG                    | 86                           | 80,577,367                | 86            |
| 23 | Apac DLG             | DLG                    | 34                           | 24,855,802                | 34            |
| 24 | Kole DLG             | DLG                    | 11                           | 8,153,084                 | 11            |
| 25 | Gulu DLG             | DLG                    | 46                           | 10,679,884                | 46            |
| 26 | Lira DLG             | DLG                    | 26                           | 14,200,157                | 26            |
| 27 | Oyam DLG             | DLG                    | 30                           | 21,153,486                | 30            |
| 28 | Kitgum DLG           | DLG                    | 72                           | 101,460,156               | 72            |
| 29 | Omoro DLG            | DLG                    | 39                           | 56,302,755                | 39            |
| 30 | Lira City            | City                   | 21                           | 10,679,884                | 21            |
| 31 | Apac MC              | MC                     | 20                           | 17,328,469                | 20            |
| 32 | Kitgum MC            | MC                     | 11                           | 8,080,000                 | 11            |

| SN | Entity Name           | Nature (DLG/ CITY/ MC) | No. of SACC O Bank Acco unts | Outstanding Balance (UGX) | No. of SACCOs |
|----|-----------------------|------------------------|------------------------------|---------------------------|---------------|
| 33 | Wakiso DLG            | DLG                    | 36                           | 78,959,642                | 36            |
| 34 | Nakaseke DLG          | DLG                    | 3                            | 3,809,655                 | 3             |
| 35 | Buikwe District       | DLG                    | 22                           | 22,239,889                | 22            |
| 36 | Mukono MC             | MC                     | 9                            | 0                         | 9             |
| 37 | Butambala DLG         | DLG                    | 11                           | 20,272,564                | 11            |
| 38 | Kayunga District      | DLG                    | 41                           | 23,486,710                | 41            |
| 39 | Kira MC               | MC                     | 2                            | 19,395,345                | 2             |
| 40 | Entebbe M.C           | MC                     | 4                            | 6,817,220                 | 4             |
| 41 | Mityana DLG           | DLG                    | 26                           | 23,184,485                | 26            |
| 42 | Nansana MC            | MC                     | 29                           | 0                         | 29            |
| 43 | Makindye Ssabagabo MC | MC                     | 3                            | 21,000,000                | 3             |
| 44 | Nakasongola DLG       | DLG                    | 26                           | 25,862,133                | 26            |
| 45 | Mityana MC            | MC                     | 15                           |                           | 15            |
| 46 | Buvuma DLG            | DLG                    | 1                            | 420,223,073               | 38            |
| 47 | Rakai DLG             | DLG                    | 73                           | 15,564,360                | 73            |
| 48 | Lwengo DLG            | DLG                    | 33                           | 29,304,900                | 33            |
| 49 | Kyotera DLG           | DLG                    | 66                           | 34,131,380                | 66            |
| 50 | Kassanda DLG          | DLG                    | 92                           | 59,965,917                | 92            |
| 51 | Masaka City           | City                   | 25                           |                           | 25            |
| 52 | Masaka DLG            | DLG                    | 9                            | 8,284,193                 | 9             |
| 53 | Sembabule DLG         | DLG                    | 65                           | 114,130,022               | 65            |
| 54 | Kalungu DLG           | DLG                    | 8                            | 5,303,972                 | 8             |
| 55 | Mubede DLG            | DLG                    | 32                           | 40,117,222                | 32            |
| 56 | Lyantonde DLG         | DLG                    | 30                           | 17,906,377                | 30            |
| 57 | Gomba DLG             | DLG                    | 49                           | 56,647,853                | 49            |
| 58 | Bukommansimbi DLG     | DLG                    | 13                           | 4,808,385                 | 13            |
| 59 | Mubende MC            | MC                     | 18                           | 83,610,157                | 18            |
| 60 | Adjumani DLG          | DLG                    | 11                           | 39,584,488                | 11            |
| 61 | Arua City             | CITY                   | 54                           | 55,957,600                | 54            |
| 62 | Maracha DLG           | DLG                    | 41                           | 38,842,304                | 41            |
| 63 | Madi Okollo DLG       | DLG                    | 14                           | 10,800,201                | 14            |

| SN | Entity Name     | Nature (DLG/ CITY/ MC) | No. of SACC O Bank Acco unts | Outstanding Balance (UGX) | No. of SACCOs |
|----|-----------------|------------------------|------------------------------|---------------------------|---------------|
| 64 | Nebbi DLG       | DLG                    | 60                           | 50,557,410                | 60            |
| 65 | Terego DLG      | DLG                    | 42                           | 72,995,715                | 42            |
| 66 | Moyo DLG        | DLG                    | 45                           | 81,711,903                | 45            |
| 67 | Koboko DLG      | DLG                    | 47                           | 69,617,274                | 47            |
| 68 | Zombo DLG       | DLG                    | 61                           | 50,820,000                | 61            |
| 69 | Nebbi MC        | MC                     | 9                            | 9,594,519                 | 9             |
| 70 | Koboko MC       | MC                     | 10                           | 12,948,197                | 10            |
| 71 | Obongi DLG      | DLG                    | 28                           | 71,770,582                | 28            |
| 72 | Mbale City      | CITY                   | 38                           | 36,643,062                | 38            |
| 73 | Pallisa DLG     | DLG                    | 89                           | 73,112,503                | 89            |
| 74 | Kibuku DLG      | DLG                    | 63                           | 16,612,335                | 63            |
| 75 | Sironko DLG     | DLG                    | 125                          | 201,734,441               | 37            |
| 76 | Bududa DLG      | DLG                    | 120                          | 121,743,148               | 159           |
| 77 | Mbale DLG       | DLG                    | 48                           | 32,537,789                | 90            |
| 78 | Tororo DLG      | DLG                    | 78                           | 25,622,951                | 68            |
| 79 | Bulambuli DLG   | DLG                    | 33                           | 53,081,664                | 33            |
| 80 | Butebo DLG      | DLG                    | 17                           |                           | 17            |
| 81 | Manafwa DLG     | DLG                    | 95                           | 94,851,304                | 95            |
| 82 | Butaleja DLG    | DLG                    | 76                           | 53,788,316                | 76            |
| 83 | Kween DLG       | DLG                    | 101                          | 104,297,070               | 101           |
| 84 | Budaka DLG      | DLG                    | 59                           | 51,166,352                | 59            |
| 85 | Busia DLG       | DLG                    | 62                           | 37,496,033                | 62            |
| 86 | Tororo MC       | MC                     | 8                            | 740                       | 8             |
| 87 | Kapchorwa MC    | MC                     | 19                           | 8,040,485                 | 19            |
| 88 | Bukwo DLG       | DLG                    | 12                           | 15,866,507                | 8             |
| 89 | Namisindwa DLG  | DLG                    | 113                          | 42,517,777                | 113           |
| 90 | Serere DLG      | DLG                    | 10                           | 165,494,577               | 10            |
| 91 | Amolatar DLG    | DLG                    | 85                           | 0                         | 85            |
| 92 | Kagadi DLG      | DLG                    | 75                           | 91,733,159                | 75            |
| 93 | Hoima DLG       | DLG                    | 24                           | 9,857,250                 | 24            |
| 94 | Hoima City      | City                   | 5                            | 189,802                   | 5             |
| 95 | Kiryandongo DLG | DLG                    | 19                           | 10,453,634                | 19            |
| 96 | Kikuube DLG     | DLG                    | 13                           | 10,170,157                | 13            |
| 97 | Masindi DLG     | DLG                    | 19                           | 16,218,519                | 19            |

| SN  | Entity Name        | Nature (DLG/ CITY/ MC) | No. of SACC O Bank Acco unts | Outstanding Balance (UGX) | No. of SACCOs |
|-----|--------------------|------------------------|------------------------------|---------------------------|---------------|
| 98  | Kibaale DLG        | DLG                    | 45                           | 14,512,773                | 45            |
| 99  | Kyankwanzi DLG     | DLG                    | 56                           | 51,601,399                | 56            |
| 100 | Kakumiro DLG       | DLG                    | 1                            | 1,566,187                 | 1             |
| 101 | Buliisa DLG        | DLG                    | 37                           | 8,093,365                 | 37            |
| 102 | KASESE DLG         | DLG                    | 102                          | 71,135,309                | 102           |
| 103 | KITAGWENDA DLG     | DLG                    | 30                           | 14,621,785                | 55            |
| 104 | Bundibugyo DLG     | DLG                    | 130                          | 39,135,003                | 130           |
| 105 | NTOROKO DLG        | DLG                    | 45                           | 53,498,824                | 45            |
| 106 | Bunyanga bu DLG    | DLG                    | 19                           | 12,195,768                | 19            |
| 107 | KABALORE DLG       | DLG                    | 20                           | 14,131,529                | 20            |
| 108 | KYENJOJO DLG       | DLG                    | 119                          | 125,167,850               | 119           |
| 109 | KYEGEGWA DLG       | DLG                    | 80                           | 80,105,862                | 80            |
| 110 | Fort Portal City   | City                   | 9                            | 16,587,100                | 9             |
| 111 | Jinja DLG          | DLG                    | 34                           | 15,430,060                | 34            |
| 112 | Iganga DLG         | DLG                    | 21                           | 4,639,141                 | 21            |
| 113 | Namayingo DLG      | DLG                    | 50                           | 26,883,498                | 50            |
| 114 | Mayuge DLG         | DLG                    | 21                           | 22,074,089                | 21            |
| 115 | Kamuli DLG         | DLG                    | 77                           | 6,633,240                 | 77            |
| 116 | Namutumba DLG      | DLG                    | 131                          | 127                       | 111           |
| 117 | Bugweri DLG        | DLG                    | 25                           | 11,118,929                | 36            |
| 118 | Luuka DLG          | DLG                    | 64                           | 10,680,408                | 64            |
| 119 | Jinja City Council | City                   | 26                           | 27,377,499                | 26            |
| 120 | Bugiri DLG         | DLG                    | 97                           | 80,572,015                | 97            |
| 121 | Kamuli MC          | MC                     | 10                           | 1,966,195                 | 10            |
| 122 | Bugiri MC          | MC                     | 4                            | 2,713,882                 | 4             |
|     |                    |                        | <b>5,123</b>                 | <b>4,944,592,705</b>      | <b>5,154</b>  |

**Appendix 10: Inadequate Wendi Agency Network**

| SN | Entity Name       | Nature (DLG/ CITY/ MC) | Total No. of parishes | No. of parishes that have agents | No. of parishes that did not have agents |
|----|-------------------|------------------------|-----------------------|----------------------------------|------------------------------------------|
| 1  | Moroto DLG        | DLG                    | 37                    | 4                                | 33                                       |
| 2  | Napak DLG         | DLG                    | 57                    | 0                                | 57                                       |
| 3  | Nakapiripirit DLG | DLG                    | 35                    | 5                                | 30                                       |
| 4  | Moroto MC         | MC                     | 4                     | 0                                | 4                                        |
| 5  | Kaabong DLG       | DLG                    | 85                    | 1                                | 84                                       |
| 6  | Amudat DLG        | DLG                    | 44                    | 4                                | 40                                       |
| 7  | Abim DLG          | DLG                    | 72                    | 12                               | 60                                       |
| 8  | Karenga DLG       | DLG                    | 37                    | 3                                | 34                                       |
| 9  | Kotido MC         | MC                     | 19                    | 0                                | 19                                       |
| 10 | Bushenyi DLG      | DLG                    | 56                    | 24                               | 32                                       |
| 11 | Kisoro DLG        | DLG                    | 58                    | 13                               | 45                                       |
| 12 | Mbarara DLG       | DLG                    | 46                    | 0                                | 46                                       |
| 13 | Sheema DLG        | DLG                    | 47                    | 9                                | 38                                       |
| 14 | Buhweju DLG       | DLG                    | 68                    | 0                                | 68                                       |
| 15 | Kiruhura DLG      | DLG                    | 56                    | 0                                | 56                                       |
| 16 | Rubanda DLG       | DLG                    | 69                    | 42                               | 27                                       |
| 17 | Rukiga DLG        | DLG                    | 30                    | 7                                | 23                                       |
| 18 | Rwampara DLG      | DLG                    | 29                    | 2                                | 27                                       |
| 19 | Agago DLG         | DLG                    | 117                   | 3                                | 114                                      |
| 20 | Pader DLG         | DLG                    | 95                    | 5                                | 90                                       |
| 21 | Lamwo DLG         | DLG                    | 86                    | 8                                | 78                                       |
| 22 | Apac DLG          | DLG                    | 34                    | 0                                | 34                                       |
| 23 | Amuru DLG         | DLG                    | 58                    | 43                               | 15                                       |
| 24 | Alebtong DLG      | DLG                    | 69                    | 0                                | 69                                       |
| 25 | Kole DLG          | DLG                    | 54                    | 0                                | 54                                       |
| 26 | Gulu DLG          | DLG                    | 47                    | 0                                | 47                                       |
| 27 | Lira DLG          | DLG                    | 56                    | 0                                | 56                                       |
| 28 | Kwania DLG        | DLG                    | 49                    | 3                                | 46                                       |
| 29 | Oyam DLG          | DLG                    | 72                    | 12                               | 60                                       |
| 30 | Kitgum DLG        | DLG                    | 72                    | 23                               | 49                                       |
| 31 | Omoro DLG         | DLG                    | 65                    | 1                                | 64                                       |
| 32 | Gulu City         | City                   | 32                    | 16                               | 16                                       |
| 33 | Apac MC           | MC                     | 10                    | 1                                | 9                                        |
| 34 | Kitgum MC         | MC                     | 11                    | 1                                | 10                                       |

| SN | Entity Name           | Nature (DLG/ CITY/ MC) | Total No. of parishes | No. of parishes that have agents | No. of parishes that did not have agents |
|----|-----------------------|------------------------|-----------------------|----------------------------------|------------------------------------------|
| 35 | Wakiso DLG            | DLG                    | 100                   | 2                                | 98                                       |
| 36 | Buikwe District       | DLG                    | 31                    | 0                                | 31                                       |
| 37 | Mukono MC             | MC                     | 9                     | 0                                | 9                                        |
| 38 | Kayunga District      | DLG                    | 71                    | 14                               | 57                                       |
| 39 | Kira MC               | MC                     | 6                     | 0                                | 6                                        |
| 40 | Entebbe M.C           | MC                     | 4                     | 1                                | 3                                        |
| 41 | Mityana DLG           | DLG                    | 87                    | 64                               | 23                                       |
| 42 | Nansana MC            | MC                     | 29                    | 21                               | 8                                        |
| 43 | Makindye Ssabagabo MC | MC                     | 8                     | 0                                | 8                                        |
| 44 | Mukono DLG            | DLG                    | 88                    | 0                                | 88                                       |
| 45 | Nakasongola DLG       | DLG                    | 68                    | 40                               | 28                                       |
| 46 | Buvuma DLG            | DLG                    | 38                    | 0                                | 38                                       |
| 47 | Rakai DLG             | DLG                    | 73                    | 68                               | 5                                        |
| 48 | Kyotera DLG           | DLG                    | 66                    | 2                                | 64                                       |
| 49 | Kassanda DLG          | DLG                    | 92                    | 92                               | 0                                        |
| 50 | Masaka DLG            | DLG                    | 18                    | 18                               | 0                                        |
| 51 | Sembabule DLG         | DLG                    | 65                    | 65                               | 0                                        |
| 52 | Kalungu DLG           | DLG                    | 37                    | 37                               | 0                                        |
| 53 | Kalangala DLG         | DLG                    | 17                    | 5                                | 12                                       |
| 54 | Lyantonde DLG         | DLG                    | 30                    | 3                                | 27                                       |
| 55 | Mubende MC            | MC                     | 18                    | 18                               | 0                                        |
| 56 | Adjumani DLG          | DLG                    | 56                    | 5                                | 51                                       |
| 57 | Arua DLG              | DLG                    | 32                    | 3                                | 29                                       |
| 58 | Arua City             | CITY                   | 54                    | 9                                | 45                                       |
| 59 | Maracha DLG           | DLG                    | 91                    | 5                                | 86                                       |
| 60 | Madi Okollo DLG       | DLG                    | 46                    | 0                                | 46                                       |
| 61 | Nebbi DLG             | DLG                    | 10                    | 3                                | 7                                        |
| 62 | Terego DLG            | DLG                    | 42                    | 1                                | 41                                       |
| 63 | Moyo DLG              | DLG                    | 45                    | 4                                | 41                                       |
| 64 | Koboko DLG            | DLG                    | 49                    | 0                                | 49                                       |
| 65 | Yumbe DLG             | DLG                    | 196                   | 0                                | 196                                      |
| 66 | Nebbi MC              | MC                     | 9                     | 6                                | 3                                        |
| 67 | Obongi DLG            | DLG                    | 28                    | 0                                | 28                                       |

| SN  | Entity Name       | Nature (DLG/ CITY/ MC) | Total No. of parishes | No. of parishes that have agents | No. of parishes that did not have agents |
|-----|-------------------|------------------------|-----------------------|----------------------------------|------------------------------------------|
| 68  | Pakwach DLG       | DLG                    | 46                    | 3                                | 43                                       |
| 69  | Mbale City        | CITY                   | 58                    |                                  |                                          |
| 70  | Pallisa DLG       | DLG                    | 90                    | 20                               | 70                                       |
| 71  | Kibuku DLG        | DLG                    | 92                    | 0                                | 92                                       |
| 72  | Sironko DLG       | DLG                    | 224                   | 0                                | 224                                      |
| 73  | Bududa DLG        | DLG                    | 159                   | 0                                | 159                                      |
| 74  | Mbale DLG         | DLG                    | 90                    | 0                                | 90                                       |
| 75  | Tororo DLG        | DLG                    | 155                   |                                  |                                          |
| 76  | Bulambuli DLG     | DLG                    | 122                   |                                  |                                          |
| 77  | Kapchorwa DLG     | DLG                    | 58                    | 0                                | 58                                       |
| 78  | Butebo DLG        | DLG                    | 61                    | 30                               | 31                                       |
| 79  | Manafwa DLG       | DLG                    | 155                   | 138                              | 17                                       |
| 80  | Butaleja DLG      | DLG                    | 76                    | 76                               | 0                                        |
| 81  | Kween DLG         | DLG                    | 101                   | 12                               | 89                                       |
| 82  | Budaka DLG        | DLG                    | 76                    | 15                               | 61                                       |
| 83  | Busia DLG         | DLG                    | 62                    | 28                               | 34                                       |
| 84  | Tororo MC         | MC                     | 8                     | 1                                | 7                                        |
| 85  | Bukwo DLG         | DLG                    | 20                    | 0                                | 0                                        |
| 86  | Namisindwa DLG    | DLG                    | 163                   | 50                               | 113                                      |
| 87  | Serere DLG        | DLG                    | 70                    | 29                               | 41                                       |
| 88  | Amolatar DLG      | DLG                    | 85                    | 45                               | 40                                       |
| 89  | Kagadi DLG        | DLG                    | 151                   | 0                                | 151                                      |
| 90  | Hoima DLG         | DLG                    | 55                    | 30                               | 25                                       |
| 91  | Hoima City        | City                   | 14                    | 0                                | 14                                       |
| 92  | Kikuube DLG       | DLG                    | 29                    | 2                                | 27                                       |
| 93  | Kiboga DLG        | DLG                    | 58                    | 3                                | 55                                       |
| 94  | Masindi DLG       | DLG                    | 46                    | 9                                | 37                                       |
| 95  | Kibaale DLG       | DLG                    | 57                    | 25                               | 32                                       |
| 96  | Kyankwanzi DLG    | DLG                    | 119                   | 13                               | 106                                      |
| 97  | Kakumiro DLG      | DLG                    | 105                   | 31                               | 74                                       |
| 98  | Masindi Municipal | MC                     | 11                    | 3                                | 8                                        |
| 99  | KASESE DLG        | DLG                    | 197                   |                                  | 6                                        |
| 100 | KITAGWENDA DLG    | DLG                    | 55                    | 45                               | 10                                       |
| 101 | BUNDIBUGYO DLG    | DLG                    | 130                   | 1                                | 129                                      |
| 102 | NTOROKO DLG       | DLG                    | 47                    | 9                                | 38                                       |
| 103 | BUNYANGA BU DLG   | DLG                    | 49                    | 30                               | 19                                       |

| SN  | Entity Name              | Nature (DLG/ CITY/ MC) | Total No. of parishes | No. of parishes that have agents | No. of parishes that did not have agents |
|-----|--------------------------|------------------------|-----------------------|----------------------------------|------------------------------------------|
| 104 | KABALORE DLG             | DLG                    | 52                    | 44                               | 8                                        |
| 105 | KYENJOJO DLG             | DLG                    | 167                   | 91                               | 76                                       |
| 106 | KYEGEGWA DLG             | DLG                    | 81                    | 2                                | 79                                       |
| 107 | FORT PORTAL CITY         | City                   | 25                    | 1                                | 24                                       |
| 108 | KASESE MC                | DLG                    | 18                    | 14                               | 4                                        |
| 109 | Jinja DLG                | DLG                    | 34                    | 2                                | 32                                       |
| 110 | Iganga DLG               | DLG                    | 42                    | 0                                | 42                                       |
| 111 | Namayingo DLG            | DLG                    | 50                    | 2                                | 48                                       |
| 112 | Buyende DLG              | DLG                    | 73                    | 2                                | 71                                       |
| 113 | Mayuge DLG               | DLG                    | 84                    | 0                                | 84                                       |
| 114 | Kamuli DLG               | DLG                    | 80                    | 0                                | 80                                       |
| 115 | Bugweri DLG              | DLG                    | 36                    | 22                               | 14                                       |
| 116 | Luuka DLG                | DLG                    | 64                    | 6                                | 58                                       |
| 117 | Kaliro DLG               | DLG                    | 87                    | 0                                | 87                                       |
| 118 | Iganga Municipal Council | MC                     | 11                    | 0                                | 11                                       |
| 119 | Bugiri DLG               | DLG                    | 98                    | 27                               | 71                                       |
| 120 | Kamuli MC                | MC                     | 10                    | 2                                | 8                                        |
| 121 | Lugazi MC                | MC                     | 20                    | 5                                | 15                                       |
|     |                          |                        | <b>7,515</b>          | <b>1,596</b>                     | <b>5,373</b>                             |

# Appendix 11: Distribution of tablets

## Appendix 11a: Tablets distributed to LGs

| SN | Entity Name          | Nature (DLG/CITY/MC) | No. of tablets received |
|----|----------------------|----------------------|-------------------------|
| 1  | Moroto DLG           | DLG                  | 83                      |
| 2  | Nakapiripirit DLG    | DLG                  | 79                      |
| 3  | Moroto MC            | MC                   | 10                      |
| 4  | Abim DLG             | DLG                  | 176                     |
| 5  | Karenga DLG          | DLG                  | 86                      |
| 6  | Kabale DLG           | DLG                  | 233                     |
| 7  | Ntungamo DLG         | DLG                  | 291                     |
| 8  | Kisiro DLG           | DLG                  | 151                     |
| 9  | Mbarara DLG          | DLG                  | 103                     |
| 10 | Sheema DLG           | DLG                  | 115                     |
| 11 | Mbarara City Council | City                 | 50                      |
| 12 | Kazo DLG             | DLG                  | 115                     |
| 13 | Kiruhura DLG         | DLG                  | 128                     |
| 14 | Rubanda DLG          | DLG                  | 159                     |
| 15 | Mitooma DLG          | DLG                  | 178                     |
| 16 | Rukiga DLG           | DLG                  | 68                      |
| 17 | Rubirizi DLG         | DLG                  | 119                     |
| 18 | Pader DLG            | DLG                  | 216                     |
| 19 | Amuru DLG            | DLG                  | 131                     |
| 20 | Alebtong DLG         | DLG                  | 262                     |
| 21 | Lira DLG             | DLG                  | 147                     |
| 22 | Kitgum DLG           | DLG                  | 161                     |
| 23 | Omoro DLG            | DLG                  | 147                     |
| 24 | Kitgum MC            | MC                   | 29                      |
| 25 | Wakiso DLG           | DLG                  | 217                     |
| 26 | Nakaseke DLG         | DLG                  | 159                     |
| 27 | Buikwe District      | DLG                  | 71                      |
| 28 | Mukono MC            | MC                   | 22                      |
| 29 | Butambala DLG        | DLG                  | 59                      |
| 30 | Kayunga District     | DLG                  | 157                     |
| 31 | Kira MC              | MC                   | 14                      |
| 32 | Entebbe M.C          | MC                   | 10                      |
| 33 | Mityana DLG          | DLG                  | 164                     |

| SN | Entity Name            | Nature (DLG/CITY/MC) | No. of tablets received |
|----|------------------------|----------------------|-------------------------|
| 34 | Luweero DLG            | DLG                  | 222                     |
| 35 | MAKINDYE SSABAGABO M.C | MC                   | 18                      |
| 36 | Mukono DLG             | DLG                  | 194                     |
| 37 | Mityana MC             | MC                   | 32                      |
| 38 | Buvuma DLG             | DLG                  | 89                      |
| 39 | Rakai DLG              | DLG                  | 167                     |
| 40 | Lwengo DLG             | DLG                  | 102                     |
| 41 | Kassanda DLG           | DLG                  | 201                     |
| 42 | Masaka City            | City                 | 54                      |
| 43 | Sembabule DLG          | DLG                  | 149                     |
| 44 | Kalangala DLG          | DLG                  | 43                      |
| 45 | Gomba DLG              | DLG                  | 149                     |
| 46 | Bukommansimbi DLG      | DLG                  | 92                      |
| 47 | Mubende MC             | MC                   | 38                      |
| 48 | Maracha DLG            | DLG                  | 203                     |
| 49 | Madi Okollo DLG        | DLG                  | 106                     |
| 50 | Nebbi DLG              | DLG                  | 135                     |
| 51 | Moyo DLG               | DLG                  | 102                     |
| 52 | Koboko DLG             | DLG                  | 108                     |
| 53 | Yumbe DLG              | DLG                  | 432                     |
| 54 | Zombo DLG              | DLG                  | 139                     |
| 55 | Nebbi MC               | MC                   | 20                      |
| 56 | Obongi DLG             | DLG                  | 67                      |
| 57 | Mbale City             | CITY                 | 120                     |
| 58 | Kibuku DLG             | DLG                  | 208                     |
| 59 | Bududa DLG             | DLG                  | 347                     |
| 60 | Mbale DLG              | DLG                  | 199                     |
| 61 | Tororo DLG             | DLG                  | 386                     |
| 62 | Butebo DLG             | DLG                  | 141                     |
| 63 | Manafwa DLG            | DLG                  | 346                     |
| 64 | Butaleja DLG           | DLG                  | 169                     |
| 65 | Kween DLG              | DLG                  | 223                     |

| SN | Entity Name       | Nature (DLG/CITY/MC) | No. of tablets received |
|----|-------------------|----------------------|-------------------------|
| 66 | Budaka DLG        | DLG                  | 174                     |
| 67 | Busia DLG         | DLG                  | 144                     |
| 68 | Tororo MC         | MC                   | 56                      |
| 69 | Namisindwa DLG    | DLG                  | 357                     |
| 70 | Kagadi DLG        | DLG                  | 339                     |
| 71 | Hoima City        | City                 | 36                      |
| 72 | Kiryandongo DLG   | DLG                  | 101                     |
| 73 | Kikuube DLG       | DLG                  | 67                      |
| 74 | Kiboga DLG        | DLG                  | 132                     |
| 75 | Masindi DLG       | DLG                  | 108                     |
| 76 | Kibaale DLG       | DLG                  | 114                     |
| 77 | Kyankwanzi DLG    | DLG                  | 261                     |
| 78 | Kakumiro DLG      | DLG                  | 236                     |
| 79 | Buliisa DLG       | DLG                  | 90                      |
| 80 | Masindi Municipal | MC                   | 24                      |
| 81 | KAMWENG DLG       | DLG                  | 168                     |
| 82 | KITAGWENDA DLG    | DLG                  | 125                     |
| 83 | BUNDIBUGYO DLG    | DLG                  | 289                     |
| 84 | NTOROKO DLG       | DLG                  | 106                     |
| 85 | BUNYANGA BU DLG   | DLG                  | 127                     |
| 86 | KYENJOJO DLG      | DLG                  | 367                     |
| 87 | KASESE MC         | DLG                  | 38                      |
| 88 | Namutumba DLG     | DLG                  | 244                     |
| 89 | Bugweri DLG       | DLG                  | 82                      |
| 90 | Luuka DLG         | DLG                  | 141                     |
| 91 | Kaliro DLG        | DLG                  | 191                     |
| 92 | Iganga MC         | MC                   | 16                      |
| 93 | Bugiri MC         | MC                   | 9                       |
|    |                   |                      | <b>13,253</b>           |

**Appendix 11b: distributed to ineligible beneficiaries**

| SN | Entity Name       | Nature (DLG/<br>CITY/ MC) | No. of tablets received by the entity | No. distributed to ineligible<br>beneficiaries |
|----|-------------------|---------------------------|---------------------------------------|------------------------------------------------|
| 1  | Nakapiripirit DLG | DLG                       | 79                                    | 2                                              |
| 2  | Abim DLG          | DLG                       | 176                                   | 6                                              |
| 3  | Lira DLG          | DLG                       | 147                                   | 18                                             |
| 4  | Kyenjojo DLG      | DLG                       | 367                                   | 3                                              |
|    |                   |                           | <b>769</b>                            | <b>29</b>                                      |

**Appendix 11C: tablets were not functional**

| SN        | Entity Name       | Nature (DLG/<br>CITY/ MC) | No. of tablets received by the entity | No. of tablets that were not functional |
|-----------|-------------------|---------------------------|---------------------------------------|-----------------------------------------|
| <b>1</b>  | Kabale DLG        | DLG                       | 233                                   | 3                                       |
| <b>2</b>  | Ntungamo DLG      | DLG                       | 291                                   | 10                                      |
| <b>3</b>  | Kisoro DLG        | DLG                       | 151                                   | 1                                       |
| <b>4</b>  | Kazo DLG          | DLG                       | 115                                   | 5                                       |
| <b>5</b>  | Kiruhura DLG      | DLG                       | 128                                   | 6                                       |
| <b>6</b>  | Mitooma DLG       | DLG                       | 178                                   | 1                                       |
| <b>7</b>  | Rukiga DLG        | DLG                       | 68                                    | 3                                       |
| <b>8</b>  | Rubirizi DLG      | DLG                       | 119                                   | 2                                       |
| <b>9</b>  | Pader DLG         | DLG                       | 216                                   | 8                                       |
| <b>10</b> | Amuru DLG         | DLG                       | 131                                   | 2                                       |
| <b>11</b> | Kitgum DLG        | DLG                       | 161                                   | 3                                       |
| <b>12</b> | Nakaseke DLG      | DLG                       | 159                                   | 3                                       |
| <b>13</b> | Butambala DLG     | DLG                       | 59                                    | 2                                       |
| <b>14</b> | Kayunga District  | DLG                       | 157                                   | 9                                       |
| <b>15</b> | Entebbe M.C       | MC                        | 10                                    | 1                                       |
| <b>16</b> | Rakai DLG         | DLG                       | 167                                   | 7                                       |
| <b>17</b> | Lwengo DLG        | DLG                       | 102                                   | 4                                       |
| <b>18</b> | Kassanda DLG      | DLG                       | 201                                   | 2                                       |
| <b>19</b> | Masaka City       | City                      | 54                                    | 1                                       |
| <b>20</b> | Sembabule DLG     | DLG                       | 149                                   | 2                                       |
| <b>21</b> | Gomba DLG         | DLG                       | 149                                   | 2                                       |
| <b>22</b> | Bukommansimbi DLG | DLG                       | 92                                    | 2                                       |
| <b>23</b> | Maracha DLG       | DLG                       | 203                                   | 1                                       |
| <b>24</b> | Madi Okollo DLG   | DLG                       | 106                                   | 7                                       |
| <b>25</b> | Nebbi DLG         | DLG                       | 135                                   | 8                                       |

|           |                   |     |              |            |
|-----------|-------------------|-----|--------------|------------|
| <b>26</b> | Moyo DLG          | DLG | 102          | 2          |
| <b>27</b> | Zombo DLG         | DLG | 139          | 4          |
| <b>28</b> | Kween DLG         | DLG | 223          | 1          |
| <b>29</b> | Busia DLG         | DLG | 144          | 1          |
| <b>30</b> | Namisindwa DLG    | DLG | 357          | 5          |
| <b>31</b> | Masindi DLG       | DLG | 108          | 4          |
| <b>32</b> | Kyankwanzi DLG    | DLG | 261          | 6          |
| <b>33</b> | Buliisa DLG       | DLG | 90           | 3          |
| <b>34</b> | Masindi Municipal | MC  | 24           | 5          |
| <b>35</b> | KITAGWENDA DLG    | DLG | 125          | 3          |
| <b>36</b> | BUNDIBUGYO DLG    | DLG | 289          | 7          |
| <b>37</b> | NTOROKO DLG       | DLG | 106          | 1          |
| <b>38</b> | KYENJOJO DLG      | DLG | 367          | 7          |
| <b>39</b> | KASESE MC         | DLG | 38           | 4          |
| <b>40</b> | Namutumba DLG     | DLG | 244          | 1          |
| <b>41</b> | Bugweri DLG       | DLG | 82           | 7          |
| <b>42</b> | Luuka DLG         | DLG | 141          | 21         |
| <b>43</b> | Iganga MC         | MC  | 16           | 1          |
|           |                   |     | <b>6,390</b> | <b>178</b> |

**Appendix 11d: not trained in the use of the tablets for data capture and processing**

| <b>SN</b> | <b>Entity Name</b> | <b>Nature (DLG/ CITY/ MC)</b> | <b>No. of tablets received by the entity</b> | <b>No. of users who were not trained in the use of the tablets for data capture and processing PDM transactions</b> |
|-----------|--------------------|-------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>1</b>  | Nakapiripirit DLG  | DLG                           | 79                                           | 79                                                                                                                  |
| <b>2</b>  | Abim DLG           | DLG                           | 176                                          | 176                                                                                                                 |
| <b>3</b>  | Karenga DLG        | DLG                           | 86                                           | 86                                                                                                                  |
| <b>4</b>  | Kabale DLG         | DLG                           | 233                                          | 233                                                                                                                 |
| <b>5</b>  | Ntungamo DLG       | DLG                           | 291                                          | 278                                                                                                                 |
| <b>6</b>  | Mbarara City       | City                          | 50                                           | 50                                                                                                                  |
| <b>7</b>  | Kazo DLG           | DLG                           | 115                                          | 5                                                                                                                   |
| <b>8</b>  | Mitooma DLG        | DLG                           | 178                                          | 177                                                                                                                 |
| <b>9</b>  | Rubirizi DLG       | DLG                           | 119                                          | 119                                                                                                                 |
| <b>10</b> | Kira MC            | MC                            | 14                                           | 14                                                                                                                  |
| <b>11</b> | Entebbe M.C        | MC                            | 10                                           | 8                                                                                                                   |
| <b>12</b> | Mityana MC         | MC                            | 32                                           | 32                                                                                                                  |
| <b>13</b> | Rakai DLG          | DLG                           | 167                                          | 160                                                                                                                 |

|           |                 |      |              |              |
|-----------|-----------------|------|--------------|--------------|
| <b>14</b> | Gomba DLG       | DLG  | 149          | 141          |
| <b>15</b> | Koboko DLG      | DLG  | 108          | 15           |
| <b>16</b> | Mbale DLG       | DLG  | 199          | 199          |
| <b>17</b> | Butebo DLG      | DLG  | 141          | 141          |
| <b>18</b> | Butaleja DLG    | DLG  | 169          | 165          |
| <b>19</b> | Kween DLG       | DLG  | 223          | 222          |
| <b>20</b> | Busia DLG       | DLG  | 144          | 144          |
| <b>21</b> | Tororo MC       | MC   | 56           | 56           |
| <b>22</b> | Kagadi DLG      | DLG  | 339          | 339          |
| <b>23</b> | Hoima City      | City | 36           | 36           |
| <b>24</b> | Kiryandongo DLG | DLG  | 101          | 101          |
| <b>25</b> | Kikuube DLG     | DLG  | 67           | 67           |
| <b>26</b> | Kiboga DLG      | DLG  | 132          | 132          |
| <b>27</b> | Masindi DLG     | DLG  | 108          | 108          |
| <b>28</b> | Kibaale DLG     | DLG  | 114          | 114          |
| <b>29</b> | Kyankwanzi DLG  | DLG  | 261          | 236          |
| <b>30</b> | Kakumiro DLG    | DLG  | 236          | 236          |
| <b>31</b> | Buliisa DLG     | DLG  | 90           | 82           |
| <b>32</b> | Namutumba DLG   | DLG  | 244          | 244          |
| <b>33</b> | Bugiri MC       | MC   | 9            | 9            |
|           |                 |      | <b>4,476</b> | <b>4,204</b> |

**Appendix 11e: Found to be missing/stolen**

| <b>SN</b> | <b>Entity Name</b> | <b>Nature (DLG/<br/>CITY/ MC)</b> | <b>No. of tablets received<br/>by the entity</b> | <b>No. of tablets that were found to be<br/>missing/stolen.</b> |
|-----------|--------------------|-----------------------------------|--------------------------------------------------|-----------------------------------------------------------------|
| <b>1</b>  | Mbarara DLG        | DLG                               | 103                                              | 2                                                               |
| <b>2</b>  | Sheema DLG         | DLG                               | 115                                              | 1                                                               |
| <b>3</b>  | Wakiso DLG         | DLG                               | 217                                              | 1                                                               |
| <b>4</b>  | Luweero DLG        | DLG                               | 222                                              | 1                                                               |
| <b>5</b>  | Mbale DLG          | DLG                               | 199                                              | 1                                                               |
| <b>6</b>  | Busia DLG          | DLG                               | 144                                              | 1                                                               |
|           |                    |                                   | <b>1,000</b>                                     | <b>7</b>                                                        |

**Appendix 12: Operations of enterprise groups****Appendix 12a: Engaged in Non-agro-based activities along the agricultural value chain**

| SN | Entity Name | Nature (DLG/CITY/ MC) | No. of Enterprise Groups | No. of SACCOs |
|----|-------------|-----------------------|--------------------------|---------------|
| 1  | Agago DLG   | DLG                   | 1                        | 1             |
| 2  | Lamwo DLG   | DLG                   | 1                        | 1             |
| 3  | Oyam DLG    | DLG                   | 1                        | 1             |
| 4  | Gulu City   | City                  | 1                        | 1             |
| 5  | Mukono MC   | MC                    | 3                        | 2             |
| 6  | Kira MC     | MC                    | 8                        | 2             |
| 7  | Buvuma DLG  | DLG                   | 1                        | 1             |
| 8  | Mbale City  | CITY                  | 2                        | 1             |
| 9  | Kween DLG   | DLG                   | 2                        | 2             |
| 10 | Budaka DLG  | DLG                   | 6863                     | 60            |
|    |             |                       | 6,883                    | 72            |

**Appendix 12b: Less than the required 10 members**

| SN | Entity Name          | Nature (DLG/CITY/ MC) | No. of Enterprise Groups with less than 10 members | No. of SACCOs with Enterprise Groups that have less than 10 members |
|----|----------------------|-----------------------|----------------------------------------------------|---------------------------------------------------------------------|
| 1  | Abim DLG             | DLG                   | 185                                                | 17                                                                  |
| 2  | Nakapiripirit DLG    | DLG                   | 1                                                  | 1                                                                   |
| 3  | Amudat DLG           | DLG                   | 25                                                 | 15                                                                  |
| 4  | Bushenyi DLG         | DLG                   | 127                                                | 36                                                                  |
| 5  | Kisoro DLG           | DLG                   | 137                                                | 44                                                                  |
| 6  | Mbarara City Council | City                  | 33                                                 | 15                                                                  |
| 7  | Rubanda DLG          | DLG                   | 37                                                 | 5                                                                   |
| 8  | Rwampara DLG         | DLG                   | 53                                                 | 11                                                                  |
| 9  | Agago DLG            | DLG                   | 11                                                 | 8                                                                   |
| 10 | Pader DLG            | DLG                   | 10                                                 | 9                                                                   |
| 11 | Lamwo DLG            | DLG                   | 9                                                  | 6                                                                   |
| 12 | Amuru DLG            | DLG                   | 41                                                 | 17                                                                  |
| 13 | Alebtong DLG         | DLG                   | 2                                                  | 2                                                                   |
| 14 | Kole DLG             | DLG                   | 1                                                  | 1                                                                   |
| 15 | Gulu DLG             | DLG                   | 2                                                  | 2                                                                   |
| 16 | Lira DLG             | DLG                   | 3                                                  | 1                                                                   |
| 17 | Kwania DLG           | DLG                   | 16                                                 | 10                                                                  |

|           |                 |      |     |    |
|-----------|-----------------|------|-----|----|
| <b>18</b> | Oyam DLG        | DLG  | 6   | 6  |
| <b>19</b> | Kitgum DLG      | DLG  | 2   | 2  |
| <b>20</b> | Nwoya DLG       | DLG  | 2   | 2  |
| <b>21</b> | Omoro DLG       | DLG  | 14  | 11 |
| <b>22</b> | Wakiso DLG      | DLG  | 302 | 78 |
| <b>23</b> | Mukono MC       | MC   | 59  | 9  |
| <b>24</b> | Kira MC         | MC   | 21  | 5  |
| <b>25</b> | Entebbe M.C     | MC   | 2   | 2  |
| <b>26</b> | Mpigi District  | DLG  | 2   | 1  |
| <b>27</b> | Luweero DLG     | DLG  | 24  | 16 |
| <b>28</b> | Nansana MC      | MC   | 7   | 6  |
| <b>29</b> | Nakasongola DLG | DLG  | 168 | 47 |
| <b>30</b> | Kalangala DLG   | DLG  | 70  | 16 |
| <b>31</b> | Mubede DLG      | DLG  | 14  | 9  |
| <b>32</b> | Lyantonde DLG   | DLG  | 192 | 29 |
| <b>33</b> | Mubende MC      | MC   | 7   | 7  |
| <b>34</b> | Arua City       | CITY | 9   | 9  |
| <b>35</b> | Madi Okollo DLG | DLG  | 542 | 46 |
| <b>36</b> | Nebbi DLG       | DLG  | 230 | 47 |
| <b>37</b> | Terego DLG      | DLG  | 79  | 79 |
| <b>38</b> | Koboko MC       | MC   | 25  | 10 |
| <b>39</b> | Mbale City      | CITY | 19  | 19 |
| <b>40</b> | Pallisa DLG     | DLG  | 13  | 13 |
| <b>41</b> | Kibuku DLG      | DLG  | 21  | 21 |
| <b>42</b> | Mbale DLG       | DLG  | 11  | 11 |
| <b>43</b> | Tororo DLG      | DLG  | 26  | 26 |
| <b>44</b> | Kween DLG       | DLG  | 30  | 30 |
| <b>45</b> | Budaka DLG      | DLG  | 93  | 7  |
| <b>46</b> | Tororo MC       | MC   | 6   | 4  |
| <b>47</b> | Kapchorwa MC    | MC   | 5   | 5  |
| <b>48</b> | Namisindwa DLG  | DLG  | 68  | 32 |
| <b>49</b> | Kiryandongo DLG | DLG  | 6   | 6  |
| <b>50</b> | KASESE DLG      | DLG  | 56  | 42 |
| <b>51</b> | KAMWENGE DLG    | DLG  | 126 | 6  |
| <b>52</b> | KITAGWENDA DLG  | DLG  | 16  | 12 |
| <b>53</b> | BUNDIBUGYO DLG  | DLG  | 42  | 33 |
| <b>54</b> | NTOROKO DLG     | DLG  | 108 | 24 |

|           |                    |      |              |              |
|-----------|--------------------|------|--------------|--------------|
| <b>55</b> | BUNYANGA BU DLG    | DLG  | 10           | 8            |
| <b>56</b> | KABALORE DLG       | DLG  | 208          | 30           |
| <b>57</b> | KYELEGWA DLG       | DLG  | 96           | 46           |
| <b>58</b> | KASESE MC          | DLG  | 7            | 6            |
| <b>59</b> | Jinja DLG          | DLG  | 37           | 12           |
| <b>60</b> | Iganga DLG         | DLG  | 30           | 11           |
| <b>61</b> | Namayingo DLG      | DLG  | 98           | 36           |
| <b>62</b> | Buyende DLG        | DLG  | 35           | 12           |
| <b>63</b> | Mayuge DLG         | DLG  | 64           | 37           |
| <b>64</b> | Luuka DLG          | DLG  | 18           | 10           |
| <b>65</b> | Kaliro DLG         | DLG  | 7            | 7            |
| <b>66</b> | Jinja City Council | City | 5            | 4            |
| <b>67</b> | Bugiri DLG         | DLG  | 281          | 57           |
|           |                    |      | <b>4,012</b> | <b>1,204</b> |

**Appendix 12c: had more than the required 30 members**

| <b>SN</b> | <b>Entity Name</b>   | <b>Nature (DLG/ CITY/ MC)</b> | <b>No. of Enterprise Groups with more than 30 members</b> | <b>No. of SACCOs thta have Enterprise Groups with more than 30 members</b> |
|-----------|----------------------|-------------------------------|-----------------------------------------------------------|----------------------------------------------------------------------------|
| <b>1</b>  | Abim DLG             | DLG                           | 382                                                       | 42                                                                         |
| <b>2</b>  | Napak DLG            | DLG                           | 48                                                        | 48                                                                         |
| <b>3</b>  | Nakapiripirit DLG    | DLG                           | 164                                                       | 33                                                                         |
| <b>4</b>  | Amudat DLG           | DLG                           | 81                                                        | 28                                                                         |
| <b>5</b>  | Bushenyi DLG         | DLG                           | 218                                                       | 55                                                                         |
| <b>6</b>  | Kisoro DLG           | DLG                           | 149                                                       | 34                                                                         |
| <b>7</b>  | Mbarara City Council | City                          | 23                                                        | 23                                                                         |
| <b>8</b>  | Rubanda DLG          | DLG                           | 204                                                       | 22                                                                         |
| <b>9</b>  | Rwampara DLG         | DLG                           | 82                                                        | 25                                                                         |
| <b>10</b> | Agago DLG            | DLG                           | 86                                                        | 46                                                                         |
| <b>11</b> | Pader DLG            | DLG                           | 61                                                        | 27                                                                         |
| <b>12</b> | Lamwo DLG            | DLG                           | 236                                                       | 62                                                                         |
| <b>13</b> | Amuru DLG            | DLG                           | 52                                                        | 28                                                                         |
| <b>14</b> | Alebtong DLG         | DLG                           | 214                                                       | 52                                                                         |
| <b>15</b> | Kole DLG             | DLG                           | 114                                                       | 37                                                                         |
| <b>16</b> | Gulu DLG             | DLG                           | 52                                                        | 19                                                                         |
| <b>17</b> | Lira DLG             | DLG                           | 104                                                       | 33                                                                         |
| <b>18</b> | Kwania DLG           | DLG                           | 145                                                       | 43                                                                         |

|           |                 |      |      |     |
|-----------|-----------------|------|------|-----|
| <b>19</b> | Oyam DLG        | DLG  | 255  | 56  |
| <b>20</b> | Kitgum DLG      | DLG  | 52   | 28  |
| <b>21</b> | Nwoya DLG       | DLG  | 92   | 26  |
| <b>22</b> | Omoro DLG       | DLG  | 97   | 32  |
| <b>23</b> | Gulu City       | City | 139  | 13  |
| <b>24</b> | Kitgum MC       | MC   | 2    | 1   |
| <b>25</b> | Wakiso DLG      | DLG  | 56   | 30  |
| <b>26</b> | Mukono MC       | MC   | 9    | 5   |
| <b>27</b> | Entebbe M.C     | MC   | 4    | 1   |
| <b>28</b> | Mpigi District  | DLG  | 129  | 39  |
| <b>29</b> | Luweero DLG     | DLG  | 280  | 80  |
| <b>30</b> | Nansana MC      | MC   | 50   | 16  |
| <b>31</b> | Nakasongola DLG | DLG  | 241  | 67  |
| <b>32</b> | Mityana MC      | MC   | 36   | 11  |
| <b>33</b> | Buvuma DLG      | DLG  | 120  | 35  |
| <b>34</b> | Kalangala DLG   | DLG  | 47   | 15  |
| <b>35</b> | Mubede DLG      | DLG  | 254  | 67  |
| <b>36</b> | Lyantonde DLG   | DLG  | 17   | 11  |
| <b>37</b> | Mubende MC      | MC   | 9    | 4   |
| <b>38</b> | Arua DLG        | DLG  | 17   | 10  |
| <b>39</b> | Arua City       | CITY | 18   | 34  |
| <b>40</b> | Madi Okollo DLG | DLG  | 68   | 23  |
| <b>41</b> | Nebbi DLG       | DLG  | 38   | 21  |
| <b>42</b> | Terego DLG      | DLG  | 38   | 38  |
| <b>43</b> | Moyo DLG        | DLG  | 37   | 37  |
| <b>44</b> | Zombo DLG       | DLG  | 154  | 17  |
| <b>45</b> | Mbale City      | CITY | 23   | 23  |
| <b>46</b> | Pallisa DLG     | DLG  | 90   | 90  |
| <b>47</b> | Kibuku DLG      | DLG  | 88   | 88  |
| <b>48</b> | Bududa DLG      | DLG  | 157  | 157 |
| <b>49</b> | Mbale DLG       | DLG  | 88   | 88  |
| <b>50</b> | Tororo DLG      | DLG  | 119  | 119 |
| <b>51</b> | Kween DLG       | DLG  | 100  | 100 |
| <b>52</b> | Budaka DLG      | DLG  | 6770 | 53  |
| <b>53</b> | Tororo MC       | MC   | 20   | 6   |
| <b>54</b> | Kapchorwa MC    | MC   | 78   | 23  |
| <b>55</b> | Namisindwa DLG  | DLG  | 418  | 159 |

|    |                    |      |               |              |
|----|--------------------|------|---------------|--------------|
| 56 | Kiryandongo DLG    | DLG  | 75            | 27           |
| 57 | KASESE DLG         | DLG  | 604           | 170          |
| 58 | KAMWENG DLG        | DLG  | 120           | 12           |
| 59 | KITAGWENDA DLG     | DLG  | 95            | 36           |
| 60 | BUNDIBUGYO DLG     | DLG  | 509           | 120          |
| 61 | NTOROKO DLG        | DLG  | 110           | 44           |
| 62 | BUNYANGA BU DLG    | DLG  | 128           | 39           |
| 63 | KABALORE DLG       | DLG  | 112           | 35           |
| 64 | KYELEGWA DLG       | DLG  | 73            | 35           |
| 65 | KASESE MC          | DLG  | 73            | 18           |
| 66 | Jinja DLG          | DLG  | 105           | 27           |
| 67 | Iganga DLG         | DLG  | 100           | 34           |
| 68 | Namayingo DLG      | DLG  | 35            | 23           |
| 69 | Buyende DLG        | DLG  | 286           | 67           |
| 70 | Mayuge DLG         | DLG  | 188           | 66           |
| 71 | Kamuli DLG         | DLG  | 336           | 79           |
| 72 | Luuka DLG          | DLG  | 232           | 64           |
| 73 | Kaliro DLG         | DLG  | 329           | 87           |
| 74 | Jinja City Council | City | 50            | 15           |
| 75 | Bugiri DLG         | DLG  | 282           | 71           |
| 76 | Kamuli MC          | MC   | 37            | 10           |
| 77 | Njeru MC           | MC   | 20            | 9            |
|    |                    |      | <b>16,524</b> | <b>3,368</b> |

### **Appendix 13: Existence and functionality of SACCO committees**

#### **Appendix 13a: Did not constitute the Production, and Marketing sub Committee**

| SN | Entity Name       | Nature (DLG/ CITY/ MC) | No. of SACCOs that did not constituted the Production, and Marketing sub Committees | SN | Entity Name     | Nature (DLG/ CITY/ MC) | No. of SACCOs that did not constituted the Production, and Marketing sub Committees |
|----|-------------------|------------------------|-------------------------------------------------------------------------------------|----|-----------------|------------------------|-------------------------------------------------------------------------------------|
| 1  | Moroto DLG        | DLG                    | 37                                                                                  | 8  | Kotido MC       | MC                     | 19                                                                                  |
| 2  | Napak DLG         | DLG                    | 57                                                                                  | 9  | Buikwe District | DLG                    | 31                                                                                  |
| 3  | Nakapiripirit DLG | DLG                    | 10                                                                                  | 10 | Entebbe M.C     | MC                     | 4                                                                                   |
| 4  | Moroto MC         | MC                     | 4                                                                                   | 11 | Mityana DLG     | DLG                    | 75                                                                                  |
| 5  | Kaabong DLG       | DLG                    | 85                                                                                  | 12 | Nakasongola DLG | DLG                    | 68                                                                                  |
| 6  | Amudat DLG        | DLG                    | 44                                                                                  | 13 | Rakai DLG       | DLG                    | 10                                                                                  |
| 7  | Karenga DLG       | DLG                    | 37                                                                                  | 14 | Kyotera DLG     | DLG                    | 3                                                                                   |

| <b>SN</b> | <b>Entity Name</b> | <b>Nature<br/>(DLG/<br/>CITY/ MC)</b> | <b>No. of SACCOs that did<br/>not constituted the<br/>Production, and<br/>Marketing sub<br/>Committees</b> |
|-----------|--------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------|
| <b>15</b> | Gomba DLG          | DLG                                   | 49                                                                                                         |
| <b>16</b> | Arua DLG           | DLG                                   | 10                                                                                                         |
| <b>17</b> | Arua City          | CITY                                  | 2                                                                                                          |
| <b>18</b> | Maracha DLG        | DLG                                   | 10                                                                                                         |
| <b>19</b> | Zombo DLG          | DLG                                   | 1                                                                                                          |
| <b>20</b> | Manafwa DLG        | DLG                                   | 155                                                                                                        |
| <b>21</b> | Butaleja DLG       | DLG                                   | 76                                                                                                         |
| <b>22</b> | Budaka DLG         | DLG                                   | 76                                                                                                         |
| <b>23</b> | Bukwo DLG          | DLG                                   | 10                                                                                                         |
| <b>24</b> | Serere DLG         | DLG                                   | 10                                                                                                         |
| <b>25</b> | Amolatar DLG       | DLG                                   | 85                                                                                                         |
| <b>26</b> | Hoima DLG          | DLG                                   | 55                                                                                                         |
| <b>27</b> | Kibaale DLG        | DLG                                   | 57                                                                                                         |
| <b>28</b> | Kyankwanzi DLG     | DLG                                   | 119                                                                                                        |
| <b>29</b> | Buliisa DLG        | District                              | 37                                                                                                         |
| <b>30</b> | KASESE DLG         | DLG                                   | 10                                                                                                         |
| <b>31</b> | KITAGWENDA DLG     | DLG                                   | 9                                                                                                          |
| <b>32</b> | BUNDIBUGYO DLG     | DLG                                   | 8                                                                                                          |
| <b>33</b> | KYENJOJO DLG       | DLG                                   | 167                                                                                                        |
| <b>34</b> | KASESE MC          | DLG                                   | 8                                                                                                          |
| <b>35</b> | Namutumba DLG      | DLG                                   | 20                                                                                                         |
| <b>36</b> | Bugweri DLG        | DLG                                   | 31                                                                                                         |
| <b>37</b> | Luuka DLG          | DLG                                   | 64                                                                                                         |
| <b>38</b> | Bugiri DLG         | DLG                                   | 98                                                                                                         |
|           |                    |                                       | <b>1651</b>                                                                                                |

**Appendix 13b: Number of SACCOS with non- functional Production and Marketing sub Committees**

| SN | Entity Name          | Nature (DLG/ CITY/ MC) | No. of SACCOS |
|----|----------------------|------------------------|---------------|
| 1  | Moroto DLG           | DLG                    | 37            |
| 2  | Napak DLG            | DLG                    | 57            |
| 3  | Nakapiripirit DLG    | DLG                    | 10            |
| 4  | Moroto MC            | MC                     | 4             |
| 5  | Kaabong DLG          | DLG                    | 85            |
| 6  | Amudat DLG           | DLG                    | 44            |
| 7  | Abim DLG             | DLG                    | 72            |
| 8  | Karenga DLG          | DLG                    | 37            |
| 9  | Kotido MC            | MC                     | 19            |
| 10 | Ntungamo DLG         | DLG                    | 129           |
| 11 | Bushenyi DLG         | DLG                    | 56            |
| 12 | Kisoro DLG           | DLG                    | 58            |
| 13 | Sheema DLG           | DLG                    | 10            |
| 14 | Mbarara City Council | City                   | 23            |
| 15 | Rukungiri DLG        | DLG                    | 75            |
| 16 | Kiruhura DLG         | DLG                    | 10            |
| 17 | Mitooma DLG          | DLG                    | 77            |
| 18 | Rukiga DLG           | DLG                    | 30            |
| 19 | Rubirizi DLG         | DLG                    | 53            |
| 20 | Agago DLG            | DLG                    | 10            |
| 21 | Pader DLG            | DLG                    | 10            |
| 22 | Gulu DLG             | DLG                    | 10            |
| 23 | Gulu City            | City                   | 32            |
| 24 | Lira City            | City                   | 49            |
| 25 | Kitgum MC            | MC                     | 11            |
| 26 | Nakaseke DLG         | DLG                    | 15            |
| 27 | Buikwe District      | DLG                    | 31            |
| 28 | Mukono MC            | MC                     | 9             |
| 29 | Butambala DLG        | DLG                    | 25            |
| 30 | Kayunga District     | DLG                    | 71            |
| 31 | Kira MC              | MC                     | 3             |
| 32 | Entebbe M.C          | MC                     | 4             |
| 33 | Mityana DLG          | DLG                    | 75            |
| 34 | Mpigi District       | DLG                    | 56            |
| 35 | Mukono DLG           | DLG                    | 88            |
| 36 | Nakasongola DLG      | DLG                    | 68            |
| 37 | Mityana MC           | MC                     | 15            |
| 38 | Buvuma DLG           | DLG                    | 38            |

| SN | Entity Name       | Nature (DLG/ CITY/ MC) | No. of SACCOS |
|----|-------------------|------------------------|---------------|
| 39 | Rakai DLG         | DLG                    | 10            |
| 40 | Kyotera DLG       | DLG                    | 10            |
| 41 | Kassanda DLG      | DLG                    | 10            |
| 42 | Masaka DLG        | DLG                    | 18            |
| 43 | Sembabule DLG     | DLG                    | 65            |
| 44 | Kalungu DLG       | DLG                    | 37            |
| 45 | Kalangala DLG     | DLG                    | 17            |
| 46 | Mubede DLG        | DLG                    | 10            |
| 47 | Lyantonde DLG     | DLG                    | 10            |
| 48 | Gomba DLG         | DLG                    | 49            |
| 49 | Bukommansimbi DLG | DLG                    | 39            |
| 50 | Mubende MC        | MC                     | 10            |
| 51 | Arua DLG          | DLG                    | 10            |
| 52 | Arua City         | CITY                   | 10            |
| 53 | Maracha DLG       | DLG                    | 10            |
| 54 | Madi Okollo DLG   | DLG                    | 8             |
| 55 | Nebbi DLG         | DLG                    | 10            |
| 56 | Terego DLG        | DLG                    | 10            |
| 57 | Moyo DLG          | DLG                    | 10            |
| 58 | Koboko DLG        | DLG                    | 7             |
| 59 | Yumbe DLG         | DLG                    | 10            |
| 60 | Zombo DLG         | DLG                    | 10            |
| 61 | Nebbi MC          | MC                     | 9             |
| 62 | Koboko MC         | MC                     | 10            |
| 63 | Obongi DLG        | DLG                    | 28            |
| 64 | Pakwach DLG       | DLG                    | 20            |
| 65 | Mbale City        | CITY                   | 58            |
| 66 | Pallisa DLG       | DLG                    | 90            |
| 67 | Kibuku DLG        | DLG                    | 92            |
| 68 | Sironko DLG       | DLG                    | 224           |
| 69 | Bududa DLG        | DLG                    | 159           |
| 70 | Mbale DLG         | DLG                    | 10            |
| 71 | Tororo DLG        | DLG                    | 10            |
| 72 | Bulambuli DLG     | DLG                    | 122           |
| 73 | Butebo DLG        | DLG                    | 10            |
| 74 | Manafwa DLG       | DLG                    | 155           |
| 75 | Butaleja DLG      | DLG                    | 10            |
| 76 | Kween DLG         | DLG                    | 101           |

| SN  | Entity Name              | Nature (DLG/<br>CITY/ MC) | No. of SACCOs |
|-----|--------------------------|---------------------------|---------------|
| 77  | Budaka DLG               | DLG                       | 76            |
| 78  | Busia DLG                | DLG                       | 62            |
| 79  | Tororo MC                | MC                        | 8             |
| 80  | Kapchorwa MC             | MC                        | 10            |
| 81  | Bukwo DLG                | DLG                       | 10            |
| 82  | Amolatar DLG             | DLG                       | 85            |
| 83  | Kagadi DLG               | DLG                       | 151           |
| 84  | Hoima DLG                | DLG                       | 55            |
| 85  | Hoima City               | City                      | 16            |
| 86  | Kiryandongo DLG          | DLG                       | 43            |
| 87  | Kikuube DLG              | DLG                       | 29            |
| 88  | Kiboga DLG               | DLG                       | 58            |
| 89  | Masindi DLG              | DLG                       | 46            |
| 90  | Kibaale DLG              | DLG                       | 57            |
| 91  | Kyankwanzi DLG           | DLG                       | 119           |
| 92  | Kakumiro DLG             | DLG                       | 105           |
| 93  | Buliisa DLG              | DLG                       | 37            |
| 94  | Masindi Municipal        | MC                        | 11            |
| 95  | KASESE DLG               | DLG                       | 10            |
| 96  | KAMWENGE DLG             | DLG                       | 10            |
| 97  | KITAGWENDA DLG           | DLG                       | 10            |
| 98  | BUNDIBUGYO DLG           | DLG                       | 10            |
| 99  | BUNYANGA BU DLG          | DLG                       | 8             |
| 100 | KABALORE DLG             | DLG                       | 10            |
| 101 | KYENJOJO DLG             | DLG                       | 167           |
| 102 | FORT PORTAL CITY         | City                      | 25            |
| 103 | KASESE MC                | DLG                       | 2             |
| 104 | Mayuge DLG               | DLG                       | 84            |
| 105 | Kamuli DLG               | DLG                       | 80            |
| 106 | Bugweri DLG              | DLG                       | 5             |
| 107 | Luuka DLG                | DLG                       | 64            |
| 108 | Kaliro DLG               | DLG                       | 87            |
| 109 | Jinja City Council       | City                      | 26            |
| 110 | Iganga Municipal Council | MC                        | 11            |
| 111 | Bugiri DLG               | DLG                       | 98            |
| 112 | Kamuli MC                | MC                        | 10            |
| 113 | Bugiri MC                | MC                        | 4             |
|     |                          |                           | <b>4693</b>   |

**Appendix 14: Number of Entities that did not prepare and submitted quarterly reports to; MoFPED, MoLG and PDM**

| SN | Entity Name       | Nature (DLG/ CITY/ MC) |
|----|-------------------|------------------------|
| 1  | Moroto DLG        | DLG                    |
| 2  | Napak DLG         | DLG                    |
| 3  | Nakapiripirit DLG | DLG                    |
| 4  | Moroto MC         | MC                     |
| 5  | Kaabong DLG       | DLG                    |
| 6  | Amudat DLG        | DLG                    |
| 7  | Abim DLG          | DLG                    |
| 8  | Karenga DLG       | DLG                    |
| 9  | Kotido MC         | MC                     |
| 10 | Kabale DLG        | DLG                    |
| 11 | Kanungu DLG       | DLG                    |
| 12 | Ntungamo DLG      | DLG                    |
| 13 | Isingiro DLG      | DLG                    |
| 14 | Bushenyi DLG      | DLG                    |
| 15 | Kisoro DLG        | DLG                    |
| 16 | Ibanda DLG        | DLG                    |
| 17 | Mbarara DLG       | DLG                    |
| 18 | Sheema DLG        | DLG                    |
| 19 | Mbarara City      | City                   |
| 20 | Rukungiri DLG     | DLG                    |
| 21 | Kazo DLG          | DLG                    |
| 22 | Buhweju DLG       | DLG                    |
| 23 | Kiruhura DLG      | DLG                    |
| 24 | Rubanda DLG       | DLG                    |
| 25 | Rukiga DLG        | DLG                    |
| 26 | Kabale MC         | MC                     |
| 27 | Rubirizi DLG      | DLG                    |
| 28 | Agago DLG         | DLG                    |
| 29 | Pader DLG         | DLG                    |
| 30 | Lamwo DLG         | DLG                    |
| 31 | Apac DLG          | DLG                    |
| 32 | Amuru DLG         | DLG                    |
| 33 | Alebtong DLG      | DLG                    |
| 34 | Kitgum DLG        | DLG                    |
| 35 | Omoro DLG         | DLG                    |
| 36 | Gulu City         | City                   |
| 37 | Lira City         | City                   |
| 38 | Apac MC           | MC                     |
| 39 | Kitgum MC         | MC                     |
| 40 | Nakaseke DLG      | DLG                    |
| 41 | Buikwe District   | DLG                    |
| 42 | Mukono MC         | MC                     |

| SN | Entity Name     | Nature (DLG/ CITY/ MC) |
|----|-----------------|------------------------|
| 43 | Butambala DLG   | DLG                    |
| 44 | Kira MC         | MC                     |
| 45 | Entebbe M.C     | MC                     |
| 46 | Mpigi District  | DLG                    |
| 47 | Luweero DLG     | DLG                    |
| 48 | Nansana MC      | MC                     |
| 49 | Mukono DLG      | DLG                    |
| 50 | Mityana MC      | MC                     |
| 51 | Buvuma DLG      | DLG                    |
| 52 | Rakai DLG       | DLG                    |
| 53 | Kyotera DLG     | DLG                    |
| 54 | Kassanda DLG    | DLG                    |
| 55 | Masaka City     | City                   |
| 56 | Sembabule DLG   | DLG                    |
| 57 | Mubede DLG      | DLG                    |
| 58 | Gomba DLG       | DLG                    |
| 59 | Mubende MC      | MC                     |
| 60 | Adjumani DLG    | DLG                    |
| 61 | Arua DLG        | DLG                    |
| 62 | Arua City       | CITY                   |
| 63 | Maracha DLG     | DLG                    |
| 64 | Madi Okollo DLG | DLG                    |
| 65 | Nebbi DLG       | DLG                    |
| 66 | Terego DLG      | DLG                    |
| 67 | Moyo DLG        | DLG                    |
| 68 | Koboko DLG      | DLG                    |
| 69 | Yumbe DLG       | DLG                    |
| 70 | Zombo DLG       | DLG                    |
| 71 | Nebbi MC        | MC                     |
| 72 | Koboko MC       | MC                     |
| 73 | Obongi DLG      | DLG                    |
| 74 | Pakwach DLG     | DLG                    |
| 75 | Mbale City      | CITY                   |
| 76 | Pallisa DLG     | DLG                    |
| 77 | Kibuku DLG      | DLG                    |
| 78 | Sironko DLG     | DLG                    |
| 79 | Bududa DLG      | DLG                    |
| 80 | Mbale DLG       | DLG                    |
| 81 | Tororo DLG      | DLG                    |
| 82 | Bulambuli DLG   | DLG                    |
| 83 | Kapchorwa DLG   | DLG                    |
| 84 | Butebo DLG      | DLG                    |

| SN  | Entity Name       | Nature (DLG/ CITY/ MC) |
|-----|-------------------|------------------------|
| 85  | Manafwa DLG       | DLG                    |
| 86  | Butaleja DLG      | DLG                    |
| 87  | Kween DLG         | DLG                    |
| 88  | Budaka DLG        | DLG                    |
| 89  | Tororo MC         | MC                     |
| 90  | Kapchorwa MC      | MC                     |
| 91  | Bukwo DLG         | DLG                    |
| 92  | Namisindwa DLG    | DLG                    |
| 93  | kalaki DLG        | DLG                    |
| 94  | Amolatar DLG      | DLG                    |
| 95  | Kagadi DLG        | DLG                    |
| 96  | Hoima City        | City                   |
| 97  | Kikuube DLG       | DLG                    |
| 98  | Kiboga DLG        | DLG                    |
| 99  | Masindi DLG       | DLG                    |
| 100 | Kyankwanzi DLG    | DLG                    |
| 101 | Kakumiro DLG      | DLG                    |
| 102 | Buliisa DLG       | DLG                    |
| 103 | Masindi Municipal | MC                     |
| 104 | KASESE DLG        | DLG                    |
| 105 | KAMWENG DLG       | DLG                    |
| 106 | Kitagwenda DLG    | DLG                    |
| 107 | Bundibugyo DLG    | DLG                    |
| 108 | Ntoroko DLG       | DLG                    |
| 109 | Bunyangabu DLG    | DLG                    |
| 110 | Kyenjojo DLG      | DLG                    |
| 111 | Fort Portal City  | City                   |
| 112 | KASESE MC         | DLG                    |
| 113 | Jinja DLG         | DLG                    |
| 114 | Iganga DLG        | DLG                    |
| 115 | Namayingo DLG     | DLG                    |
| 116 | Buyende DLG       | DLG                    |
| 117 | Namutumba DLG     | DLG                    |
| 118 | Bugweri DLG       | DLG                    |
| 119 | Luuka DLG         | DLG                    |
| 120 | Kaliro DLG        | DLG                    |
| 121 | Iganga MC         | MC                     |
| 122 | Bugiri DLG        | DLG                    |
| 123 | Bugiri MC         | MC                     |
| 124 | Njeru MC          | MC                     |
| 125 | Lugazi MC         | MC                     |

**Appendix 15: Status of the prior year PDM audit recommendations**

| SN | Entity Name          | Nature (DLG/ CITY/ MC) | Status of the prior year PDM audit recommendations |            |                        |            |                        |            |                        |            |
|----|----------------------|------------------------|----------------------------------------------------|------------|------------------------|------------|------------------------|------------|------------------------|------------|
|    |                      |                        | Fully Implemented                                  |            | Partially implemented  |            | Not Implemented        |            | Total                  |            |
|    |                      |                        | No. of recommendations                             | Percentage | No. of recommendations | Percentage | No. of recommendations | Percentage | No. of recommendations | Percentage |
| 1  | Napak DLG            | DLG                    | 2                                                  | 18%        | 0                      | 0%         | 9                      | 82%        | 11                     | 100%       |
| 2  | Nakapiripirit DLG    | DLG                    | 0                                                  | 0.00%      | 4                      | 33.33%     | 8                      | 66.67%     | 12                     | 100%       |
| 3  | Moroto MC            | MC                     |                                                    |            |                        |            | 13                     | 100%       | 13                     | 100        |
| 4  | Kaabong DLG          | DLG                    | 0                                                  |            |                        |            | 17                     | 100%       | 17                     | 100%       |
| 5  | Amudat DLG           | DLG                    | 1                                                  | 14         | 2                      | 29         | 4                      | 57         | 7                      |            |
| 6  | Abim DLG             | DLG                    | 0                                                  | 0.00%      | 0                      | 0.00%      | 8                      | 100.00 %   | 8                      | 100.00 %   |
| 7  | Karenga DLG          | DLG                    | 1                                                  | 6          | 2                      | 13         | 13                     | 81         | 16                     | 100        |
| 8  | Kotido MC            | MC                     | 1                                                  | 8%         | 4                      | 34%        | 7                      | 58%        | 12                     | 100%       |
| 9  | Ntungamo DLG         | DLG                    | 6                                                  | 35         | 6                      | 36         | 5                      | 39         | 17                     | 100        |
| 10 | Isingiro DLG         | DLG                    | 0                                                  | 0          | 0                      | 0          | 5                      | 100        | 5                      | 0          |
| 11 | Bushenyi DLG         | DLG                    | 3                                                  | 25         | 4                      | 33         | 5                      | 42         | 12                     | 100        |
| 12 | Kisero DLG           | DLG                    | 10                                                 | 50         | 3                      | 15         | 7                      | 35         | 20                     | 100        |
| 13 | Ibanda DLG           | DLG                    | 16                                                 | 89         | 2                      | 11         |                        |            | 18                     | 100        |
| 14 | Sheema DLG           | DLG                    | 8                                                  | 62         | 2                      | 15         | 3                      | 23         | 13                     | 100        |
| 15 | Mbarara City Council | City                   | 5                                                  | 45         | 5                      | 45         | 1                      | 10         | 11                     | 100        |
| 16 | Rukungiri DLG        | DLG                    | 2                                                  | 20         | 4                      | 40         | 4                      | 40         | 10                     | 100%       |
| 17 | Buhweju DLG          | DLG                    | 5                                                  | 42         | 0                      | 0          | 7                      | 58         | 12                     | 100        |
| 18 | Mitooma DLG          | DLG                    | 5                                                  | 31         | 11                     | 69         |                        |            | 16                     |            |
| 19 | Rukiga DLG           | DLG                    | 9                                                  | 56         | 5                      | 31         | 2                      | 13         | 16                     | 100        |
| 20 | Rwampara DLG         | DLG                    | 12                                                 | 50         | 4                      | 20         | 4                      | 20         | 20                     | 100        |
| 21 | Rubirizi DLG         | DLG                    | 4                                                  | 44         | 4                      | 44         | 1                      | 12         | 9                      | 100        |
| 22 | Agago DLG            | DLG                    | 2                                                  | 13         | 2                      | 13         | 11                     | 74         | 15                     | 100        |
| 23 | Pader DLG            | DLG                    | 2                                                  | 20         | 2                      | 20         | 6                      | 60         | 10                     | 100        |
| 24 | Lamwo DLG            | DLG                    | 9                                                  | 50         | 0                      | 0          | 9                      | 50         | 18                     | 100        |
| 25 | Apac DLG             | DLG                    | 3                                                  | 27         | 8                      | 73         |                        |            | 11                     | 100        |
| 26 | Amuru DLG            | DLG                    | 5                                                  | 28         | 10                     | 56         | 3                      | 17         | 18                     | 100        |

|           |                       |      |    |      |    |      |    |      |    |      |
|-----------|-----------------------|------|----|------|----|------|----|------|----|------|
| <b>27</b> | Alebtong DLG          | DLG  | 2  | 20   | 4  | 40   | 4  | 40   | 10 | 100  |
| <b>28</b> | Kole DLG              | DLG  | 11 | 61   | 1  | 6    | 6  | 33   | 18 | 100  |
| <b>29</b> | Gulu DLG              | DLG  | 10 | 56   | 3  | 17   | 5  | 27   | 18 | 100  |
| <b>30</b> | Lira DLG              | DLG  | 10 | 56   | 1  | 0    | 7  | 44   | 18 | 100  |
| <b>31</b> | Kwania DLG            | DLG  | 9  | 55   | 6  | 33   | 3  | 17   | 18 | 100  |
| <b>32</b> | Oyam DLG              | DLG  | 2  | 20   | 2  | 20   | 6  | 60   | 10 | 100  |
| <b>33</b> | Kitgum DLG            | DLG  | 5  | 28   | 10 | 56   | 3  | 17   | 18 | 100  |
| <b>34</b> | Nwoya DLG             | DLG  | 11 | 61   | 1  | 0    | 6  | 39   | 18 | 100  |
| <b>35</b> | Omoro DLG             | DLG  | 1  | 11   | 5  | 56   | 3  | 33   | 9  | 100  |
| <b>36</b> | Gulu City             | City | 7  | 39   | 7  | 39   | 4  | 22   | 18 | 100  |
| <b>37</b> | Lira City             | City | 3  | 16   | 12 | 63   | 4  | 21   | 19 | 100  |
| <b>38</b> | Apac MC               | MC   | 5  | 42   | 7  | 58   | 0  | 0    | 12 | 100  |
| <b>39</b> | Kitgum MC             | MC   | 9  | 50   | 5  | 28   | 4  | 22   | 18 | 100  |
| <b>40</b> | Wakiso DLG            | DLG  | 2  | 25   | 4  | 50   | 2  | 25   | 8  | 100  |
| <b>41</b> | Nakaseke DLG          | DLG  | 4  | 40   | 3  | 30   | 3  | 30   | 10 | 100  |
| <b>42</b> | Buikwe District       | DLG  | 6  | 60   | 3  | 30   | 1  | 10   | 10 | 90   |
| <b>43</b> | Mukono MC             | MC   | 4  | 31   | 5  | 38   | 4  | 31   | 13 | 100  |
| <b>44</b> | Butambala DLG         | DLG  | 9  | 50   | 6  | 33   | 3  | 17   | 18 | 100  |
| <b>45</b> | Kayunga District      | DLG  | 7  | 58   | 2  | 17   | 3  | 25   | 12 | 100  |
| <b>46</b> | Kira MC               | MC   | 1  | 14   | 0  | 0    | 6  | 86   | 7  | 100  |
| <b>47</b> | Entebbe M.C           | MC   | 14 | 78   | 0  | 0    | 4  | 22   | 18 | 100  |
| <b>48</b> | Mityana DLG           | DLG  | 10 | 56   | 3  | 28   | 5  | 17   | 18 | 100  |
| <b>49</b> | Mpigi District        | DLG  | 11 | 58   | 6  | 32   | 2  | 10   | 19 | 100  |
| <b>50</b> | Luweero DLG           | DLG  | 4  | 28   | 6  | 43   | 4  | 28   | 14 | 100  |
| <b>51</b> | Nansana MC            | MC   | 2  | 7    | 2  | 7    | 24 | 86   | 28 | 100  |
| <b>52</b> | Makindye Ssabagabo MC | MC   | 2  | 29   | 4  | 57   | 1  | 14   | 7  | 100  |
| <b>53</b> | Mukono DLG            | DLG  | 2  | 11   | 6  | 33   | 10 | 56   | 18 | 100  |
| <b>54</b> | Nakasongola DLG       | DLG  | 11 | 61   | 4  | 18   | 3  | 24   | 18 | 100  |
| <b>55</b> | Mityana MC            | MC   | 1  | 10   | 3  | 30   | 6  | 60   | 10 | 100  |
| <b>56</b> | Buvuma DLG            | DLG  | 2  | 11%  | 6  | 33%  | 10 | 56%  | 18 | 100% |
| <b>57</b> | Rakai DLG             | DLG  | 4  | 27   | 6  | 40   | 5  | 33   | 15 | 100  |
| <b>58</b> | Lwengo DLG            | DLG  | 5  | 38   | 6  | 46   | 2  | 16   | 13 | 100  |
| <b>59</b> | Kyotera DLG           | DLG  | 0  | 0    | 8  | 89   | 1  | 11   | 9  | 100  |
| <b>60</b> | Kassanda DLG          | DLG  | 3  | 27%  | 5  | 45%  | 3  | 27%  | 11 | 100% |
| <b>61</b> | Masaka City           | City | 6  | 50   | 0  | 0    | 6  | 50   | 12 | 100  |
| <b>62</b> | Masaka DLG            | DLG  | 6  | 46.2 | 2  | 15.3 | 5  | 38.5 | 13 | 100  |

|           |                   |      |           |            |           |            |          |            |    |      |
|-----------|-------------------|------|-----------|------------|-----------|------------|----------|------------|----|------|
| <b>63</b> | Sembabule DLG     | DLG  | 8         | 44         | 5         | 28         | 5        | 28         | 18 | 100  |
| <b>64</b> | Kalungu DLG       | DLG  | 5         | 38         | 6         | 46         | 2        | 16         | 13 | 100  |
| <b>65</b> | Kalangala DLG     | DLG  | 8         | 53%        | 7         | 47%        | 0        | 0          | 15 | 100% |
| <b>66</b> | Mubede DLG        | DLG  | 2         | 20         | 5         | 50         | 3        | 30         | 10 | 100  |
| <b>67</b> | Lyantonde DLG     | DLG  | 3         | 27         | 7         | 64         | 1        | 9          | 11 | 100  |
| <b>68</b> | Bukommansimbi DLG | DLG  | 5         | 38         | 6         | 46         | 2        | 16         | 13 | 100  |
| <b>69</b> | Mubende MC        | MC   | 3         | 33%        | 2         | 22%        | 4        | 45%        | 9  | 100% |
| <b>70</b> | Arua City         | CITY | 4         | 33%        | 2         | 17%        | 6        | 50%        | 12 | 100% |
| <b>71</b> | Maracha DLG       | DLG  | 1         | 9.10%      | 2         | 18.20%     | 8        | 72.70%     | 11 | 100% |
| <b>72</b> | Madi Okollo DLG   | DLG  | 0         |            |           |            | 14       | 100%       | 14 |      |
| <b>73</b> | Nebbi DLG         | DLG  | 7         | 54         | 0         | 0          | 6        | 46         | 13 | 100  |
| <b>74</b> | Terego DLG        | DLG  | 4         | 33         | 5         | 42         | 3        | 25         | 12 | 100  |
| <b>75</b> | Koboko DLG        | DLG  | 0         | 0          | 0         | 0          | 10       | 100        | 10 | 0    |
| <b>76</b> | Zombo DLG         | DLG  | 5         | 56         | 1         | 11%        | 3        | 33%        | 9  | 100  |
| <b>77</b> | Nebbi MC          | MC   | 2         | 25         | 1         | 12.5       | 5        | 62.5       | 8  | 100  |
| <b>78</b> | Koboko MC         | MC   | 0         | 0          | 0         | 0          | 8        | 100        | 8  | 0    |
| <b>79</b> | Pakwach DLG       | DLG  | 3         | 34         | 2         | 22         | 4        | 44         | 9  | 100  |
| <b>80</b> | Mbale City        | CITY | 10        | 22%        | 4         | 22%        | 4        | 56%        | 18 |      |
| <b>81</b> | Pallisa DLG       | DLG  | 10        | 56         | 5         | 27         | 3        | 17         | 18 |      |
| <b>82</b> | Kibuku DLG        | DLG  | <b>10</b> | <b>56%</b> | <b>5</b>  | <b>27%</b> | <b>3</b> | <b>17%</b> | 18 | 100% |
| <b>83</b> | Sironko DLG       | DLG  | 1         | 8          | 8         | 67         | 3        | 25         | 12 | 100  |
| <b>84</b> | Bududa DLG        | DLG  | 10        | 56         | 4         | 22         | 4        | 22         | 18 | 100  |
| <b>85</b> | Mbale DLG         | DLG  | 13        | 72         | 3         | 16         | 2        | 12         | 18 | 100  |
| <b>86</b> | Tororo DLG        | DLG  | <b>8</b>  | <b>44%</b> | 6         | 33         | 4        | 22         | 18 | 100  |
| <b>87</b> | Kapchorwa DLG     | DLG  | 13        | 72         | 2         | 11         | 3        | 17         | 18 | 100  |
| <b>88</b> | Butebo DLG        | DLG  | 1         | 14         | 5         | 72         | 1        | 14         | 7  | 100  |
| <b>89</b> | Manafwa DLG       | DLG  | 1         | 9          | 0         | 0          | 10       | 91         | 11 | 100  |
| <b>90</b> | Butaleja DLG      | DLG  | 6         | 33         | 2         | 11         | 10       | 56         | 18 | 100  |
| <b>91</b> | Kween DLG         | DLG  | <b>3</b>  | <b>21</b>  | 0         | 0          | 11       | 79         | 14 | 100  |
| <b>92</b> | Budaka DLG        | DLG  | <b>4</b>  | <b>25</b>  | <b>10</b> | <b>50</b>  | <b>4</b> | <b>25</b>  | 18 | 100  |
| <b>93</b> | Busia DLG         | DLG  | <b>5</b>  | <b>38</b>  | <b>3</b>  | <b>24</b>  | <b>5</b> | <b>38</b>  | 13 | 100% |
| <b>94</b> | Tororo MC         | MC   | 2         | 18         | 7         | 64         | 2        | 18         | 11 | 100  |
| <b>95</b> | Kapchorwa MC      | MC   | 8         | 44         | 7         | 39         | 3        | 17         | 18 | 100  |
| <b>96</b> | Namisisindwa DLG  | DLG  | 6         | 55         | 4         | 38         | 1        | 9          | 11 | 100  |
| <b>97</b> | Kagadi DLG        | DLG  | 2         | 18         | 2         | 18         | 7        | 64         | 11 | 100  |
| <b>98</b> | Hoima DLG         | DLG  | 6         | 43         | 3         | 21         | 5        | 36         | 14 | 100  |

|            |                   |      |            |            |            |            |            |            |              |     |
|------------|-------------------|------|------------|------------|------------|------------|------------|------------|--------------|-----|
| <b>99</b>  | Hoima City        | City | 2          | 25         | 4          | 50         | 2          | 25         | 8            | 100 |
| <b>100</b> | Kiryandongo DLG   | DLG  | 1          | 10         | 2          | 20         | 7          | 70         | 10           | 100 |
| <b>101</b> | Kikuube DLG       | DLG  | 2          | 17         | 1          | 8          | 9          | 75         | 12           | 100 |
| <b>102</b> | Kiboga DLG        | DLG  | 3          | 23         | 3          | 23         | 7          | 54         | 13           | 100 |
| <b>103</b> | Masindi DLG       | DLG  | 2          | 18         | 3          | 27         | 6          | 55         | 11           | 100 |
| <b>104</b> | Kibaale DLG       | DLG  | 3          | 33         | 1          | 11         | 5          | 56         | 9            | 100 |
| <b>105</b> | Kyankwanzi DLG    | DLG  | 2          | 15         | 6          | 46         | 5          | 39         | 13           | 100 |
| <b>106</b> | Kakumiro DLG      | DLG  | 1          | 8          | 3          | 25         | 8          | 67         | 12           | 100 |
| <b>107</b> | Buliisa DLG       | DLG  | 3          | 25         | 5          | 42         | 4          | 33         | 12           | 100 |
| <b>108</b> | Masindi Municipal | MC   | 1          | 10         | 3          | 30         | 6          | 60         | 10           | 100 |
| <b>109</b> | KASESE DLG        | DLG  | 5          | 46         | 2          | 18         | 4          | 36         | 11           | 100 |
| <b>110</b> | KAMWENGE DLG      | DLG  | 1          | 7          | 8          | 57         | 5          | 36         | 14           | 100 |
| <b>111</b> | KITAGWENDA DLG    | DLG  | 1          | 8          | 3          | 23         | 9          | 69         | 13           | 100 |
| <b>112</b> | BUNDIBUGYO DLG    | DLG  | 11         | 65         | 4          | 23         | 2          | 12         | 17           | 100 |
| <b>113</b> | NTOROKO DLG       | DLG  | 3          | 30         | 4          | 40         | 3          | 30         | 10           | 100 |
| <b>114</b> | BUNYANGA BU DLG   | DLG  | 12         | 70         | 0          | 0          | 5          | 30         | 17           | 100 |
| <b>115</b> | KABALORE DLG      | DLG  | 4          | 30         | 1          | 8          | 8          | 62         | 13           | 100 |
| <b>116</b> | KYELEGWA DLG      | DLG  |            |            | 4          | 67         | 2          | 33         | 6            | 100 |
| <b>117</b> | FORT PORTAL CITY  | City | 3          | 24%        | 5          | 38%        | 5          | 38%        | 13           | 100 |
| <b>118</b> | Jinja DLG         | DLG  | 4          | 37%        | 7          | 63%        | 0          | 0          | 11           | 100 |
| <b>119</b> | Mayuge DLG        | DLG  | 6          | 67         | 1          | 11         | 2          | 22         | 9            | 100 |
| <b>120</b> | Kamuli DLG        | DLG  | 2          | 25         | 3          | 37.5       | 3          | 37.5       | 8            | 100 |
| <b>121</b> | Kaliro DLG        | DLG  | 1          | 1          | 3          | 27         | 7          | 72         | 11           | 100 |
| <b>122</b> | Lugazi MC         | MC   | 0          |            | 0          |            | 2          |            | 2            |     |
|            |                   |      | <b>564</b> | <b>35%</b> | <b>445</b> | <b>28%</b> | <b>605</b> | <b>37%</b> | <b>1,614</b> |     |



Audit House, Plot 2C Apollo  
kaggwa Road,  
P.O.Box 7083 Kampala.



041-7-336000,



info@oag.go.ug,



www.oag.go.ug



@OAG\_Uganda