

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON WAKISO DISTRICT LOCAL GOVERNMENT FOR THE AUDIT YEAR ENDED DECEMBER 2024

OFFICE OF THE AUDITOR GENERAL
UGANDA
DECEMBER 2024

PREAMBLE

This report presents my findings, conclusions and recommendations on the audit of Wakiso District Local Government (DLG) for the Audit year ended December 2024.

The report is based on audit observations made on all types of audits undertaken on the District during the audit year. This is intended to provide stakeholders with a clear understanding of my key findings and conclusions. I have also made recommendations to support the DLG to achieve its goals and objectives, and to promote service delivery.

This report contains 5 sections: ***Section 1*** *contains the financial audit report on the financial statements for the year ended 30th June 2024;* ***Section 2*** *contains the key findings on compliance with the specified regulatory framework;* ***Section 3*** *contains highlights on the evaluation of the District's performance;* ***Section 4*** *contains summaries of key findings from other audit engagements undertaken during the year; while* ***Section 5*** *contains appendices as well as the financial statements.*

Where only summaries of other audit engagements have been included in this report, separate detailed reports have been issued.

TABLE OF CONTENTS

LIST OF ACRONYMS iv
LIST OF TABLES vi
LIST OF APPENDICES viii
SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF WAKISO DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2024 1
Opinion 1
Basis of Opinion 1
Key Audit Matters 1
Emphasis of Matter 1
1.1 Recognition and Valuation of Assets 1
1.2 Long Outstanding YLP and UWEP Balances 2
Other Matter 2
1.3 Performance of Local Revenue 3
1.4 Splitting of Procurements 3
Other Information 4
Management's Responsibility for the Financial Statements 4
Auditor's Responsibilities for the Audit of the Financial Statements 5
Other reporting responsibilities 6
SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH THE RELEVANT REGULATORY FRAMEWORK 7
1.5 Management of the Parish Development Model (PDM) 7
SECTION 3: REPORT ON PERFORMANCE EVALUATION 15
3.1 Review of the Implementation of the Approved Budget 15
3.2 Review of service delivery from selected government interventions 19
3.2.1 Management of UPE Capitation Grants 19
3.2.2 Management of Health Centre IVs 33
3.2.3 District Water Supply and Sanitation Conditional Grant (DWSSCG) 39
3.2.4 Uganda Intergovernmental Fiscal Transfers Program (UGIFT) 42
3.2.5 Financial Audit of Greater Kampala Metropolitan Area Program (GKMA) 45
3.2.6 Audit of LRDP- Micro Projects 47
3.2.7 Performance elements in financial and compliance audit 49
SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS 56
4.1 Management of Government Pension and Gratuity Payroll 56
Key Recommendations 57
4.2 Value for Money Audit and Assessment Report on the Infrastructure and Services Implemented by Wakiso DLG in Water and Environment, Production and Marketing for FY 2019/20 57
4.3 Value for Money Audit on the implementation of UgIFT Infrastructure projects in Wakiso District Local Government 63
SECTION 5: APPENDICES 71

LIST OF ACRONYMS

ACRONYM	MEANING
BN	Billion
BOU	Bank of Uganda
COU (C/U)	Church of Uganda
DDEG	District Discretionary Equalization Grant
DEO	District Education Officer
DHO	District Health Office
DINU	Development Initiative for Northern Uganda
DLG	District Local Government
DRDIP	Development Response to Displacement Impacts Project
DUCAR	District, Urban and Community Access Roads
DWSSCG	District Water Supply and Sanitation Grant
EFT	Electronic Funds Transfer
EMIS	Education Management Information System
FS	Financial Statements
FY	Financial Year
GKMA	Greater Kampala Metropolitan Area
HCIV	Health Centre IV
HUMC	Health Unit Management Committee
IESBA	International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants
IFMS	Integrated Financial Management Systems
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIS	International Standards of Supreme Audit Institutions
LLHFs	Lower Local Health Facilities
LRDP	Luwero Rwenzori Development Program
MAAIF	Ministry of Agriculture, Animal Industries and Fisheries
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MoH	Ministry of Health
MoLG	Ministry of Local Government
MoPS	Ministry of Public Service
MoWT	Ministry of Works and Transport
NAA	National Audit Act
NDP	National Development Plan
NIN	National Identification Number
NMS	National Medical Stores
NOSP	National Oil Seeds Project
NTR	Non-Tax Revenue
NWR	Non-Wage Recurrent
PBMIS	Parish Based Management Information System
PBS	Programme Budgeting System
PDCs	Parish Development Committees
PDM	Parish Development Model
PFMA	Public Finance and Management Act
PFMR	Public Finance and Management Regulations
PHC	Primary Health Care
PNFP	Private Not for Profit
PPDA	Public Procurement and Disposal Act
PRELNOR	Project for the Restoration of Livelihoods in the Northern Region

ACRONYM	MEANING
PRF	Parish Revolving Fund
PS	Primary School
PS/ST	Permanent Secretary, Secretary to the Treasury
PWDs	Persons with Disabilities
RBF	Result Based Financing
RMG	Road Maintenance Grant
SACCO	Savings and Credit Cooperative Organization
SC	Sub County
SDG	Sustainable Development Goal
SFG	School Facilitation Grant
TC	Town Council
UAIS	Uganda Agricultural Insurance Scheme
UgIFT	Uganda Intergovernmental Fiscal Transfers
UGX	Uganda Shillings
UPE	Universal Primary Education
URF	Uganda Road Fund
UWEP	Uganda Women Entrepreneurship Programme
YLP	Youth Livelihood Programme

LIST OF TABLES

Table 1: Showing performance of local revenue....3
Table 2: Showing the prescribed allocation criteria for Special Interest Groups....10
Table 3: Showing professional certification of extension workers....11
Table 4: Showing MoES rates....20
Table 5: Showing Under Receipt of UPE Capitation Grants....20
Table 6: Showing enrolment by the Head teachers and Actual Head Count....21
Table 7: Showing Enrolment on EMIS and Actual Enrolment at School....22
Table 8: showing UPE Capitation Grants unit costs in UGX.....23
Table 9: Showing computation for time value of money for FY 2023/24(Amounts in UGX)....23
Table 10: Showing Enrolment numbers for the two previous years....24
Table 11: Population of Schools in Wakiso DLG....26
Table 12: Showing staffing levels in primary Schools....27
Table 13: Showing the Teacher: Pupil ratio....28
Table 14: Showing Classroom: Pupil ratio....29
Table 15: Showing Pit latrines: Pupil ratio....29
Table 16: Showing the Desk Pupil ratio....30
Table 17: Showing Text book Pupil ratio....30
Table 18: Showing Inspection of Projects in Primary Schools....31
Table 19: showing PLE Academic Performance....32
Table 20: Showing Variances in amounts disbursed to HCs (Amounts in UGX)....33
Table 21: Showing Absorption of funds at the HCIVs....34
Table 22: Showing release of PHC funds....35
Table 23: Showing details of Ineligible Expenditure....36
Table 24: Showing inadequate medical facilities and equipment....37
Table 25: Showing Obsolete Medical Equipment....38
Table 26: Inspections at Kajjansi HCIV....38
Table 27: Showing ongoing UGIFT Projects in the Financial Year....40
Table 28: Showing Budget Performance of the water grant (Amounts in UGX)....41
Table 29: Showing Allocations of the Water Grant....41
Table 30: Showing Inspection of water projects....42
Table 31: Showing Delayed release of UgIFT fund (Amounts in UGX)....43
Table 32: Showing UgIFT Projects on untitled land (Amounts in UGX)....44
Table 33: Showing status of implemented UGIFT Project- 2022/23....45
Table 34: showing Funding of GKMA Activities (Amounts in UGX)....46
Table 35: Showing Implementation of Activities(Amounts in UGX)....46
Table 36: Performance of the Program for the last three years....50
Table 37: Showing number of farmers who have had installations from those that expressed interest....51
Table 38: showing relationship between EOI and those who make payments....51
Table 39: Utilization of Land in Wakiso DLG....52
Table 40: Showing time taken to install farmers....52
Table 41: Inspection of Irrigation Projects....54
Table 42: showing underpayments of pension and gratuity....56
Table 43: Showing Overall performance of delivery of infrastructure....58
Table 44: Overall performance in delivery of infrastructure under production and marketing sector....60
Table 45: UgIFT projects selected in Wakiso DLG....63

Table 46: Wakiso DLG scores on the two audited projects 64
Table 47: General Findings in Education Sector 64
Table 48: General Findings in Health Sector 65
Table 49: Selected projects for audit in Wakiso DLG 68
Table 50: General findings 68

LIST OF APPENDICES

Appendix 1: Alignment of Work plans to Budgets 71
Appendix 2: Rate of Disbursement to House holds 73
Appendix 3: Compliance with Allocation Criteria for Special Interest Groups 82
Appendix 4: Implementation of unfunded activities 85
Appendix 5: Over/ Under receipt of UPE Capitation Grants in relation to actual pupil enrolment 87
Appendix 6: Allocation of Capital Grants Expenditure 92
Appendix 7: Understaffing at the HCIV 93
Appendix 8: Medical Facilities and Equipment 95
Appendix 9: Status of water sources 98
Appendix 10: UGIFT Projects 99
Appendix 11: Status of projects implemented0 2023/24 100
Appendix 12: Groups that received above maximum threshold 102

SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF WAKISO DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2024

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the financial statements of Wakiso District Local Government (DLG) for the financial year ended 30th June 2024, which comprise the Statement of Financial Position as at 30th June 2024, the Statement of Financial Performance, the Statement of Changes in Equity, and the Statement of Cash Flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of Wakiso District Local Government for the financial year ended 30th June 2024 are prepared, in all material respects, in accordance with Section 49 of the Public Finance Management Act (PFMA), Cap 171, and the Financial Reporting Guide, 2024.

Basis of Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of my report. I am independent of the District Local Government in accordance with the Constitution of the Republic of Uganda, 1995 (as amended), the National Audit Act, Cap 170, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Emphasis of Matter

Without qualifying my opinion, I draw attention to the following matters disclosed in the financial statements;

1.1 Recognition and Valuation of Assets

Disclosed in the financial statement under Note 26 (Property, Plant and Equipment) on page 34 is an amount of UGX.45.890Bn and also under Note 27 (Non-produced Assets) on page 35, an amount of UGX.19.389Bn. These amounts indicate a significant

increment in the asset account balances of UGX.33.427Bn (268%) for Property, Plant and Equipment and UGX.12.858Bn (196%) for Non-produced Assets. This resulted from a change in the Accounting policy to fully adopt the accrual basis of accounting as guided by the Accountant General in the financial year 2023/24 as a Government commitment to adopt IPSAS.

I noted that the significant increment in the asset balances was caused by new additions in the year whose values were based on management estimates as guided by Accountant General. These estimates were not guided by the Government Chief Valuer.

The Accounting Officer explained that as per the Accountant General's guidance, a team comprising of five Officers was put in place to estimate the values of the assets pending valuation by a valuer. The estimated values were based on Historical cost and estimated Useful life.

Recommendation

The Accounting Officer should engage the Accountant General and Government Chief Valuer to ensure that the District assets are re-valued in a phased approach over an agreed period for the accurate recording of the assets at more realistic values.

1.2 Long Outstanding YLP and UWEP Balances

Included in the statement of financial position on page 15 and Note 22 on page 33 is an outstanding balance of UGX.3.868Bn in respect of Youth Livelihood Programme (YLP) and Uganda Women Entrepreneurship Programme (UWEP). I noted that out of previous year's balance of UGX.3.818Bn, only UGX.0.022Bn (1%) was collected during the year under review, indicating low recovery, thus undermining the programmes' objectives.

The Accounting Officer explained that failure to recover the outstanding amounts was caused by the following;

- Most of the groups advanced the programme funds had since disintegrated and could not be traced; and most of the business enterprises had collapsed.
- Some funds were advanced to YLP groups in administrative units that have since been absorbed by the newly created votes, making it challenging to enforce collection due to the new jurisdiction protocols.

Recommendation

The Accounting Officer should liaise with Ministry of Gender, Labour and Social Development (MGLSD) to devise strategies to fully recover the amounts due from the groups.

Other Matter

In addition to the matters raised above, I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements;

1.3 Performance of Local Revenue

Paragraph 3.3(1) of the Local Government Financial and Accounting Manual (LGFAM), 2007, guides that council revenue estimates must reflect the projected collections based on the anticipated conditions.

I reviewed the financial statements for the FY 2023/24, and I observed that out of the budgeted local revenue of UGX.17.654Bn, the District collected UGX.15.944Bn (90%), resulting in an under-collection of UGX.1.709Bn. I noted that administrative fees, licenses, land fees, other tax revenues and rent were the most affected. Refer to the table below;

Table 1: Showing performance of local revenue

Revenue from non-exchange transactions	Budget 30-June-24 (UGX)	Actual collected 30-June-24 (UGX)	Variance (UGX)	%age Performance
Local Services Tax	2,418,689,086	2,449,369,818	-30,680,732	101
Land fees	451,500,000	97,554,500	353,945,500	22
Business Licenses	3,317,991,456	3,900,356,047	-582,364,591	118
Other tax revenues	433,138,000	126,745,600	306,392,400	29
Administrative fees and licenses	10,365,545,229	9,269,803,094	1,095,742,135	89
Other fines and Penalties	23,208,182	20,313,500	2,894,682	88
Miscellaneous revenue	15,500,000	17,989,372	-2,489,372	116
Sub-total	**17,025,571,953**	**15,882,131,931**	**1,143,440,022**	**93**
Revenue from exchange transactions				
Rent	628,556,000	11,159,500	617,396,500	2
Sub-total	**628,556,000**	**62,217,500**	**566,338,500**	**10**
Total Revenue	**17,654,127,953**	**15,893,291,431**	**1,760,836,522**	**90**

Source: *Draft financial statements 2023/24*

The Accounting Officer attributed the under-collection of rent to the higher anticipated rent collection from market stalls in Wakiso and Kajjansi markets. However, these stalls were not operationalised during the financial year.

Recommendation

The Accounting Officer should expedite the completion of the market renovations to enable the District to collect revenue. Meanwhile, the Accounting Officer should employ strategies to boost revenue performance.

1.4 Splitting of Procurements

Regulation 10 of the PPDA (Rules and Methods for procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires that; a PDE shall not split a procurement requirement where the supplies, works or non-consultancy services may be procured under a single contract.

I noted that the District carried out a procurement for Construction of a perimeter wall using the open bidding method at an estimated price of UGX.0.710Bn. The procurement was concluded and awarded to a contractor at UGX.0.694Bn.

I noted, however, that the District made two different contracts to the same contractor, at different amounts for the same activity of construction of the perimeter wall. The first contract was based on the procurement process worth UGX.0.694Bn, while the second contract was signed on 22nd May 2024 with the same subject matter of constructing the same perimeter wall at UGX.0.192Bn.

The Accounting Officer explained that the procurement had been split into other procurements for the 2-classroom block (UGX.150M), drainage system (UGX.200M) and perimeter fence (UGX.150 M) due to the urgent need to complete the facilities at the same School.

However, I did not find the above explanation satisfactory, to justify the action taken by the District.

Recommendation

The Accounting Officer should ensure that the PDU always fully complies, with the procurement regulations, in order to attain full value for money from all procurements undertaken by the District.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer and other supplementary information.

The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information, and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Management's Responsibility for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 43 of the Public Finance Management Act, Cap 171, the Accounting Officer is accountable to Parliament for the funds and resources of the DLG.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, Cap 171, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the District Local Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DLG's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accounting Officer.

- Conclude on the appropriateness of the Accounting Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the DLG's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the DLG to fail to deliver its mandate.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that complies with the Government of Uganda Public Financial Management laws and regulations.

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence and, communicate to the Accounting Officer all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.

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

Other reporting responsibilities

In accordance with Section 18 (1) of the National Audit Act (NAA), Cap 170, I report to you, based on my work described on the audit of Financial Statements that, except for the matters in Section 2 of this report and whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.



Edward Akol
AUDITOR GENERAL

27th December, 2024

SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH THE RELEVANT REGULATORY FRAMEWORK

I conducted a compliance audit on the Parish Development Model.

The primary objective of the audit was to obtain sufficient and appropriate audit evidence to confirm whether the District complied with the applicable laws and regulations, PDM guidelines, manuals and instructions.

My audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000)[1] on compliance auditing.

Audit criteria

The criteria for the audit was based on Acts of Parliament, regulations, and manuals/guidelines that are intended to be followed during implementation of these interventions. I therefore designed audit procedures to assess the extent of compliance.

Audit Methodology

My audit was conducted, based on the information and records provided by the DLG. In executing this audit, various approaches were exercised which included;

(i) Documents reviews;
(ii) Physical inspections
(iii) Interviewing relevant officials of the DLG; and
(iv) Analysing data provided

Audit Findings

The material findings with respect to the compliance criteria for the applicable subject matters are as follows;

2.1 Management of the Parish Development Model (PDM)

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; whose outcomes will be measurable in the FY 2024/2025 at the closure of the NDP III.

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

2.1.1 Alignment of the LGs Work Plans and Budgets to the PDM

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

[1] *ISSAI 4000* - Compliance Audit Standard

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.

I observed that only 06 out of 10 parishes availed the PDM parish identified priorities. These were Kasengejje, Namusera, Gulwe, Bukondo, Luguzi, and Kavumba parishes. The other four (4) had not prepared priorities. I further noted that the priorities submitted were not prepared using the format prescribed in Annex 1 of the guidelines for onward submission to the Sub-counties and District.

I also reviewed the budget and work plan of Wakiso DLG and noted that out of the 70 priorities received from 6 Lower Local Governments (LLGs); 52 (74%) were incorporated in the LGs' budget and work plan, while 18 (26%) were not incorporated in the entity work plan and budgets as detailed in Appendix 1.

Failure to incorporate priorities from the Parishes may hinder the achievement of the PDM objective of improving the incomes and welfare of all Ugandans at the household level.

The Accounting Officer attributed this to a lack of knowledge on how to identify parish priorities by the staff in lower local governments who support the community. The other parishes were to be supported to come up with action plans.

Recommendation

The Accounting Officer should engage the Council to allocate funds for training of PDM Parishes on how to prepare the parish priorities in the prescribed format. The Accounting Officer should further consolidate these priorities into the LGs Work plans.

2.1.2 Funding and Absorption

A review of the PDM funds release and absorption revealed the following;

a) Funding and Utilization of Administrative Costs and Parish Chief Allowances

The District received UGX.131,340,998 to coordinate implementation of PDM activities under the Financial Inclusion Pillar, for loan processing and Parish Chiefs allowances.

I noted that UGX.1,200,000 was not paid to Nakedde parish as the number of SACCOs paid was 99 instead of 100 planned SACCOs.

The Accounting Officer explained that payment processing for parish chief allowances was done by MoFPED and the entity had no control, however a follow up would be made with MoFPED for the funds that were not paid.

Recommendation

The Accounting Officer should follow up with MoFPED and ensure that the missing funds are released to the parish as required.

b) Timeliness of Disbursements of Funds

Paragraph 6 of the circular on the implementation of financial inclusion activities under the parish development model during the stabilization phase ref: EDP 86/103/02 vol.3 dated 8th January 2024 states that capitalization of PDM SACCOs will commence in quarter 3 with the transfer of UGX.50 million per SACCO and the balance of UGX.50 million transferred in Quarter 4.

I noted that;

- No funds were disbursed to any SACCO in quarter 3 yet UGX.5,000,000,000 was expected.
- UGX.5,000,000,000 was disbursed to all the 100 SACCOs in quarter 4.
- All the 100 SACCOs did not receive the final PRF instalment worth UGX.5,000,000,000 in Financial Year 2023/24 but received the funds in quarter 1 of the subsequent Financial Year 2024/2025.

Consequently, there was delayed disbursement to SACCO beneficiaries which affected the intended timely transformation of the subsistence households into the money economy.

The Accounting Officer explained that the disbursements of funds to SACCOs was done by MoFPED, for which the District had no control.

Recommendation

I informed the Accounting Officer that this matter would be brought to the attention of the relevant stakeholders.

c) Disbursement of Parish Revolving Fund (PRF) to the Households

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 subsistence households in the parish who are members of a registered PDM Enterprise Group in that parish.

I noted that since the Financial Year (FY) 2021/2022, 100 PDM SACCOs had disbursed UGX.20,878,898,800 (99%) out of the cumulative PRF since inception of the fund received of UGX.21,042,898,800 leaving UGX.164 (1%) undisbursed by end of the Financial Year 2023/2024. Details are in Appendix 2.

No other funds had been withdrawn from the SACCO accounts other than the disbursements to beneficiaries.

The under disbursement was mainly attributed to system and NIN challenges in payment of some of the beneficiaries.

The Accounting Officer attributed the cause of the undisbursed funds to the system and NIN challenges in paying some of the beneficiaries.

Recommendation

The Accounting Officer should sensitize beneficiaries to ensure that they have NINs before registration and seek support from the relevant stakeholders to address the system challenges.

d) Failure to follow the prescribed allocation criteria for Special Interest Groups

Paragraph 4.1.3 of the Users Handbook for the Parish Revolving Fund (PRF) under PDM Pillar 3 - Financial Inclusion October 2022 prescribes the allocation criteria which should be adopted in the utilization of the Parish Revolving Funds by Special Interest Groups as follows

Table 2: Showing the prescribed allocation criteria for Special Interest Groups

SN	Category	Description	Required allocation
1.	Women	• All women from the age of 18 years	30%
2.	Youth	• All persons aged between 18 to 30 years	30%
3.	Persons with Disabilities and the elderly	• Persons with a substantial functional limitation in their daily life activities caused by physical, mental or sensory impairment and environment barriers.	10%
4.	Older Persons	• Women and men, aged 60 years and above	10%
5.	Men/General Community	• Others	20%
	Total		**100%**

Source: *Users Handbook for PDM*

Of the ten (10) sampled SACCOs, two (02) of the SACCOs did not follow the allocation criteria prescribed by the guideline.

I also noted that for the remaining eight (08) PDM SACCOs;

- The allocation for women was above the prescribed requirement by 17%.
- Allocation for youth was below the requirement with an average of 7%.
- Persons with Disabilities and the elderly received below the requirement with an average of 6%.
- Allocation for older Persons was below the requirement with an average of 6%
- Men/General Community received below the requirement by an average of 7%.

Details are in the **Appendix 3.**

Failure to meet the allocation criteria for the special interest groups undermines the programme's objective.

The Accounting Officer explained that PDM- PRF was demand driven and some categories did not express interest. Also, to note, women, youth, the disabled, and the elderly have other grants they can benefit from, so they may prefer those programs to the PDM.

Recommendation

The Accounting Officer should guide the SACCO leaders and PDCs on sensitising all categories of beneficiaries on the benefits of PDM.

e) Agriculture Extension Services

Paragraph 3.1.1 of the MAAIF PDM operational guidelines on knowledge/extension services for crop, animal husbandry and fisheries provides that Government extension services are expected to support and guide farmers in making decisions on; the technological options, management of the various technologies, farming system, types of products and their demand, quality specifications, sources of inputs and sell of products, resource use and marketing, relevant and reliable knowledge and information, and feasible off-farm income generation options.

Government will employ three extension staff at the local government (sub-County) level in the areas of livestock, crops and fisheries on permanent and pensionable terms to provide advice to mixed farmers producing a range of enterprises.

I noted the following;

(i) Staffing

Out of the required 10 extension staff positions in the 3 sub counties of Wakiso, Namayumba and Bussi, only 7 (70%) had been filled leading to a shortfall of 3 (30%).

(ii) Professional certification of extension workers

Paragraph 3.1.1 of the MAAIF PDM operational guidelines provides that MAAIF will develop and institutionalize a professional certificate course to equip extension workers with practical skills, which will be a requirement to provide extension services at the Parish level.

However, I noted that all the 07-extension staff in the Lower Local Governments had not attained the professional certification to provide extension services to the PDM farmers as summarised in the table below;

Table 3: Showing professional certification of extension workers

SN	Name of LLG (Div/SC/TC)	Total number of extension staff	Number of extension staff with professional certificates	Variance
1	Namayumba Sub county	02	0	02
2	Wakiso Town Council	02	0	02
3	Bussi Sub County	03	0	03

Source: *OAG Analysis*

Inadequate staffing and lack of professional certification of extension staff limits the reach and effectiveness of extension services, affecting on-farm production.

The Accounting Officer stated that no training was undertaken by MAAIF. However, with the exception of veterinary officers who had a licencing body, no other extension workers have a professional licencing body in the Country.

Recommendation

The Ministry of Agricultural, Animal Industry and Fisheries (MAAIF) should retool the Public Extension Workers to support the efficiency, growth and mentoring of Farmers and their organizations.

In addition, MAAIF should implement of the National policy on extension Services for Crop, animal husbandry and fisheries.

f) Training of Household Beneficiaries

Paragraph 25 & 27 of PDM - A LG Guide for Supporting HH & EGs in Accessing Loans under PRF – Version: Guide 2, Jan 2023, and Paragraph 56 of the PDM a Local Government Guide for Supporting Households & Enterprise Groups in Accessing Loans under the PRF (Guide No.2), January 2023 require that;

- Prior to accessing the PRF, efforts shall be made to sensitize and prepare the borrower for the proper utilization of the PRF. The preparation process of borrowers shall include;

i. Sensitization of communities on the purpose/objectives of the PRF, eligible enterprise, loan repayment processes, etc.
ii. Enterprise specific trainings by local Subject Matter Specialists/experts. The training will focus on the identification, selection, management and expansion of the PDM enterprise including the profitability analysis.

- Training topics include group dynamics, group management, record keeping, basic life skills, conflict resolution, household planning, goal setting and visioning, as well as loan management and financial literacy skills, etc.
- For groups that engage in farming related business activities, members shall also be sensitized on agriculture insurance and advised that their loan will include a subsidized agriculture insurance product under the Uganda Agriculture Insurance Scheme.

I noted that 10 PDM SACCOs trained PRF beneficiaries on 4 out of 5 required topics. I further noted that the topic of insurance had not yet been introduced to business enterprises.

This may lead to misuse of PRF funds by households and enterprise groups, as well as deter the socio-economic transformation aspirations.

The Accounting Officer explained that the Secretariat had not yet issued guidelines on how Agricultural Insurance should be rolled out and how this would work.

Recommendation

The Accounting Officer should engage the PDM Secretariat on the delay in issuing guidelines for Agricultural Insurance. I also informed the Accounting Officer that the matter would be brought to the attention of MAAIF.

g) Existence of Registered Offices and Signboard

Section 20(1 & 2) of the Cooperative Societies Act Cap 112 provides that;

- Every registered society shall have a registered address to which notices and communications may be sent and shall send to the registrar notice of every change of address within one month of the change.
- Every registered society shall display its name and address on a signboard in a conspicuous position outside its place of business.

I noted the following;

- 9 out of the 10 sampled SACCOs did not have registered offices on their documents.
- Further, 09 out of the 10 PDM SACCOs did not have evidence of a signboard showing their names and addresses.

The Accounting Officer stated that SACCOs do not have an administration budget. All the funds given are revolving funds for disbursement to beneficiaries.

Recommendation

The Accounting Officer should engage the PDM Secretariat and MoFPED for further guidance on this matter. In addition, the Sub County officers should provide space for the SACCO operations in the short term.

2.1.3 Insurance Policy for Farming Enterprises

Paragraph 3.7 of the users' handbook for the parish revolving fund (PRF) Under PDM pillar 3 - Financial Inclusion, October 2022; requires that for farming enterprises, the borrower must obtain an agriculture insurance policy under the Uganda Agriculture Insurance Scheme (UAIS).

I noted that all the 20 PRF beneficiaries who carried out farming enterprises in the 10 PDM SACCOs did not obtain agricultural insurance policies from UAIS.

The Accounting Officer attributed this to a lack of guidance on agricultural insurance, and a letter was written to the PDM secretariat seeking direction on the same, to which no reply has been obtained.

Recommendation

I informed the Accounting Officer that the matter would be brought to the PDM Secretariat's and MoFPED's attention.

Conclusion

The evidence obtained from the compliance audit of Wakiso District Local Government on the implementation of the Parish Development model subject matter is sufficient and appropriate to provide a basis for my conclusion.

Based on the work performed described in this report, except for the findings stated above, nothing has come to my attention that causes me to believe that the implementation of the Parish Development model in Wakiso District Local Government is not in compliance, in all material respects, with the relevant criteria.



Edward Akol
AUDITOR GENERAL

27th December, 2024

SECTION 3: REPORT ON PERFORMANCE EVALUATION

In accordance with Schedule 2 of the Public Finance Management Act Cap 171 on the presentation of financial statements, and Section 18 of the NAA Cap 170, I undertook an evaluation of the District's actual performance in comparison with its planned activities and outputs for the year as well as its mandate. This section presents the findings from the evaluation of the performance.

3.1 Review of the Implementation of the Approved Budget

Paragraph 2 of Schedule 5 of the PFMA Cap 171 requires Accounting Officers to prepare an Appropriation Account showing the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by Parliament.

Out of the approved budget of UGX.122,624,570,515, the total warrants for the year amounted to UGX.119,297,636,857, as summarised in the table below;

Table 4: Showing Summary analysis of entity budget

Sn	Budget category	Total Revised Budget in UGX	Proportion of total revised budget (%)	Warrants - UGX
1	Recurrent (Wage)	64,269,415,955	52	64,269,415,950
2	Recurrent (Non-wage)	36,842,883,458	30	34,250,841,330
3	Development	21,512,271,102	18	20,777,379,577
	Total	**122,624,570,515**	**100**	**119,297,636,857**

Source: *OAG Analysis*

I audited UGX.101,487,694,269 (85%) of the total warrants as illustrated in the table below;

Table 5: Showing Proportion of total warrants audited

Sn	Details	Amount audited (UGX)	Cumulative %age of Warrants
1.	Wage expenditure (Salary and wages, PAYE)	54,667,031,636	45
2.	Pension expenditure (Pension and Gratuity)	9,602,384,314	8
3.	Focus area – Road Maintenance Grant	1,000,000,000	1
4.	Focus area – UPE Capitation Grant –	2,383,446,701	2
5.	Focus area -the Water grant	1,011,210,988	0.8
6.	Focus area- UGIFT	2,722,383,746	2
7.	Focus area- Management of HCIVs and other PHC	3,215,160,412	3
8.	PDM expenditure audited	131,340,998	0.1
9.	Road Rehabilitation under Uganda Road Fund	1,924,191,762	2
10.	School Facilitation Grant (SFG)	2,235,080,210	2
11.	Budget Outputs audited	16,368,878,850	14
13.	LRDP-DDEG & Micro projects	833,930,790	0.6
14.	Performance elements- Micro scale irrigation programme	4,516,296,838	3.7
15.	GKMA Program	876,357,024	0.7
	Total amount audited	**101,487,694,269**	**85**

Source: OAG Analysis

Based on the procedures undertaken, below are my findings.

3.1.1 Budgeted activities for which no funds were released

The District had an approved budget of UGX.122,624,570,515, out of which UGX.119,297,636,857 was warranted, resulting in a shortfall of UGX. 3,326,933,658 representing a 98% performance. The UGX.3,326,933,658 that was not warranted was meant for the following activities summarised in the table below;

Table 6: showing unfunded priorities for the year

Sn	Programme	Budget Code/ Description	Activities	Amount not warranted (UGX)
1.	Human Capital Development	320145-Response to Gender-based violence	Management of Child Protection Activities funded by UNICEF	308,340,000
2.	Human Capital Development	120007- Support Services	Underfunding of immunization activities under GAVI	217,703,816
3.	Human Capital management	000006- Planning and Budgeting services	Administrative and support services- Unconditional grants to LLGs	1,281,955,198
4.	Community Mobilization and Mindset change	000006- Planning and Budgeting services	Underfunding of micro projects under LRDP	120,906,039
5.	Development Plan Implementation	000006- Planning and Budgeting services	Sitting allowance for various council committees	122,659,308
6.	Development Plan Implementation	000006- Planning and Budgeting services	Boards, committees and council allowances	45,157,093
7.	Development Plan Implementation	000006- Planning and Budgeting services	Allowances for operational activities across various departments	693,298,576
8.	Development Plan Implementation	000006- Planning and Budgeting services	Finance related costs	116,396,111
9.	Development Plan Implementation	000006- Planning and Budgeting services	Fuel and maintenance of fleet across departments	247,947,027

Source: *OAG Analysis*

Failure to fund budgeted activities negatively affected their implementation and achievement of the expected services.

The Accounting Officer explained that the unfunded priorities mostly affected activities planned for under local revenue and transfers to Lower Local Governments.

Recommendation

The Accounting Officer should come up with strategies to boost local revenue performance. In addition, the unimplemented activities should be rolled over to the next budget cycle and ensure that they are implemented on first call.

3.1.2 Utilisation of warrants and implementation of planned activities

a) Utilisation of warrants

Out of the UGX.119,297,636,857 that was warranted, the District spent UGX.113,856,427,069 (95%), leaving a balance of UGX.5,444,264,726 (5%) unutilized as summarised in the table below.

Table 7: Showing utilization of warrants in UGX

Sn	Program Name	Warrant (UGX)	Payments (UGX)	Un-utilized (UGX)
1	Agro-Industrialization	8,592,461,639	5,762,955,550	2,829,506,089
3	Manufacturing	44,858,789	44,858,000	789
4	Tourism Development	336,777	336,694	83
5	Natural Resources, Environment, Climate change, Land and water	2,016,614,036	2,068,141,505	51,527,469
6	Private Sector Development	30,999,000	30,998,650	350
7	Integrated Transport Infrastructure and services	3,213,348,615	3,213,335,812	12,803
8	Sustainable Urbanization and Housing	188,475,159	188,443,962	31,197
9	Human Capital Development	63,113,366,208	62,507,083,318	506,282,890
10	Public Sector Transformation	15,232,291,115	13,365,002,107	1,867,289,008
11	Community Mobilization and Mindset Change	757,983,413	757,599,422	383,991
10	Governance and Security	24,458,529,909	24,343,479,352	115,050,557
11	Development Plan Implementation	1,648,372,197	1,574,192,697	74,179,500
	Grand Total	**119,297,636,857**	**113,856,427,069**	**5,444,264,726**

Source: *OAG Analysis*

As a result, the following key activities were either partially or not implemented at all. Details are in the table;

Table 8: Showing Utilisation of warrants

No.	Program	Warrants not Utilized (UGX)	Activities affected by the under utilization	Management response
1	Agro-Industrialization	2,829,506,089	Supply and Delivery of Micro scale Irrigation Equipment to farmers	The slow uptake of the irrigation systems due to co-funding affected that utilisation of the funds.
2	Natural Resources, Environment, Climate change, land and water	51,527,469	Fuel costs under water department	
3	Human Capital Development	506,282,890	Wages and salaries under Capitation	Recruitment of new staff was done but the recruitment process was

No.	Program	Warrants not Utilized (UGX)	Activities affected by the under utilization	Management response
			(secondary)	concluded at the end of the financial year and therefore we were unable to access them on the payroll before the closure of the financial year
4	Public Sector Transformation	1,867,289,008	Salary for active staff and pension and gratuity payments	A supplementary budget was provided without consulting the District thus causing the variance
5	Governance and security	115,050,557	Wages and salaries under the Administration Department	Recruitment of new staff was done but the recruitment process was concluded at the end of the financial year and therefore we were unable to access them on the payroll before the closure of the financial year
6	Development Plan Implementation	74,179,500	Salary for active staff	
	Total	**5,443,835,513**		

Source: *Budget Analysis Report from IFMS*

Failure to utilise all the warranted funds affected the implementation of the planned activities, thereby denying the community the intended services.

Recommendation

The Accounting Officer should ensure that the recruitment process is initiated early enough to allow sufficient time for the funds to be absorbed. in addition, the Accounting Officer should put more effort into sensitizing farmers on the benefits of the Micro scale irrigation program to boost uptake.

I further informed the Accounting Officer that the matter of excess release of funds without supplementary request would be brought to the attention of MoFPED.

3.1.3 Implementation of funded activities

I assessed the extent of implementation of activities for which funds were availed and utilised. A total of 11 outputs with 11 activities worth UGX.14,091,889,554 were assessed and the following was observed;

- 6 outputs with 6 activities and expenditures of UGX.5,034,257,554 were fully implemented.
- 4 outputs with 4 activities worth UGX.9,057,632,000 were partially implemented.

- 1 output with 1 activity worth UGX.50,000,000 was not implemented at all.

Examples of the partially or non-implemented activities are summarised in the table below, and details are in **Appendix 4**.

Table 9: Showing partially/unimplemented activities

Sn	Activity	Implementation status	Management Response
1	Supply and installation of irrigation equipment to farmers who were successful	Partially Implemented	The projects that were contracted out were fully installed, though the uptake of the project is still low due to Co-funding issues
2	Support to projects through Micro Projects under OPM	Partially Implemented	These projects have been fully implemented. The district's role is primarily remittance to groups communicated by the OPM Funds received were sent to respective beneficiaries.
3	Upgrade of Wakiso HCIV to a District Hospital	Partially Implemented	The District is obtaining a land title for submission to the Ministry of Health, and thereafter, the project shall be implemented.
4	Completion of the Phase 2 of Buloba Kitawuluzi HCIII	Partially Implemented	The works are still ongoing and shall be completed as per the contract
5	Fully established industrial parks established	Not Implemented	This is still on and shall be completed as planned.
6	Completion of the Phase 2 of Mutuba 1 Nangabo HCIII	Partially Implemented	This project has been partially implemented and the contract period is still on

Source: *Performance report 4th quarter- 2023/24*

Partial or non-implementation of planned activities denied the expected services to the beneficiary communities.

Recommendation

The Accounting Officer should develop strategies to eliminate bottlenecks that affect the timely implementation of activities.

3.2 Review of service delivery from selected government interventions

In an effort to assess service delivery, I selected audit focus areas which constituted significant budget funding of the District and below are my key findings and recommendations;

3.2.1 Management of UPE Capitation Grants

In 1996, Uganda introduced Universal Primary Education (UPE) with the primary goal of providing free primary education to all the children in the country. As such, government sends a capitation grants to the beneficiary Schools to purchase scholastic materials handle

emergency expenditures, facilitate co-curricular activities, administration and School management.

I have conducted audit procedures to determine whether the grants are utilized in accordance with the existent laws, regulations and guidelines. Below are my findings.

3.2.1.1 Planning and budgeting

a) Under receipt of UPE Capitation Grants in relation to actual pupil enrolment

Paragraph 5.1.1 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector, 2021 states that allocation of capitation budget for Schools depends on the verified enrolment figures.

Furthermore, Guideline D of the Education, Planning, Budgeting and Implementation Guidelines for Local Governments for Local Governments for FY2023/24 provides the rates per learner and the fixed amount per beneficiary School as summarised below.

Table 4: Showing MoES rates

SN	Category	Standard Amount (UGX)
1.	Per School	1,350,000
2.	Per learner	20,000

Source: *Budgeting and Implementation Guidelines for Local Governments for Local Governments for FY2023/24*

Based on the Planning EMIS enrolment of 88,163 pupils in all the 168 funded primary Schools, my re-computations revealed that the expected UPE Capitation grants were UGX.1,991,518,000 out of which only UGX.1,833,721,833 was received leading to an under receipt of UGX.158,786,600. A summary is in the table below and details are in **Appendix 5.**

Table 5: Showing Under Receipt of UPE Capitation Grants

Sn	Category	Standard Amount (UGX)	Total Pupil Enrolment /School Number	Total Expected Amount (UGX)	Total Amount Received – IFMS (UGX)	Under /over Receipt (UGX)
		A	**B**	**C=(A*B)**		
1.	Per School	1,350,000	168	228,150,000	226,800,000	-
2.	Per learner	20,000	88,163	1,763,368,000	1,605,571,833	158,786,600
	Total	**1,370,000**	**88,332**	**1,991,518,000**	**1,832,371,833**	**158,786,600**

Source: *OAG Analysis*

Underfunding affected the implementation of planned School activities.

The Accounting Officer attributed this to delays by the Ministry of Education and Sports to validate the number of pupils in Schools before the budget process.

Recommendation

The Accounting Officer should ensure timely submission of the updated enrolment number of pupils to the MoES before budgeting for Schools.

3.2.1.2 Review of Enrolment of Pupils

Paragraph 5.1.1 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector 2021 states that the District/ Municipal Education Office is required to verify and confirm the list of Schools and tertiary institutions, their enrolment and budget allocation in the Programme Budgeting System (PBS), and notify the MoES in writing, if a School or its enrolment have been listed incorrectly or missed.

a) Enrolment by the Head teachers and Actual Head Count

A review of the enrolment numbers as per actual Head count report dated 25th September 2024 and School records in the 10 Schools revealed that there was a variance of 301. Details are in the table below;

Table 6: Showing enrolment by the Head teachers and Actual Head Count

SN	Supplier Number	Primary School	Enrolment by Head teacher	Head count Actual Enrolment	Variance	Quantified Budget effect @20000 per learner (UGX)
1	525335	Kyebando Umea PS	2010	2010	-	-
2	525753	Bukondo Chance	343	343	-	-
3	525775	Entebbe Umea	732	660	72	1,400,000
4	526028	Sentema Quran	592	463	129	2,580,000
5	525796	Katuuso RPC	157	152	5	100,000
6	525764	Bussi Modern	247	230	17	340,000
7	530328	Bussi Parents	465	446	19	380,000
8	530459	St Maria Gorreti Kazinga	426	260	166	3,320,000
9	32791	Budo Junior School	1,669	1,766	(97)	(1,940,000)
10	530461	St Joseph Katadde Primary School	588	598	(10)	(200,000)
					301	**5,980,000**

Source: *OAG Analysis*

This could lead to the excessive payment of capitation grants, thus causing financial loss to the government.

The Accounting Officer explained that there was a variance in actual enrolments over time. Still, the District organized a headcount in the subsequent period, which was submitted to MoES to harmonize the number of pupils in the District.

Recommendation

The Accounting Officer should regularly review and adjust enrolment figures on EMIS to tally with termly enrolment submissions from the Head Teachers in the various Schools. Meanwhile, the Accounting Officer should ensure that the District Inspector of Schools and the Internal Audit Department regularly verify School enrolments.

b) Enrolments on EMIS and Actual Enrolment at the School

A review of the enrolment numbers on EMIS and the actual enrolment at the time of audit as per School records revealed that 369 pupils were not on EMIS and 296 pupils were inflated on EMIS. Details are in the table below;

Table 7: Showing Enrolment on EMIS and Actual Enrolment at School

S/n	Supplier No.	Primary School	EMIS Enrolment as at 05/05/2024	Enrolment by head teacher as at end of Jul 2024	Variance - (Numbers)	
					Pupils not on EMIS	Inflated Number on EMIS
1	525335	Kyebando Umea PS	2010	2010	-	
2	525753	Bukondo Chance	273	343	70	
3	525775	Entebbe Umea	802	732	-	70
4	526028	Sentema Quran	434	592	158	
5	525796	Katuuso RPC	121	157	36	
6	525764	Bussi Modern	274	247	-	27
7	530328	Bussi Parents	582	465	-	117
8	530459	St Maria Gorreti Kazinga	404	426	22	
9	525793	Kasanje C/U PS	301	219		82
10	530461	St Joseph Katadde Primary School	548	631	83	
		Total	**5,749**	**5,822**	**369**	**296**

Source: *OAG Analysis*

There is a risk that;

- pupil numbers are inflated, thus leading to excessive payment of capitation grants, thus causing financial loss to the government.
- Pupils not on EMIS are not funded by government thus negatively affecting the operations of the respective Schools they belong.

The Accounting Officer explained that the Head Teachers were responsible for the enrolment of their students on the EMIS Portal. Any variances may be due to a lack of training on using the system.

Recommendation

The Accounting Officer through the Internal Audit department should train Head Teachers and all other system operators on using the EMIS to ensure the correct data is captured into the system.

3.2.1.3 Inadequate allocation of UPE Capitation grants to LGs/Schools due to high economic costs/rates (reduced purchasing power)

Paragraph 2.1(a-b) of the UPE Capitation grants planning and implementation guidelines for districts and urban councils 2007 states that MoFPED shall communicate the District budget ceiling and District/Municipality to prepare UPE annual work plans/Budgets showing the amount to be sent to each School within the budget ceiling. The guidelines require that a School should be given a fixed grant of UGX.1,350,000 per year and a variable grant of UGX.10,000 per pupil per year; which was later increased to UGX.17,000 per pupil as per the 2021 guidelines.

Planning and budgeting for UPE Capitation grants in Schools depends on approved fixed unit costs per School and per learner dictated to primary Schools by MoES. The table below shows the approved unit rates from FYs 2019-2020 to 2023-2024;

Table 8: showing UPE Capitation Grants unit costs in UGX.

Sn	Particulars	2019/20	2020/21	2021 /22	2022/23	2023/24
1	Fixed grant per School	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
2	Variable grant per learner	12,000	17,000	17,000	17,000	20,000

Source: Guidelines for District and Urban Councils

According to BOU statistics, Uganda's inflation rate has been increasing from 2.87% in 2019 to 6.20% in 2023. Computation of the time- value of money for 2023/2024 financial year in regard to the grants rates per child revealed that the adequate fixed grant per School for FY 2023/2024 was UGX.1,433,700 instead of UGX.1,350,000 and the variable grant per learner was UGX.21,240 instead of UGX.20,000 as shown below;

Table 9: Showing computation for time value of money for FY 2023/24(Amounts in UGX)

Sn	Particulars	Present value (2023/2024) (A)	Annual Interest rate (2023/2024)	Future value for 1 year ((FV) = PV × (1 + (i) ^t)) Where FV-Future value, PV-Present value, i-Interest rate & t-time (B)	Variance (A-B)
1	UPE Capitation Fixed grant per School	1,350,000	6.2%	=1,350,000*(1+(6.2%)^(1)) =1,433,700	83,700
2	UPE Capitation Variable grant per learner	20,000	6.2%	=20,000*(1+(6.2%)^(1))= 21,240	1,240

Source: OAG Analysis

With a fixed unit cost budgeting approach, UPE Schools struggle to maintain the same level of support services with the eroding purchasing power, thus affecting the quality of education. Inflation erodes the value of capitation grant releases to primary Schools, which affects their ability to manage operational costs; such as: compound maintenance, procurement of scholastic materials; such as: manila papers, markers, chalk, among others; as well as payment of utilities; such as water and electricity, among others.

The Accounting Officer explained that this was beyond their control. However, various submissions had been made over the matter to several organizations and agencies, but nothing had been done.

Recommendation

Government, through the MoES, MoFPED and Parliament, should revisit the UPE Capitation Grant Policy to improve UPE capitation rates, which, when improved, the MoFPED should provide for annual increments to cater for the effects of annual inflation.

3.2.1.4 Usage of historical enrolment data to Budget for UPE capitation grants

Paragraph 5.1.1 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector, 2021 states that allocation of capitation budget for Schools depends on the verified enrolment figures

A comparison between the Education Management Information System (EMIS) enrolment figures at the MoES and the District data; and document review and interviews with DEO's revealed that the enrolment numbers for the previous year were used for budgeting for the current year. This is evidenced in a sample of nine (9) Schools. Details are in the table below.

Table 10: Showing Enrolment numbers for the two previous years

UPE School	EMIS No.	Enrolment (Numbers)		Variance (A-B)
		FY 2022/23 (A)	FY 2023/24 (B)	
Kyebando UMEA Primary School	7766	2010	2010	-
Bukondo Chance Primary School	538044	343	343	-
Gayaza COU Primary School	8227	1095	1095	-
Jombe Primary School	538067	163	163	-
Kikusa C/U Primary School	7490	680	680	-
Kitala C/U Primary School	7560	628	628	-
Namagera C/U Primary School	7489	176	176	-
Nsangi Mixed Primary School	7683	853	853	-
Sentigi Primary School	538043	392	392	-
Total		**6,340**	**6,340**	-

Source: *OAG Analysis*

This results in to inappropriate budgeting for capitation grants and affects the quality of education services offered.

The Accounting Officer attributed this to delays by the Ministry of Education and Sports to validate the number of pupils in Schools prior to the budget process. The previous budgets were based on enrolment for 2019; however, in the current FY 2024/2025, the Ministry carried out a head count before the release of funds to Schools.

Recommendation

The Accounting Officer, together with the Ministry of Education, should use real-time data such as the physical head count of pupils at the beginning of each term to avoid inappropriate funding to Schools.

3.2.1.5 Allocation of Capitation Grant expenditure

Guideline 3.2 of the Planning and implementation Guidelines for District and urban Councils, 2001 states that Schools will prioritize the utilization of the Grant as follows;

a) Scholastic materials will be at least 35%
b) Co-curricular activities will be at least 20%
c) School management will be at least 15%

d) Administration will not exceed 10% of the total UPE capitation grant releases.

Table 17: Showing Allocation of Grant Capital Expenditure

Sn	Activities	Allocation %ge
1	Scholastic materials	At least 35
2	Co-curricular activities	At least 20
3	School management	At least 15
4	Administration	Not exceed 10

Source: *Guidelines for Districts and Urban Councils*

A review of the expenditure of UPE Capitation grants revealed that UGX.27,089,000 was not spent according to priority percentages in 4 of the 10 sampled Schools. A summary is in the table below, and details are in **Appendix 6.**

Table 18: Showing Percentage allocations of Grants Expenditure **Amounts in UGX)**

Sn	School Name	Spending Categories	Actual Expenditure	% Allocation	Remarks
1	Kasanje C/U Primary School	Instructional materials	1,603,000	23	Below standard
2	Sokolo Primary School	Co-curricular activities	800,000	13	Below standard
3	Katuuso RPC Community School	Others	570,000	17	Below standard
4	Kyebando Umea Primary School	Co-curricular activities	9,656,000	19	Below standard
		Administration	6,224,000	12	Above standard
		Others	8,236,000	16	Below standard
	Total		**27,089,000**		

Source: *OAG Analysis*

Irregular allocation of funds denies the intended service delivery and may encourage the allocation of funds to ineligible activities/items.

The Accounting Officer attributed this to the need for funding for an activity in the School at a certain time yet there are funds for a category that may not have been planned for in that particular term.

Recommendation

The Accounting Officer should organise trainings to sensitize head teachers on the basic principles of UPE grant management . In addition, the Inspector of Schools should improve the monitoring and mentorship of the head teachers so as to avoid a re-occurrence of the same.

3.2.1.6 Failure to prepare Annual Financial Statements

Guideline 2.3.1 of the Budgeting and Implementation Guidelines for Primary and Secondary Schools, 2019 states that each School is required to prepare an annual budget and financial statement capturing funds from all sources to the School and expenditures incurred from those sources. The School budget should outline all planned activities and ensure that expected revenues match planned expenditures for the new financial year.

I noted that all the ten (10) sampled primary Schools did not prepare annual financial statements in the academic year under audit. Details are in the table below;

Table 19: Showing Capitation amounts per School

Sn	Primary School	Cost Centre ID	Capitation received - UGX	Remarks
1	Kyebando Umea PS	244538	51,648,000	FS not prepared
2	Bukondo Chance	244463	6,427,800	FS not prepared
3	Entebbe Umea	244441	16,267,200	FS not prepared
4	Sentema Quran	244423	9,422,400	FS not prepared
5	Katuuso RPC	244380	3,600,600	FS not prepared
6	Bussi Modern	244403	6,446,400	FS not prepared
7	Bussi Parents	244405	12,175,200	FS not prepared
8	St Maria Gorreti Kazinga		8,864,400	FS not prepared
9	St Joseph Katadde Primary School	244486	11,542,800	FS not prepared
10	Kasanje C/U Primary School	244434	6,948,600	FS not prepared
			133,343,400	

Source: *OAG Analysis*

Absence of financial Statements negatively affects oversight on the expenditure, income, assets and liabilities of the School thus creating opportunities for misappropriations.

The Accounting Officer attributed this to lack of knowledge and training in the School administration on how to prepare financial statements.

Recommendation

The Accounting officer should ensure that the Head Teachers are trained on the preparation of financial statements by using the Sub Accountants at the Sub-Counties who should guide the Schools.

3.2.1.7 Monitoring and Evaluation

Paragraph 5.2 1 (a) of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector 2021 requires LGs to carry out monitoring and support supervision including, follow up to ensure that Schools have been inspected; inspection reports are accurate; and recommendations are being implemented

I noted that monitoring and evaluation was not done in the ten (10) sampled primary Schools.

This could be attributed to the volume of inspection work that the department handles. I noted that the Education Department had six (6) out of the required ten (10) inspectors to inspect 2,202 Schools. This means that each inspector has to conduct about 367 annual inspections at a rate of 123 per term. Details are shown below.

Table 11: Population of Schools in Wakiso DLG

SN		Government	Private	Total
1	Number of primary Schools	168	1,536	1,704
2	Number of secondary Schools	15	434	449
3	Number of tertiary Schools	02	47	49
		185	**2,017**	**2,202**

Source: *OAG Analysis*

Failure to undertake the required School inspection may affect standard of service delivery in the Schools. A number of anomalies may also go on in the Schools without being detected.

The Accounting Officer attributed these inadequacies to the volume of work undertaken by the department.

Recommendation

The Accounting Officer should contact the MoES and MoPS to allow recruitment of School Inspectors to support the District Inspectorate Department.

3.2.1.8 Staffing levels in the primary Schools

Paragraph 4.1 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector 2021 states that the Education Department must prepare a recruitment plan and submit it to the Human Resource Management (HRM) Department for the vacant positions of teachers and District/Municipal Education Offices.

Document reviews, interviews, and on-site inspections revealed that the District education department was understaffed.

In a sample of 10 Schools, I noted that the District had only 117 (82%) in these Schools out of 142 required in the approved structure. With exception of two Schools, St Maria Gorreti – Kazinga and Kasanje C/U Primary Schools, the rest had low number of teachers leading to unfavourable teacher/Pupil ratios. Details are as shown in the table below;

Table 12: Showing staffing levels in primary Schools

S/N	Primary School	Enrolment	Expected No. of Teachers	Actual No of Teachers	Variance
1	Kyebando Umea Primary School	2010	38	26	12
2	Bukondo Chance Primary School	343	7	4	3
3	Entebbe Umea Primary School	732	14	14	0
4	Sentema Quran Primary School	560	11	7	4
5	Katuuso RPC Community School	157	7	5	2
6	Bussi Modern Primary School	247	5	4	1
7	Bussi Parents Primary School	465	9	6	3
8	Budo Junior School	1669	32	35	(3)
9	St Joseph Katadde Primary School	631	12	9	4
10	Kasanje C/U Primary School	219	7	7	0
		7,033	**142**	**117**	**25**

Source: OAG Analysis

Inadequate staffing affects the supervision and delivery of education services to pupils.

The Accounting Officer attributed this to an inadequate wage bill due to the failure of the Ministry of Public Service to clear planned recruitments. However, the Accounting Officer further stated that MoPS in the Financial Year.2024/25 cleared some positions and the recruitment process was underway.

Recommendation

The Accounting Officer should expedite the recruitment process to fill the gap to improve education service delivery and avoid unnecessary sweep backs of warranted funds.

3.2.1.9 UPE Minimum Service Delivery Standards

Paragraph 5.1.2 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector 2021 requires Local Governments to implement activities and deliver education services in line with the Basic Requirements and Minimum Standards i.e teacher to pupil's ratio, classroom to teacher's ratio, text books to pupil's ratio, pit latrine to pupil's ratio and desks to pupil's ratio.

a) Teacher Pupil ratio

An inspection of ten (10) sampled Schools revealed that 8 schools had ratios above the recommended ratio of 1 teacher to 53 pupils. Details are in the table below;

Table 13: Showing the Teacher: Pupil ratio

Sn	Primary School	Enrolment	No. of Teachers	Teacher: Pupil Ratio
1	Kyebando Umea	2010	26	1:100
2	Bukondo Chance	343	04	1:86
3	Entebbe Umea	732	14	1:115
4	Sentema Quran	560	07	1:80
5	Budo Junior School	1669	35	1:65
6	Bussi Modern	247	04	1:62
7	Bussi Parents	465	06	1:78
8	St Joseph Katadde Primary School	631	9	1:70
	Average ratio	**6,657**	**105**	**1:70**

Source: *OAG Analysis*

The unfavourable teacher-to-pupil ratios in Schools were attributed to a lack of rationalization in the deployment of teachers by the District, thereby neglecting the critical necessity of distributing teachers where their presence is most vital. In larger classes, it becomes challenging for teachers to give personalized attention to each pupil, which hinders the effectiveness of the learning and assessment process.

The Accounting Officer explained that MoPS was engaged and had recently permitted them to recruit additional teachers as requested.

Recommendation

The Accounting Officer should expedite the recruitment process to fill the gap to improve education service delivery. In addition, the Accounting Officer should lobby for additional wage from MoPS to recruit more teachers.

b) Classroom Pupil ratio

An inspection of 10 sampled Schools revealed that 6 schools had ratios above the recommended ratio of 1 classroom for every 53 learners.

Table 14: Showing Classroom: Pupil ratio

Sn	Primary School	No. of Classrooms	Enrolment	Classrooms: Pupil Ratio
1	Kyebando Umea PS	19	2010	1:106
2	Entebbe Umea	11	732	1:67
3	Sentema Quran	07	560	1:80
4	Bussi Parents	07	465	1:66
5	St Maria Gorreti Kazinga	07	426	1:61
6	St Joseph Katadde Primary School	08	631	1:70
	Average ratio	**59**	**4,824**	**1:75**

Source: *OAG Analysis*

The high ratio of pupils to classrooms leads to teachers being unable to navigate the classroom during instruction effectively and learners facing difficulties in maintaining proper seating and writing positions. In addition, because the classes cannot accommodate the high number of learners, some pupils have had to sit outside the classrooms.

The Accounting Officer explained that the District was constructing more classrooms in the Schools mentioned to improve the ratios.

Recommendation

The Accounting officer should prioritise Schools with the most unfavourable ratios when making selections for the construction of classrooms in Schools.

c) Pit latrines Pupil ratio

An inspection of 10 sampled Schools revealed that 4 schools had ratios above the recommended ratio of 1 Pit Latrine for every 50 learners; while the average pit latrine to pupil ration for girls was 1:42 which slightly below the recommended ratio of 1 pit latrine for every 40 learners as shown in the table below;

Table 15: Showing Pit latrines: Pupil ratio

Sn	Primary School	No. of Pit Latrines	Enrolment	Boys	Pit Latrines : Pupil Ratio (boys)	Girls	Pit Latrines : Pupil Ratio (Girls)
1	Kyebando Umea	22	2010	05	1:200	17	1:60
2	Bussi Parents	5	465	00	1:230	05	1:50
3	Sentema Quran	06	560	03	1:104	03	1:100
4	St Joseph Katadde Primary School	09	631	04	1:80	05	1:62
	Average ratio	**42**	**3,666**	**12**	**1:154**	**30**	**1:68**

Source: *OAG Analysis*

This affects hygiene in the School and can cause diseases.

The Accounting Officer explained that the District was currently constructing additional pit latrines in Schools to meet the required standards.

Recommendation

The Accounting Officer should ensure that priority is given to the boys category for the ongoing pit latrine projects in the District.

d) Desk Pupil ratio

An inspection of 10 sampled Schools revealed that 4 schools had ratios above the recommended ratio of 1 Desk for every 3 learners.

Table 16: Showing the Desk Pupil ratio

Sn	Primary School	No. of Desks	Enrolment	Desk : Pupil Ratio
1	Kyebando Umea PS	402	2010	1:5
2	Entebbe Umea	147	732	1:5
3	Sentema Quran	112	560	1:5
4	Bussi Modern	50	247	1:5

Source: *OAG Analysis*

Physical discomfort and cramped seating arrangements make it difficult for pupils to concentrate on their studies. Pupils may become distracted by their discomfort, resulting in decreased attention spans and lower academic performance. Similarly, overcrowded classrooms are challenging for teachers to manage the classes effectively.

The Accounting Officer explained that wherever a classroom block is constructed, the District also supplies 40 desks. Some of the Schools mentioned were to be supplied in the subsequent period.

Recommendation

The Accounting Officer should ensure that supply of desks is based on numbers registered in classrooms.

e) Text book Pupil ratio

An inspection of 10 sampled Schools revealed that 5 schools had ratios above the recommended ratio of 1 Text book for every 3 learners.

Table 17: Showing Text book Pupil ratio

Sn	Primary School	No. of Text Book	Enrolment	Text Book : Pupil Ratio
1	Kyebando Umea PS	335	2010	1:6
2	Entebbe Umea	00	732	NA
3	Sentema Quran	56	560	1:10
4	Bussi Modern	36	247	1:7
5	Bussi Parents	93	465	1:5

Source: *OAG Analysis*

Inadequate text books deny majority of the pupil's timely access to reading materials and makes it difficult for pupils to concentrate on their studies resulting in decreased attention spans and lower academic performance.

The Accounting Officer stated that text books were supplied directly by the Ministry of Education and Sports.

Recommendation

The Accounting Officer should engage MoES to fund and supply more text books to the Schools.

3.2.1.10 Physical inspection of UPE School structures

During physical inspection of the School structures on 3rd October, 2024, I observed the following;

- Some of the Schools had pit latrines that were dilapidated/ filled up given the number of pupils that were using the latrines.
- Some Schools did not have classrooms.

Table 18: Showing Inspection of Projects in Primary Schools

Sn	School	Inspection Photos	Audit Comments
1.	Bussi Parents P/S		Status of the old 05 stances latrine being used by the 465 Pupils at the School
2.	Bussi Modern PS		One of the class accommodated under the tree.

The Accounting Officer explained that the resources to fund construction and maintenance of Schools was inadequate. The District had written several letters on the matter but this had not yet been addressed.

Recommendation

The Accounting Officer should engage MoES and MoFPED to introduce a maintenance budget to maintain both new and existing structures in Schools so that they are used longer.

3.2.1.11 UPE/PLE Academic Performance

Section 15 (1) of the Education (Pre-primary, Primary and Post-primary) Act, 2008 states that the Head teacher shall be personally answerable to the Management Committee for the academic, financial, ethical, moral, social, domestic organization and conduct of the School.

A review of the overall PLE academic performance in 10 sampled Schools revealed the following;

- The performance of the pupils was still poor mainly in Bukondo Chance P/S and Katuuso RPC Community School in Namayumba; and St. Joseph Katadde in Kasangati that had pass rates of below 30% in two consecutive years being analysed.
- There was a general decline in performance of pupils from academic year 2022 to 2023.
-

Table 19: showing PLE Academic Performance

S/N	Primary School	Academic year(s)	Total No. of pupils that sat for PLE	Division One	Division Two	Division Three and Four	No. that failed (DIV U and X)	Absent	% Total Pass rate
1	Bukondo Chance PS	2023	24	00	02	17	05	02	08
		2022	37	01	22	14	00	00	62
2	Entebbe Umea PS	2023	81	00	62	19	0	00	77
		2022	100	07	71	22	0	00	78
3	Sentema Quran PS	2023	66	02	47	15	02	00	74
		2022	60	05	35	19	01	00	67
4	Katuuso RPC PS	2023	03	00	01	01	01	00	33
		2022	04	00	00	02	02	00	00
5	Bussi Modern PS	2023	26	0	22	03	01	00	84
		2022	15	0	14	00	01	00	93
6	Bussi Parents PS	2023	70	01	32	32	05	00	47
		2022	62	01	36	24	01	00	60
7	Kyebando Umea PS	2023	330	11	124	182	13	06	41
		2022	360	20	174	152	14	06	59
8	St Maria Gorretti Kazinga	2023	55	09	25	19	02	00	62
		2022	50	15	25	10	00	00	80
9	St Joseph Katadde Ps	2023	43	00	14	26	03	00	33
		2022	49	00	17	27	05	00	35
10	Budo Junior School	2023	194	122	65	07	00	01	96
		2022	203	123	75	05	00	01	98

Source: *UNEB PLE Performance 2022&2023*

The poor performance is mainly attributed to the funding sent to the primary Schools which affects quality of education and School environment.

Poor academic performance affects academic progression of students.

The Accounting Officer stated that several factors affect the performance of pupils in the school. However, engagements are being made with relevant stakeholders to ensure that all the minimum service delivery standards are met.

Recommendation

The Accounting Officer should lobby for additional funds from MoFPED as well as intensify monitoring and evaluation in Schools, improve infrastructure in Schools which are still lacking and offer teacher training and support to improve on the effectiveness of teaching and learning in the Schools.

3.2.2 Management of Health Centre IVs

3.2.2.1 Funding and absorption

Guideline 1.3.2 of the Health Sub Programme Grant, Budget and Implementation Guidelines for Local Governments Financial Year 2023/24 provides that the total funding for PHC NWR constitutes 100% of which 85% is allocated to the lower-level health facilities (LLHFs) whereas 15% is allocated to the District Health Office.

I observed that the District budgeted UGX.2,479,015,266 and received UGX.2,479,015,266 (100%) representing 100% performance.

Out of total receipts of UGX.2,479,015,266, only UGX.2,471,826,441 (99.7%) was transferred to the Lower Local Health Facilities in the year under review, leaving UGX.7,188,822 (0.3%) unabsorbed.

The Accounting Officer explained that the unabsorbed amounts related to Kakiri SOS, a Private Not for Profit (PNFP) supported by the District, which had since pulled out of the PNFP program after change in management.

Recommendation

The Accounting Officer should seek authorization to have the funds sent to other Health Facilities like Wakiso HCIV, which were underfunded in line with their initial budgets.

3.2.2.2 Variances in amounts disbursed to Health Centres

A comparison between budgeted amounts as per the Health Sub Grant and actual amounts received revealed a variance of UGX.17,150,678. Details are in the table below;

Table 20: Showing Variances in amounts disbursed to HCs (Amounts in UGX)

SN	Supplier	Budget as per Health Sub Grant	Actual Grant transferred	Variance
1	Namayumba Health Center IV	274,978,789	282,942,356	- 7,963,567
2	Wakiso Health Center IV	282,942,353	257,828,108	25,114,245
		557,921,142	**540,770,464**	**17,150,678**

Source: *OAG Analysis*

This was attributed to submission of different figures by MoFPED as Indicative Planning Figures for the Health Facilities.

The Accounting Officer attributed this to a variance in amounts as per the budget in the health sub-grant from guidance indicated by the quarterly release advice from the Ministry of Health**.**

Recommendation

The Accounting Officer should engage the Ministry of Health (MoH) before submissions of budgets for health centres to MoFPED for upload to ensure consistency in planned amounts.

3.2.2.3 Utilization of funds at HCIV

a) Absorption of Funds

Guideline 3.2.1 of the simplified guidelines on budgeting, accounting and reporting for health centres states that the HoF/ in-charge with help of sub-accountant estimates the expected revenue from all possible sources.

Out of the UGX.540,770,464 that the Health Centre IVs received, only UGX.399,808,397 (74%) was utilized by the end of the financial year, resulting in an under-absorption of UGX.166,076,315. Details are in the table below;

Table 21: Showing Absorption of funds at the HCIVs

SN		Approved budget (UGX)	Funds received (UGX)	Funds spent (UGX)	Variance (UGX)
1	Wakiso HCIV	282,942,356	257,828,108	183,927,332	99,015,024
2	Namayumba HCIV	274,978,789	282,942,356	215,881,065	67,061,291
		557,921,145	**540,770,464**	**399,808,397**	**166,076,315**

Source: *OAG Analysis*

Under absorption deprives the entity of the timeliness of delivery of planned activities.

The Accounting Officer attributed this to delays in the issuance of certificates for works at the Health Facility, which included renovations of the administration block, stormwater management, and grading of the road network. These funds were brought forward to the current FY 2024/25.

Recommendation

The Accounting Officer should closely monitor ongoing construction projects to ensure timely implementation of planned activities. In addition, the Accounting Officer should ensure that planned works are submitted early to the engineering departments for timely delivery of services.

b) Release of PHC grant

Guideline 3.2.1 of the Health Sub Programme Grant, Budget and Implementation Guidelines for Local Governments 2023/2024 provides that LGs are required to ensure that funds budgeted for service delivery are timely transferred to LLHFs by:

- Carrying out timely warranting/verification of the PHC NWR grants to health facilities during the FY. Timely warranting for a LG means five (5) working days from the date of receipt of releases from MoFPED.
- Invoicing and communicating all PHC NWR grant transfers within five (5) working days from the date of funds release in each quarter.

I noted average delays in PHC releases of 36 days with the worst delay noted in Q1 of 57 days and as a result, the health centres failed to procure medical consumables, and pay salary of casual workers on time. Details are in the table below;

Table 22: Showing release of PHC funds

Quarter	Amount received - UGX	Expected release date from MoFPED (A)	Date of warranting (within 5 days of receipt of releases from MoFPED) (B)	Date funds were received at the HF account (C)	Delays to warrant in days (A-B)	Delays to receive funds in days (A-C)
Q1	135,192,616	10/07/2023	28/08/2023	05/09/2023	49	57
Q2	135,192,616	10/10/2023	20/10/2023	26/10/2023	10	16
Q3	135,192,616	10/01/2024	25/01/2024	07/02/2024	15	28
Q4	135,192,616	10/04/2024	03/05/2024	21/05/2024	23	41
	Average					**35.5**

Source: OAG Analysis

Delay to release the PHC funds affected the provision of health services to the community.

The Accounting Officer attributed the delay to system challenges by MoFPED in approval of EFTs that were being submitted for payment.

Recommendation

The Accounting Officer should continuously engage MoFPED on timely clearance of EFTs submitted for payment so as not to hinder service delivery.

c) Eligibility of expenditure

Guideline 3.1.1 of the Health Sub Programme Grant, Budget and Implementation Guidelines for Local Governments 2023/2024 provides that a maximum of 15% of the NWR Budget (excluding PHC Hospital NWR Grant) can be allocated to the Health Office and used for: management and oversight of health service delivery operations by the LG health department led by the District/Municipal/City Health Offices, under 0883 - Health Management and Supervision.

The minimum of 85% allocated to LLHFs will be used for:

- The following items should be planned for under PHC NWR Grants by public LLHFs: Employee costs (other than Wage), Administrative expenses, Food supply, Medical and office equipment, Operation and maintenance, Utilities, Cleaning services, Material supplies and manufactured goods, Training costs, Outreaches, Monitoring, supervision and reporting, and Property costs.

- The following items should be planned for under PHC NWR Grants by PNFP health facilities: Employee costs (other than Wage), Administrative expenses, Food supply, Medical and office equipment, Operation and maintenance, Utilities, Cleaning services, Material supplies and manufactured goods, Training costs, Outreaches, Monitoring, supervision and reporting, and Property costs.

I noted that Namayumba Health Centre IV spent UGX.55,953,783, on an ineligible activity of final payment for FY 2021/22 contract for the Construction of immunization shade and fixing gutters and pipes; which was contrary to the Health Sub Programme Grant, Budget and Implementation Guidelines for Local Governments 2023/2024 as listed in the table below.

Table 23: Showing details of Ineligible Expenditure

SSN	Activities	Amount (UGX)
1	Completion payment for Construction of Immunization shade and fixing gutters and Pipes	55,953,783
c		**55,953,783**

e: *OAG Analysis*

This is a diversion of funds from priorities set by the MoH and defeats the purpose of planning and budgeting.

The Accounting Officer explained that the activity had been planned under operation and Maintenance under RBF which was later mainstreamed into PHC.

Recommendation

The Accounting Officer should always seek clearance from MoH before funds are utilized for unplanned activities.

3.2.2.4 Human Resource Management

a) Implementation of the new approved structure

In a letter dated 5th April, 2023 reference MSD 135/306/02 Vol.68, the Permanent Secretary of Ministry of Public Service issued generic structures for Health Centre IVs and Health Centre IIIs for implementation within the available wage provisions for the financial year 2022/23.

I reviewed the current structure, interviewed the health facility in charge and noted the new structure had yet to be implemented.

The Accounting Officer explained that the new structure implementation had been delayed due to inadequate wage allocation to the district, and advocacy was underway to request for more wage from the Central Government.

Recommendation

The Accounting Officer should seek clearance from MoPS and thereafter lobby for the necessary funding from MoFPED to implement the new structure and improve service delivery.

b) Staffing

Guideline 2.1.2 of the Health Sub Programme Grant, Budget, and Implementation Guidelines for Local Governments for FY 2023/24 provides that in filling vacant positions at facility level, LGs should: i. Prioritize filling positions of critical staff.

I noted that out of the approved old structure of 154, only 98 (64%) positions are filled, leaving a gap of 56 (36%) vacant. Some key vacant positions include Senior Medical Officer, cold chain specialist, biomedical technician, etc refer to **Appendix 7.**

Understaffing overstretches the available staff beyond their capacity, creates job-related stress and negatively affects the level of health service delivery to the community.

The Accounting Officer explained that the new staff structure Implementation had been delayed due to inadequate wage allocation to the District. The District leadership has continued to advocate for more Wage from the Central Government to support recruitment to enhance staffing norms.

Recommendation

The Accounting Officer should seek clearance from MoPS and thereafter lobby for the necessary funding from MoFPED to implement the new structure in a phased manner and improve service delivery.

3.2.2.5 Management of Equipment and Facilities

a) Inadequate medical facilities and equipment

Guideline 4.1.2 of the Health Sub Program Grant, Budget and Implementation Guidelines FY 2023/2024 provides for the basic minimum infrastructure and equipment requirements per level of health facility for delivery of health services.

Section 5.17.4 of Health Sector Service standards & Service delivery standards, 2016 requires a health facility to ensure that there is an inventory of all medical equipment updated according to the policy / guidelines.

I noted that the Wakiso HCIV lacked various key medical equipment that are required to offer health services. The details are shown in the table below and in **Appendix 8**.

Table 24: Showing inadequate medical facilities and equipment

SN	Name of equipment	Brief description of usage	Required Number	Actual number	Variance
	Wakiso HCIV				
1	Auto refractor	Used for testing eyes	02	01	01
2	Patient stretcher in operating theatre	Used to transport patients to and from the operating room	02	01	01
3	Instrument set for dilation, local anaesthesia, dressing, laparotomy, pleural biopsy	Various	05	00	05

Source: *OAG Analysis*

Lack of medical equipment affects the ability of the health facility to offer much-needed health care services.

The Accounting Officer attributed this to the funding limitations and promised to engage the Ministry of Health and other partners, advocating for more funding to equip the existing health facilities.

Recommendation

The Accounting Officer should continue engaging MoH, MoFPED and development partners for more equipment in health facilities so as to address the shortages of equipment.

3.2.2.6 Obsolete medical equipment

Paragraph 5.2 of the Operation Manual for Regional Medical Equipment Maintenance Workshops and Medical Equipment Maintenance Guidelines Provide that Disposal is part of the procurement process and must be planned for. The life cycle of any equipment ends with disposal. The reasons for decommissioning and disposal of equipment will include Wear beyond economic repair, Damage beyond economic repair, Unreliability, Safety, Clinical or technical obsolescence, Unavailability of spare parts 36, Availability of more cost-effective equipment or clinical procedure or technology.

I observed that Wakiso HCIV had five (05) obsolete equipment set aside for disposal for the past five years. These included a blood fridge, beds, steamer and oxygen concentrator. The details are in the table below;

Table 25: Showing Obsolete Medical Equipment

SN	Categories	Machine	Number
1	Cannot be repaired	Blood refrigerator, beds and steamer	3
2	Damaged	Oxygen concentrator	2
	Total		**5**

Source: OAG Analysis

I further noted that the health facility needed a disposal plan during the financial year under review.

This equipment occupies the already limited space at the health centre and is a health hazard to the staff, patients and the community. Besides, the equipment has lost disposal value.

The Accounting Officer explained that the equipment was routinely presented to the Board of Survey for guidance.

Recommendation

The Accounting Officer should engage the PDU at the district to come up with a disposal plan as well as guide the Health Centre through the disposal process.

3.2.2.7 Inspection of Health Centre IVs

Kajjansi Health Centre was opened in 2005 and was upgraded to operate as fully-fledged Health Centre IV in the year 2016. Inspection carried out on 25th October 2024 at the Health Centre revealed the following anomalies;

Table 26: Inspections at Kajjansi HCIV

SN		Audit Remarks	Photographic image	Management Response
1	Land terrain of the hospital	The hospital had a hilly land scape which was not conducive for a health care status as shown in the pictures		The Town Council has a plan to work on the terrain of the facility in phases
2	Security of the hospital	The health centre did not have a fence or		The District hopes to plan for a phased

SN		Audit Remarks	Photographic image	Management Response
		any form of security like a body guard at the centre making it prone to thefts		construction of a fence from FY 2025/26 among its health priorities
4	Ambulance	The health centre IV did not have an ambulance. What they had in place of an ambulance was a motor bike which was not embraced by most of the patients.		The District is currently engaging MoH to provide an ambulance for the Health Facility.
5	Slow rate of construction of the surgical ward	I noted that the hospital does not have a surgical ward, a small Outpatient Department given the numbers it receives daily. The District in FY 2021/22 started building a structure to accommodate the gaps in service delivery but have only completed a ground floor and a slab as shown in the picture.		The surgical/ General ward has been slow due to inadequate development grant from Central Government.

Recommendation

The Accounting Officer should lobby for additional funding from MoH, MoFPED and other development partners to address the challenges affecting service delivery.

3.2.3 District Water Supply and Sanitation Conditional Grant (DWSSCG)

The District Water Supply and Sanitation Conditional Grant is a government program intended to realize Sustainable Development Goal (SDG) No.6, which is the attainment of universal and equitable access to safe and affordable drinking water by 2030.

The grant aims to develop, rehabilitate and carry out major repairs of rural water infrastructure that enables access to clean and safe water. The grant also aims at funding the operation and maintenance of piped water systems in small towns within a District.

Wakiso District received all the budget funds amounting to UGX.1,011,210,988 (100%) for the financial year 2023/24. Out of the UGX.1,011,210,988 received, the District spent UGX.1,010,345,471 (99.9%) leading to un-utilized funds of UGX.865,517.

I designed audit procedures to assess whether the utilization of the District Water Supply and Sanitation Conditional Grant was done in accordance with the grant guidelines. The following were my observations;

3.2.3.1 Planning for the Water Grant

Paragraph 5.4 (a) (i) of the District rural water supply and sanitation conditional grant budget and implementation guidelines for Local Governments (LGs), 2022 provides that the proposed investments are derived from the approved LG Development Plan.

Paragraph 4.1.1 prescribes the thresholds for allocation of rural water and sanitation sub-grant (traditional component), and piped water sub-grant (UgIFT component), and provides an indicative list of capital investments and other development activities which should be funded under the sector development budget from central government grants. In addition, paragraph 5.1 and 5.2 stipulates that LGs should prioritize water supply investments for sub-counties that have below district average water coverage rates, seed Schools that are being constructed, and health centres that are being upgraded.

I reviewed the planning and budget performance of Wakiso DLG and noted the following;

- The sub-county with the most allocation of funds was ranked number 2 while, the sub-county with the least allocation was ranked number 1 based on need (Where 1 is Very needy, 2 is fairly needy.

  This implies that Wakiso TC and Kyengera TC needed water more urgently than Bussi SC as per the rankings. Masuliita TC had a high ranking as they had multiple water schemes constructed by the Central Umbrella project.

- All the on-going UGFIT projects (seed Schools and health centre upgrades) had not been provided with water sources accessible by the local community. Detailed are in table below**;**

Table 27: Showing ongoing UGIFT Projects in the Financial Year

SN	Name of project	Remarks
1	Construction of staff houses in Zzinga and Mende HCIII	UGIFT projects did not benefit from the water grant
2	Construction of drainage and perimeter wall at Wakiso Seed Secondary School	UGIFT projects did not benefit from the water grant

Source: *OAG Analysis*

Failure to prioritize the funding in line with the grant guidelines defeats the grant's objectives.

The Accounting Officer explained that some seed Schools, like Bussi seed, had been considered in previous years, and the other seed Schools were being planned for Financial Year 2025/26. The District has also planned for drilling a motorized borehole at Zzinga Island which will cater for Zzinga HC III.

Recommendation

The Accounting Officer should give priority to UgIFT projects and locations with a low-ranking during planning and selection of areas to benefit from the water grant.

3.2.3.2 Budget Performance

The District received funds amounting to UGX.1,011,210,988 representing (99.9%) out of the approved budget of UGX.1,021,290,988

Out of the received funds of UGX.1,011,210,988, UGX.581,870,619 (58%) related to Rural Water and Sanitation Sub-Grant (traditional component), UGX.404,445,555 (39%) related to the Piped Water Sub-Grant (UgIFT component) and UGX.24,894,813 (3%) related to administrative costs as shown in the table below;

Table 28: Showing Budget Performance of the water grant (Amounts in UGX)

SN	Purpose	Budgeted amount	Released amount	Variance
1	Rural Water and Sanitation Sub-Grant (traditional component)	591,950,620	581,870,619	10,080,000
2	Piped Water Sub-Grant (UgIFT component)	404,445,555	404,445,555	-
3	Administrative costs	24,894,813	24,894,813	
	Total	**1,021,290,988**	**1,011,210,988**	**10,080,000**

Source: *OAG Analysis*

Out of the funds received of UGX.581,870,619(59%) for the Rural Water and Sanitation Sub-Grant (traditional component), UGX.139,740,084 (24%) was spent on rural water and the balance of UGX.442,130,535 (76%) was reallocated to piped water sub grant component as shown in the table below;

Table 29: Showing Allocations of the Water Grant

SN	Category	RELEASE (B) (UGX)	Expenditure (C) (UGX)	Un-utilized (B-C) (UGX)
1	Rural Water and Sanitation Sub-Grant (traditional component)	581,870,619	139,740,084	442,130,535
2	Piped Water Sub-Grant (UgIFT component)	404,445,555	846,576,090	(442,130,53)
3	Administrative costs	24,894,813	24,894,813	-
	Total	**1,010,345,471**	**1,010,345,471**	**-**

Source: *OAG Analysis*

3.2.3.3 Review of the Implementation of the Projects

A review of the annual work plan revealed that out of 3 activities that were supposed to have been implemented during the FY, all the 3 were fully implemented.

I carried out physical inspections on the 20th October 2024 of 02 new constructed water facilities and noted the following;

- The third phase extension of the piped water project in Bussi SC had been concluded extending water to the parishes of Gulwe, Gombe and Tebankiza parishes. I noted however, that unlike the earlier phases, there were very few/ no public water stands constructed for the normal average person. As a result, water was only tapped by

those who could afford it and then sold to the average person around at a higher price than what had been agreed on in the objectives.

Details are in the table below.

Table 30: Showing Inspection of water projects

SN.	Type of water source	Sub-county	Picture	Remarks (Quality, usage, functionality, defects etc.)
1	Rural water sanitation grant- Deep motorized borehole	Wakiso TC		Water used by the community. Water source completed
2	Piped Water Sub-Grant- Piped water system	Bussi SC		Distribution lines had been placed on the side of the road. I noted that there was only one water point per parish. Water was mainly left to be tapped by households that could afford.

- A review of inspection reports obtained from the water management information system revealed that 2 water facilities out of 42 water sources were not functional but could be repaired and were not yet in a state of decommissioning. I further noted that these water facilities were non-functional for an average of 1 year. Refer to **Appendix 9.**

The Accounting Officer explained that the entity continuously sought partners/ government to maintain/ fund the non-functional water facilities.

Recommendation

The Accounting Officer should ensure that water user committees that manage water facilities are empowered in terms of training on how they can maintain the water sources in place to ensure they function longer than expected.

3.2.4 Uganda Intergovernmental Fiscal Transfers Program (UGIFT)

The Government of Uganda (GoU) developed the Intergovernmental Fiscal Transfers Reform Program (IGFTRP) to address challenges faced in financing Local government service delivery across all decentralized service delivery.

This program were planned to be used for three main purposes: Education, the renovation, construction and equipping of classrooms, construction of latrines, laboratories and teachers' housing, Health, Upgrading, construction, equipping of Health Centre IIIs, maintenance, rehabilitation and expansion of health infrastructure and Capacity development, to help improve local government management and service delivery performance. Typical capacity building activities include short courses relevant to position (not degree programs), and procurement of training equipment, for example, computers.

The Approved budget estimates of the Financial Year 2023/24, the District planned to undertake 14 projects valued at UGX.2,272,383,746 as shown in **Appendix 10.**

My audit focused on determining whether UgIFT program was implemented and monitored in accordance with applicable laws, regulations and guidelines. Below are the key findings;

3.2.4.1 Funding and absorption of UgIFT funds

The District received all the budget funds amounting to UGX.2,272,383,746 representing 100% performance in funding.

Out of the UGX.2,272,383,746 received, the District spent UGX.2,301,455,418 (101%) resulting into an over expenditure of UGX.29,071,672

I noted that there was an excess expenditure of UGX.29,701,672 inform of letters of credit payments from the previous financial year.

3.2.4.2 Delayed release of UGIFT fund

Regulation 14(2) of the Public Financial Management Regulations, 2016 states that the Accountant General shall release funds to the votes every three months of a financial year and at any other time as the Secretary to the Treasury may determine. Regulation 14(3) the release shall be by the 10th day of the first month of the period in sub regulation (2).

I noted that the District did not receive any UgIFT releases in the 1st and 2nd quarters. In the 3rd quarter, funds were delayed by one month. Details are in the table below;

Table 31: Showing Delayed release of UgIFT fund (Amounts in UGX)

Quarter	Amount	Expected Release date	Actual Release date	Delay (Days)
Quarter 1	-	10/07/2023	-	90
Quarter 2	-	10/10/2023	-	90
Quarter 3	119,103,020	10/01/2024	26/02/2024	46
Quarter 4	2,153,280,726	10/04/2024	04/04/2024	-
	2,272,383,746			

Source: *OAG Analysis*

As indicated in the table above, the majority of the funds (95%) were received in the 4th Quarter of the year.

Delayed receipt of funds affects the timely and effective implementation of planned activities.

The Accounting Officer explained that the delays were mainly caused by the delays by MoFPED in issuing supplementary funding for UgIFT.

Recommendation

The Accounting Officer should engage MoFPED on the timely release of funds for the timely delivery of services. In addition, the affected activities should be rolled over for implementation in the subsequent period.

3.2.4.3 UgIFT Projects implemented on untitled Land

The PS/ST in a letter date 04th November 2020 notified accounting Officers that all Local Governments should ensure that land on which UgIFT projects are being implemented is formally owned by government.

I observed that the District did not have land titles for UgIFT projects worth UGX.284,856,536 implemented, as shown in the table below;

Table 32: Showing UgIFT Projects on untitled land (Amounts in UGX)

SN	Project	Land Location	Land size (acres)	Contract Amount	Payments
1	Construction of staff quarters in Wattuba Health Centre II	Kasangati TC	1.5	113,955,816	113,955,816
2	Construction of staff quarters in Nakitokolo Namayumba HC III	Nakitokolo Namayumba SC	5	170,900,720	170,900,720
				284,856,536	**284,856,536**

Source: *OAG Analysis*

There is a risk of losing funds invested in the infrastructure in case land disputes arise. In addition, intended education/Health service delivery will not be achieved.

The Accounting Officer explained that continuous engagements were underway with the families contesting the land to have the land for the health facility secured. This, however, had not yet materialized.

Recommendation

The Accounting Officer should follow up with the affected families on this matter for a logical conclusion.

3.2.4.4 Project Implementation (current year 2023/24)

Regulation 18(3) of the Local Governments Financial and Accounting Regulations, 2007 requires budget estimates to be based on the objectives to be achieved for the financial year and during implementation, efforts shall be made to achieve the agreed objectives or targets, as per the program of the council.

A review of contract documentation revealed that 3 UgIFT projects that received funding of UGX.997,612,441 were partially implemented, as shown in **Appendix 11** below.

With the delay in implementation of projects, service delivery to these areas will also be delayed.

The Accounting Officer explained that the contractor for Mutuba Nangabo HCIII encountered significant delays and was likely not to meet their contractual deadline of 16th December 2024. As a District, initiations of the termination process had begun and the advance was to be recovered against the bank guarantee that was submitted.

Funds had been secured under a letter of credit for the remaining uncompleted works on Buloba Kitawuluzi HCIII. Incomplete works included electrical installation, ground floor painting, windows and door installations for the first and second floors.

I noted that the procurement for the contracts for UgIFT projects were done by Ministry of Health. At the time of audit, the procurement of the third phase for the projects was still ongoing.

Recommendation

The Accounting Officer should ensure that funds are recovered and contract the remaining works to another qualified contractor so as meet the completion timelines of the project.

3.2.4.5 Status of implementation of UgIFT activities (Prior year 2022/23)

A review and physical inspection of UgIFT activities partially/not implemented in the Financial Year 2022/23 revealed the following; Details are in the table below;

- The contractor for the staff house in Nakitoko Namayumba HCI had abandoned the site without completing a few defects.
- The buildings were not being utilized.

Table 33: Showing status of implemented UGIFT Project- 2022/23

Project	Start date	End date	Photo	Inspection remarks	Management Response
Construction of staff house at Nakitokolo HC III Contract Amount: **UGX.170,900,720**	05/05/2023	31/07//2023		Complete but not yet in use	The unused staff quarter at Nakitokolo-Namayumba Health Centre III, is awaiting more staff to be deployed among the inadequate wage challenges that we are facing.
Construction of 3 unit staff house at Zzinga HC III	28/03/2022	30/06/2022		Complete but not yet in use. Currently storing medical equipment that was purchased in Financial Year 2021/22 and 2022/23.	The completed staff quarter at Zzinga Health Centre is not yet put to its use, because it is in the meanwhile being used as a store for the medical equipment, the latter awaiting installation

Recommendation

The Accounting Officer should engage MoPS to ensure that the wage bill is secured for health workers to be recruited to use the constructed projects that were now idle/ non-functional.

3.2.5 Financial Audit of Greater Kampala Metropolitan Area Program (GKMA)

Government of Uganda together with International Development Association (IDA) entered in to a financing agreement to fund activities under the GKMA for a period of five years. The Program project intends to implement interventions for proper and coordinated road infrastructure for GKMA to address traffic flow, overhaul the infrastructure in the Greater Kampala Area, to improve connectivity, mobility and accessibility, and decongest the major

strategic roads that feed into the City Centre, improve business competitiveness, job creation, improve coordination and management, mitigate the climate change and disaster risks in GKMA.

In its first year of implementation, Wakiso District budgeted for receive UGX.854,852,797 under the pillars of Retooling, Stakeholder engagement, E-governance, Human resource development, Own-resource revenue improvements, Environment management and Urban Planning services.

From my review of the project, I noted the following;

3.2.5.1 Funding and Absorption

The District budgeted for UGX.854,852,797 and actually received UGX.866,413,689 representing a 101% performance, as indicated in the table below;

Table 34: showing Funding of GKMA Activities (Amounts in UGX)

S/N	Pillar	Amount budgeted	Amount released
1	Urban Planning Services	80,000,000	80,000,000
2	Own source revenue improvements	139,991,091	139,991,091
3	Environmental Management	43,039,211	43,039,211
4	Program Management and Coordination	90,000,000	90,000,000
5	E-Governance	105,000,000	116,560,892
6	Human Resource Development	31,123,526	31,123,526
7	Stakeholder Engagement	110,000,000	110,000,000
8	Retooling	255,698,969	255,698,969
	TOTAL	**854,852,797**	**866,413,689**

Source: *OAG Analysis*

3.2.5.2 Implementation of activities

Part 3 of the Sustainable Urbanization and Housing Finance and Administration Greater Kampala Metropolitan Area Urban Development Program (GKMA-UDP) requires the implementing agencies to spend funds in lines with the approved costed work plan of the program.

A review of the District's GKMA work plan for the year under review revealed the following;

- Excess expenditures amounting to UGX.66,913,210 on some of the pillar activities as shown in the table below;

Table 35: Showing Implementation of Activities(Amounts in UGX)

ISP Function Areas for Wakiso District Work plan	Amount released	Amount spent	Excess Expenditure
Urban Planning Services			
Street Addressing (Road Naming and installation of road name signage for Wakiso S/Cs & 9TCs) and mapping of building lines and frontages in urban areas	50,000,000	67,050,000	- 17,050,000
Program Management and coordination			

ISP Function Areas for Wakiso District Work plan	Amount released	Amount spent	Excess Expenditure
Program publicity and communications initiatives (district communication strategy, stakeholder engagement strategy, Documentaries, public conferences, barazas in 15 LLG, policy briefs, radio and Tv programs) implemented	10,000,000	13,302,750	- 3,302,750
e-Governance (automation)			
An information hub/ICT Centre, PDMIS, EMDS, and a digital online conference room established	20,000,000	25,646,000	- 5,646,000
District political engagement in budgeting, execution, reporting and accountability supported	25,000,000	26,877,900	- 1,877,900
Technical Engineering services (Road condition surveys, updating the roads, Drainage and workspace inventory, technical supervision, and inspection of works, UDP project supervision consultancy services) supported	60,000,000	87,016,440	- 27,016,440
Stakeholder Engagement			
Metropolitan Development Forums (MDFs) (Quarterly and annual engagements) operationalized	30,000,000	42,020,120	- 12,020,120
Total	**195,000,000**	**261,913,210**	**- 66,913,210**

Source: *OAG Analysis*

Expenditure made on unplanned and unapproved activities is the diversion of programme funding, which violation may result in termination of the funding agreement.

Accounting Officer provided no response on this matter.

Recommendation

The Accounting Officer should always seek guidance from MoFPED and approval from the Council in the event that excess funds are realised.

3.2.6 Audit of LRDP- Micro Projects

3.2.6.1 Budget performance

From the review of the approved budget estimates and actual transfers of Micro project support from OPM, I noted that, the district budgeted to receive UGX.479,726,093 but received only UGX.348,820,000 creating a shortfall of UGX.130,906,093.

Underfunding negatively affects service delivery since planned activities are partially implemented.

The Accounting Officer explained that the District wrote to OPM seeking additional funds as per the budget. However, the request is yet to be honoured.

Recommendation

The Accounting Officer should budget according to Indicative planning figures provided by OPM. Additionally, active liaison with the OPM should be done for full realisation of the budgeted amounts.

3.2.6.2 Failure to Maintain an up to date beneficiary Data Base

Guideline (7.3) of the Guidelines for Grants to Support Household Income Enhancement Projects under Special Programmes 2020 states that the group must not have benefited from another government program in the last two years.

I noted that there was no database of the programme's beneficiaries, and as such, I could not independently verify that beneficiaries are not benefiting from other government Grants. Furthermore, no national IDs of group members were provided for verification.

The above denies potential groups/beneficiaries from benefitting from this grant.

The Accounting Officer explained that a special grant for disability and SEGOP had now been introduced, uploading all details of the beneficiaries online with NIN, photographs and telephone numbers captured on the system.

Recommendation

The Accounting Officer should ensure that beneficiaries from all multiple government grants are tracked to avoid duplicate beneficiaries.

3.2.6.3 Funding of groups above the maximum threshold

Guideline 5.6 for Grants to support Household Income Enhancement Projects under Special Programmes issued on September 2020 requires funding to groups of people and progressive individuals to be between 1,000,000/= and 10,000,000/= depending on the nature of the project and group numbers. In some special cases with the express authority of the Political Leadership, the grant may be increased after evaluation of the need.

I noted that 15 groups were supported beyond the maximum funding threshold, resulting in an excess payment of UGX.75,000,000 with authorization from political leadership as **Appendix 12**.

This limits the number of groups to benefit from the grant and contravenes the limits set in the guideline.

The Accounting Officer acknowledged the observation and promised to take action.

Recommendation

The Accounting Officer should ensure that groups are supported within the funding threshold as required by the guidelines and all additional funding should be remitted after obtaining approval from OPM.

3.2.6.4 Non-submission of quarterly reports to the Office of the Prime Minister

Guidelines 11.2 for Grants to support Household Income Enhancement Projects under Special Programmes issued in September 2020 require the District/Municipal Local Government to submit quarterly reports to the Office of the Prime Minister.

Contrary to the above, I noted that the district did not submit quarterly reports to the Office of the Prime Minister since there was no official acknowledgement of receipt by the OPM.

Non-submission of quarterly reports makes it difficult to assess the performance of the grant and jeopardises decision-making.

The Accounting Officer acknowledged the observation and promised to take action.

Recommendation

The Accounting Officer should ensure adequate supervision of Officers responsible for preparing and submitting quarterly reports to OPM to ensure compliance.

3.2.7 Performance elements in financial and compliance audit

3.2.7.1 Report on the Performance Evaluation of the Micro Scale Irrigation Program in Wakiso District

I undertook an evaluation of the Micro Scale Irrigation in Wakiso District using the performance audit approach. The material findings in respect of the audit of performance elements are as follows;

- **Introduction**

In the 2023 Audit Year, the Office partnered with the African Organization of English Speaking Supreme Audit Institutions (AFROSAI-E) for enhancement of its audit processes. This was aimed at ensuring improved content and quality of audit reports to our key stakeholders and the public. As a consequence, the Office piloted the inclusion of Performance Audit Elements in Financial and Compliance Audits (PEFCA) into two entities, to have a Value for Money perspective brought into the audit reports, for more assurance on provision of Government products and services to beneficiary communities. This year, PEFCA was piloted in six entities (UNACL inclusive), along with the new combined audit report. Section 1.0 has been undertaken in line with the PEFCA approach.

In Wakiso District Local Government for the financial year 2023/2024, the audit approach focused on the uptake of the Micro Scale Irrigation Program under UGIFT by farmers in the District. The objective of the audit was to assess the economy, efficiency, and effectiveness within the processes of implementation of the Micro Scale Irrigation Program from awareness, expression of interest, co-funding up to the point the equipment is installed in the farm. This audit was conducted in accordance with the Performance Audit Standards (ISSAI 3000), International Standards of Auditing (ISA), and the principles of the PEFCA Performance Audit Guidelines.

The program supports mainly smallholder farmers willing to move from subsistence to more commercial agriculture. The grant funds two types of expenditure categories; capital development for the procurement and installation of irrigation equipment and

complementary services for enhancing LG capacity to support irrigated agriculture and enhancing farmer capacity for uptake of micro-scale irrigation.

Farmers are required to make a co-payment of 25% of the cost for a solar-powered system and 75% of the cost for a petrol-powered system among other requirements.

My audit identified an area of concern that affect the Value for Money (VFM) of why the equipment is not being taken up as expected and what Government can do to attract more farmers into this program.

The overarching objective was to assess whether micro scale irrigation intervention was enabling small holder farmers to improve their crop productivity and move from subsistence to more commercial agriculture.

- **Justification -The Performance Problem**

The District has implemented the Micro Scale Irrigation Program for three years however funds are budgeted for but are not fully spent as shown in trend in the table below;

Table 36: Performance of the Program for the last three years

Financial Year	Amount Budget /released (UGX)	Amount spent (UGX)	Unspent balance as at the end of the FY (UGX)	%age funds unabsorbed
2021/2022	3,661,748,235	970,978,293	2,690,769,942	73
2022/2023	6,595,081,951	2,013,329,421	4,581,769,550	69
2023/2024	6,770,024,139	4,114,608,990	2,655,415,149	39
Total	**17,026,854,325**	**7,098,916,704**	**9,927,954,641**	**58**

Source: *OAG Analysis*

OAG reports in the previous two financial years have indicated challenges including: low absorption of grant funds attributed to failure by farmers to co-fund, failure by the District to effectively sensitize farmers, delay to supply equipment by the contracted companies among others. As such, the slow programme implementation has exposed farmers to adverse effects caused by the changes in weather thus affecting the crop yields despite the huge investment.

It was against this background that I undertook an independent review to assess whether micro scale irrigation intervention is enabling small holder farmers to improve their crop productivity and move from subsistence to more commercial agriculture; identify indicators of performance problems, and make recommendations that will improve the services being provided.

3.2.7.2 Detailed Findings

a. Failure to attract farmers to the Program (Low uptake)

The Program provides for certain requirements a farmer needs before they are confirmed to receive the Mirco scale irrigation. These include;

- Owning a plot of land of up to 2.5 acres
- A farmer should have access to a water source near the land. This may be a stream, a river, a lake, a shallow well or a borehole.
- Have access to the land for one year or more.

- Pay for part of the cost of the irrigation equipment provided up to 25% of the total contract cost.
- Sell high-value crops like horticulture crops and coffee.

I noted that in the last three financial years, the District contacted a number of farmers through sensitization and training but only a few registered and made payments for the program as shown in the table below;

Table 37: Showing number of farmers who have had installations from those that expressed interest

Financial Year	No of Farmers sensitized/ trained	No of Farmers who expressed interest	Actual No of farmers who received the equipment	%age uptake of farmers
2021/2022	4,289	222	11	5
2022/2023	1,213	212	32	15
2023/2024	1,093	230	93	40

Source: *OAG Analysis*

This low uptake was attributed to;

a) High costs in co-funding for the equipment

I noted that farmers expressed interest by filling out the expression of interest forms. However, although the farmers passed the eligibility assessment criteria and were expected to complete the selection process by making their co-funding payments, only 20% had made their co-payments. Details are in the table below.

Table 38: showing relationship between EOI and those who make payments

Financial Year	No of Farmers sensitized/ trained	No of Farmers who expressed interest	Actual No of farmers who received the equipment	%age of farmers who expressed interest after sensitization	%age uptake of farmers
2021/2022	4,289	222	11	5	5
2022/2023	1,213	212	32	17	15
2023/2024	1,093	230	93	21	40
Average percentage uptake in three financial years					20

Source: OAG Analysis

An interview with one of the farmers who expressed interest but never paid the 25% attributed this to inability of the high cost of the equipment as opposed to the average market prices. The high equipment cost subsequently makes the co-payment expensive for farmers to afford. I also noted that some of the farmers had attempted to access funding from financial institutions, but due to a lack of collateral and the unwillingness of the district to guarantee them, their efforts remained futile.

The Accounting Officer explained that the District had made several attempts to connect eligible farmers to institutions through sensitization meetings, but the terms and conditions of the bank loans did not favour the farmers.

With these challenges, most farmers have been left out and the program objective has yet to be achieved.

b) Urban nature of the District

In an interview with the Senior Agricultural Officer, I noted that the target group (Wakiso residents) who are to benefit in the program were mostly involved in other businesses other than Agriculture.

The existing land use analysis for Wakiso DLG classified nineteen (19) land use categories. These are residential, commercial, industrial, institutional, recreational, wetlands/nature, open spaces, extractive, civic, transport, infrastructure and agricultural, as detailed in the table below.

Table 39: Utilization of Land in Wakiso DLG

Category	Number of Hectares	Percentage (%)
Agricultural (Commercial)	4,033.10	1.44
Agricultural (Subsistence)	93,133.20	33.17
Civic	100.9	0.04
Commercial	867.1	0.31
Extractive	734.7	0.26
Forestry	2,282.60	0.81
Industrial	115.3	0.04
Institutional	2,028.20	0.72
Landfill	11.7	0
Open Space	501.9	0.18
Open Water	89,557.30	31.9
Residential	58,570.00	20.86
Special Area (security installation i.e. police, army, prison and air force)	196.9	0.07
Transport and Infrastructure	437.3	0.16
Utilities	23.1	0.01
Wetland	28,179.00	10.04
TOTAL	**280,772.30**	**100**

Source: *Mapped data 2022*

Of the total of 280,772.3 Ha of the District land area, the Agricultural area for which the micro-scale program supports occupies only 93,133 Ha (34%), of which 33% is subsistence agriculture, and 1% is commercial. With this low percentage of people participating in Agriculture, there is a high chance that the uptake of the Agriculture equipment supplied by the Program will also be low.

c) Delayed installation of equipment after co-funding

Paragraph 4.2 sub-section 14 of the Grant, Budget and Implementation Guidelines-Micro Scale Irrigation, 2020 requires the supply and installation of equipment after co-funding is completed by the farmer.

I noted delays in installation of irrigation equipment ranging from 3 months to 12 months from the time of payment of the last co-funding amount as shown in the table below.

Table 40: Showing time taken to install farmers

SN	Name of Farmer	Expected Delivery and Installation	Actual Delivery and Installation date	Variance

		date		
		(A)	(B)	C= (B-A)
1	Kimbowa Richard	01/12/2022	01/06/2023	6 months
2	Kalemere Richard		01/02/2023	
3	Nakigudde Allen	14/03/2023	01/08/2023	5 months
4	Kyamuhangire William Mugisha	20/06/2022	01/09/2022	3 months
5	Ssali Edward	01/12/2022	01/06/2023	6 months
6	Lukwago Richard	27/02/2023	01/05/2023	3 months
7	Seruyange Henry	27/03/2023	01/07/2023	4 months
8	Buddo Junior School	03/12/2022	01/07/2023	6 months
9	Nalumoso Betty	07/04/2022	06/06/2022	4 months
10	Sekanjako Margaret	07/04/2022	26/06/2023	12 months

Source: *OAG Analysis*

Due to the delays, farmers received equipment out of the planned irrigation seasons and the equipment was stored in houses after delivery.

With the delay trend, the few farmers who had delayed getting the equipment gave negative feedback to other farmers in their regions, making them lose the morale to express interest in participating in the Program, hence the low uptake.

The Accounting Officer explained that the delayed installations were majorly due to the nature of the Program, which offered the installation of equipment to a few suppliers in the whole central region covering Mukono, Wakiso, Buikwe, Mpigi, Luwero, Kayunga, Mityana and Nakaseke Districts.

d) Sustainability of the equipment supplied by the program

I carried out inspections on farms with a few farmers who had participated in the program. I noted that some of the equipment that was installed eighteen months ago was no longer functional and farmers had abandoned the equipment. Refer to the table below and explanation of why the Program was failing;

- **Nature of the water source**

  The program allowed for any water source that was provided by the farmer however given the nature of water sources in the district, the waters are turbid and have a lot of soil particles which eventually clog the irrigation system at the time of pumping the water. Filtration was to be done prior to pumping the water but this was not done hence affecting the sustainability of the equipment.

- **Nature of equipment supplied**

  Sprinklers by nature require a high-pressure irrigation system to function but the farmers could not afford the tanks that would provide the required water pressure. As a result, the equipment installed could not be sustainable. Most of the farmers preferred the surface pumps to the submersible pumps which would have been more sustainable.

- **Distance from the water source**

  The program allowed all water sources irrespective of the distance; however, this impact on the cost of co-funding was to be incurred. I noted that most farmers were opting for water sources more than 600 meters from the farm. As a result, the costs for the equipment increased, and this discouraged farmers from taking up the program.

Table 41: Inspection of Irrigation Projects

SN	Farmer	Audit Remarks	Photographic evidence
1	Mpuuga Constantine Location: Gulwe, Bussi SC Nature of Equipment: Drag hose pipe Date of Installation: 23/07/2024 Cost: UGX.	The farmer was supplied with equipment by Rima EA Limited. The farmer planted coffee on a 5-acre piece of land, although the irrigation was on 2.5 acres. I noted that this equipment was still functional. The distance from the water source was 700m.	
2	Basiika Steven Location: Bussi, Bussi SC Nature of Equipment: sprinkler system Contract Amount: UGX.33,000,000 Date of Installation: 30/11/2023	I noted that the farmer had been given solar panels to pump water however one of the panels had been demolished by the storms and was cracked. The poles used to install the panels were weak and caused a crack onto one of the panels.	
		Water source was still in place but was covered with debris from the environment. The farmer was using a surface pump which was still operational at the time of inspection.	
		Sprinklers were still in the garden but were rusted. I could not ascertain whether they were still working as no water was being pumped to the garden.	

The Accounting Officer explained that the District carried out regular monitoring of the installed irrigation equipment to address any technical issues as well providing support to farmers.

With the dissatisfaction of the first customers into the program, other farmers were not willing to take up the project.

Recommendations

- The Accounting Officer was advised to engage MAAIF with a view to revision of the 25% co-funding requirement to make it more affordable if more farmers are to gain from this program. Allowances should be made for farmers to be allowed to take up the project and pay in instalments once they are able to market benefits from the program.

- The Accounting Officer was advised to engage MAAIF to increase the number of suppliers prequalified to provide the irrigation equipment and opt for procurement methods like open bidding that attract many suppliers for the equipment. This will help to reduce the delays.

- The Accounting Officer was advised to engage farmers to use more clean water sources like water from the lake, a drilled well, and a borehole, among others. Farmers should consider digging for water sources instead of looking for water sources in distant areas to reduce the implementation cost.

SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS

In accordance with the requirements of the National Audit Act Cap 170, I carried out four (4) other audits in the District. These were;

- A Special audit on the Government Pension and Gratuity payroll for the period Financial Year 2019/20 to 2023/24,
- A Value for Money Audit and Assessment report on the Infrastructure and Services Implemented by the DLG in Water and Environment, Production and Marketing Sectors for the Financial Year 2019/20,
- A Value for Money Audit on the Implementation of UgIFT Infrastructure Projects in Wakiso District Local Government, and
- Value for Money Audit on Selected Urban Infrastructure Projects Implemented in the Financial year 2023/2024 in Wakiso District Local Government-GKMA

I issued separate reports containing the details of the methodologies utilized and the audit results for each audit. The sections below provide the summaries of the key findings from the audits;

4.1 Special Audit on the Management of Government Pension and Gratuity Payroll

The following are the key findings;

a) The District had 812 Pensioners on the June 2024 payroll, of which 689 (85%) were fully verified and 123 (15%) did not show up for the validation exercise. In addition, 20 individuals had not accessed the pension payroll by the end of June, 2024 and these were captured as new records. Of these new records, 19 were verified and included in my determination of the DLG pension and gratuity estimates.

b) The DLG had an initial approved pension, gratuity and arrears budget of UGX.23.479Bn for the period under review, and obtained supplementary funds of UGX.9.660Bn leading to a revised budget of UGX.33.140Bn out of which UGX.32.946Bn (99%) was released.

c) The DLG requested and received supplementary funding of UGX.9.660Bn during the period of which only UGX.7.313Bn (76%) was spent and the balance of UGX.2.347Bn (24%) remained unspent.

d) Comparison of the estimated pension and gratuity budget of UGX.11.488Bn and the approved budget of UGX.7.156Bn revealed a variance of UGX.4.331Bn leading to an under budgeting.

e) A re-computation of pensioners benefits revealed under payments of pension and gratuity as indicated in the table below;

Table 42: showing underpayments of pension and gratuity

Details	Under-payment (Bn UGX)
Pension	219,469,623
Gratuity	182,065,338

Total	**401,534,961**

f) Eleven (11) Pensioners/beneficiaries had not yet accessed the pension payroll by 30th June 2024, with delays ranging from 51 to 230 months. In addition, one hundred twenty (120) pensioners delayed to receive pension payment, with delays ranging from 95 to 217 months.

g) Two hundred eleven (211) pensioners/beneficiaries had inconsistencies in their dates of birth, dates of first appointment, dates of retirement, names, and NINs, between their data captured on the IPPS and the NIRA data which undermines the integrity of the entity's pension records and the accuracy of the District pension and gratuity payroll.

Key Recommendations

In a bid to improve the DLG pension and gratuity management processes, it is recommended that the Accounting Officer should;

a) Liaise with the Ministry of Public Service to ensure immediate clean up and update of the pension payroll. For the individuals that did not show up for the validation exercise and were not accounted for by the Accounting Officer; the matter should be investigated.

b) Engage the Ministries of Public Service and that of Finance Planning and Economic Development, to review the approved wage estimates of the District for the Financial Year 2024/25, in line with the results of the validation exercise.

c) Ensure proper computation of pensioners' entitlements before payments are made. In addition, the Accounting Officer should follow-up the under payments and that the liability should be recognized and budgeted for payment in the subsequent period.

d) Sensitise staff who are due to retire, at least six (6) months before retirement to ensure smooth transition from the active payroll to the pension payroll.

e) Engage the affected pensioners and ensure that their records are duly updated and brought to the attention of the Ministry of Public Service within a specified timeline for appropriate action.

4.2 Value for Money Audit and Assessment Report on the Infrastructure and Services Implemented by Wakiso DLG in Water and Environment, Production and Marketing for Financial Year 2019/20

In accordance with Section 20 of the National Audit Act, Cap 170, I conducted a Value for Money audit on the assessment on the Infrastructure and Services implemented in the Water and Environment, Production and Marketing departments. I issued a separate report as a result of this audit. The summary key findings from the report are below;

4.2.1 Results for the performance assessment of the Water and Sanitation Sector

a) Theme 1: Utilization of Funds

In this theme, the assessment was on utilization of WSG received by the DLG, timeliness in implementation of activities and efficiency in procurement of goods and services. The performance assessment of the utilization of funds received by Wakiso District Local Government under water and sanitation was fairly satisfactory (83.8%).

The district budgeted UGX.557,215,265 and received UGX.556,814,564; all funds received were fully utilized/absorbed as intended, all the 353 planned targets were achieved, all the 5 projects had no procurement time overruns, complied with the 3 procurement procedures, contract prices were same or below the budget but within the required limit of 15% and actual costs were same as contract prices.

However, 2 out of 5 projects had implementation time overruns. In addition, I compared the unit cost of drilling a deep borehole with the cost of 45 similar projects in 34 DLGs and noted that on average the unit cost was 2.1 times higher than the minimum of UGX.12,142,857 in Amuru District.

b) Theme 2: Delivery of infrastructure

The performance assessment of the economy, efficiency and effectiveness with which Wakiso District Local Government delivered infrastructure under the District Water and Sanitation Condition Grant (DWSCG) was not satisfactory (49.1%) for the five (4) selected projects as presented in the table below:

Table 43: Showing Overall performance of delivery of infrastructure

Projects	Rehabilitation of 8 boreholes	Drilling 1 Motorized (Production Well) in Kyengera TC.	Borehole Drilling and Hand pump Installation of	Drilling and installation of 3 (three) deep boreholes in (Kakiri, Masulita and Namayumba) Wakiso DLG	Construction of Lukwanga Mini Solar Powered Piped Water Supply Scheme, Wakiso District Local Government	Average Score (%)
Economy	NA	11.82	9.38	9.82	3.31	8.58
Efficiency	17	12	12	17	24	16.40
Effectiveness	20	26.67	21	30	23	24.13
Total Score						**49.11**

The assessment of economy revealed that the average unit costs per completed drilled deep borehole and per Watt- Power rating of a completed solar powered water supply system in Wakiso DLG were respectively 1.94 and 1.02 times the lowest amongst the local governments that implemented the same technologies. The unit cost of drilling a production well in Wakiso DLG was 1.58 times the minimum across the DLGs with similar projects.

The assessment of efficiency revealed that two out of five projects (Rehabilitation of 8 boreholes and drilling of 3 boreholes) were completed in time with no delays. Only three out of five projects had the necessary payment supporting documents. Additionally, payments to the contractors for all the five projects were consistent with the certified amounts, with no overpayments and payments to contractors were made on time.

Whereas evidence of appointment of supervising personnel was availed for all the five projects, expected quality monthly progress reports and minutes of site meetings were not prepared and no evidence of mobilization of approved equipment was availed for the five projects.

The assessment of effectiveness revealed that at the time of audit inspection, two out of the five projects had no observable defects and were functional enough to satisfy the water users that were interviewed. Conformance checks made on sampled items on the five projects indicated that these items conformed to the specifications. Audit established that the District did not conduct tests on materials used during the implementation of all the five projects.

Furthermore, environmental screening reports were availed for three out of five projects, while no health/safety plans were presented. Audit site inspection revealed that three out of the five projects implemented environmental protection measures while none of these projects implemented substantial health/safety measures.

Although interviews with water users indicated that water user committees had been formed for the water facilities visited, audit was not availed with documented evidence of funds contributions to the maintenance of water facilities for all the five projects assessed.

c) Theme 3: <u>Delivery of Services</u>

In this theme, the assessment was on; quality of water delivered to the communities, coverage of water services to the community, availability of vital (Key) infrastructure at the water facility and the unit costs of delivering water services.

Overall, the performance of the delivery of services in the Water and Sanitation sector was Fairly Satisfactory (73.4%).

Test pumping of sampled boreholes indicated that time taken to fill a 20 litre jerrycan ranged from 0.55 seconds to 2 minutes in 10 out 12 sampled water facilities. It was further revealed that WUCs exists on all the water facilities but there was no evidence that the committees sit monthly as required.

Furthermore, the ratio of the number of water sources per village ranged from 1.8 to 3.4 which was within the national standard of 1:1 throughout the District. In addition, the distance to the water source by the households ranged from 0.5 to 1 kilometre for 9 out of the 12 water sources which indicated adequate water availability within acceptable distances though for 3 water facilities the distance covered by households ranged from 1.5 to 3 kms which was above the national standard. It was further established that the water facilities served more than the recommended number of persons (300 persons per borehole).

The assessment also revealed that the district budgeted and spent on water facility maintenance, however, only 9 out of the 12 sampled water facilities (75%) had vital infrastructure, though no hedges for all water facilities, attributed to rampant thefts of the wooden hedges to be used as fire wood.

For the review of the external oversight function, of the 12 facilities inspected only one ie Lukwanga Mini Solar Powered Piped Water Supply Scheme was inspected by at least once in a quarter.

Comparison of the cost of maintaining a water facility, sensitisation and supervision of water facilities in Wakiso DLG with the other 50 DLGs, revealed that there was High Unit Costs of rehabilitation, sensitization and inspection were 14.6, 3.6 and 38.9 times the minimum values respectively, across the DLGs).

4.2.2 Results for the performance assessment of the Production and Marketing Sector

a) Theme 1: Utilization of Funds

The performance assessment of the utilization of funds received by Wakiso District Local Government under production and marketing sector was Fairly Satisfactory (88.9%).

The district budgeted and received UGX.639,947,401; all funds received were fully utilized/absorbed as intended. In addition, 1,584 targets were planned, however, 1,206 targets were achieved.

It was observed that 2 out of 7 projects had implementation time overruns (Chain-link Fencing of Boundary and installation of the Metallic gate at the main entrance of DLG Demo Centre (69 days), and Piggery House at Demonstration Garden projects (8 days)).

The assessment for adherence to procurement regulations revealed that all seven (7) projects had no procurement time overruns, the contract prices were within the budgeted limits, the projects actual costs were the same as the contract prices and 3 procurement procedures assessed were adhered to.

b) Theme 2: Delivery of infrastructure

The overall performance of the Production and Marketing sector in the delivery of infrastructure was of an average score of 52.3% based on value for money parameters of Economy, Efficiency and Effectiveness for one (01) project as shown in the table below.

Table 44: Overall performance in delivery of infrastructure under production and marketing sector

Project	Supply and Installation of Water Pumps for Production Demonstration Garden at Wakiso District	Score
Economy	14.28	14.28
Efficiency	17.00	17.00
Effectiveness	21.00	21.00
		52.28

The assessment of economy revealed that the average unit cost per completed Sprinkler Irrigation System was 2.02 times the lowest) amongst the 3 local governments that implemented the same technology.

The assessment of efficiency revealed that the project was completed with a delay of 2 days but had the necessary payment supporting documents duly prepared. Additionally, the payment to the contractor was made on time with no overpayment and it was consistent with the certified amount. Audit further reviewed the contract supervision and monitoring arrangements for the project and established that there was no evidence of appointment of supervising personnel availed for the project and neither were the expected quality monthly progress reports and minutes of site meetings prepared. There was evidence of mobilization of approved equipment for this project.

The assessment of effectiveness revealed that at the time of audit inspection, the irrigation system was not functional but had no observable defects. The system operators who were interviewed, were satisfied with this system. Conformance checks made on sampled items on the project indicated that these items conformed to the specifications. However, audit established that the District did not conduct tests on materials used during the implementation of the project.

Additionally, whereas audit inspection revealed the presence of environmental protection measures being implemented, no environmental screening report and health/safety plans were availed for the project and there was no evidence of implementation of health/safety measures for this project.

Furthermore, at the time of audit inspection, it was established that 3 Demo Staff had been trained and were facilitated by Wakiso DLG to operate and maintain the irrigation system under the Production and Marketing Grant budget.

c) Theme 3: <u>Delivery of Services</u>

This was measured using three parameters; (i) provision of quality of production and marketing services, (ii) Usability and functionality of production facilities.

Overall, the performance of the delivery of services in the Production and Marketing sector was Satisfactory (68.0%).

The District had 168000 crop farmers of which 4290 (2.6%) received extension services, these services were in form of farm visits, demonstrations, farm inputs, pets and disease control and training; 1032 out of 168,000 (0.6%) crop /irrigation farmers were sensitized; High adoption rate of 3 generated improved technologies (Elite coffee seedlings, improved maize seeds, Banana tissue); All the 76 farmer groups formed were active; 32 demonstration sites were in place in 29 LLGs.

The assessment of the 3 major crops in the District revealed that the production yield of coffee was 7.9 tonnes per hectare which was above the regional standard of 0.5tons/ha and banana and maize yielded 6.8 tonnes and 1.75 tonnes per hectare respectively which was below the regional standards of 9 tonnes /hectare 2.5 tonnes per hectare for bananas and maize respectively, despite having 12 Agro- business shops for agricultural inputs throughout the District.

It was further noted that the Crop and micro irrigation activities were adequately supervised; the micro irrigation system installed complied with the specifications in the statement of requirements.

It was also observed that the District experiences low staffing level under the crop sector that is 35.5 %, which was below the standard of 75% of the key staff posts filled, although the position of the Senior Agricultural Engineer was filled, making the staffing level under Micro scale irrigation 100%; and the micro scale irrigation had not broken down since it was acquired.

Recommendations

a) Water and sanitation sector

i. The Accounting Officer should always carry out due diligence of the availability and state of contractor's equipment during the procurement process for water projects. This will assist in minimising contract time overruns due to regular mechanical breakdowns of equipment during the drilling of the three boreholes.

ii. The DLG should carry out realistic unit rate analysis for planned projects to guide the procurement process during the evaluation of the best evaluated bidder.

iii. The Accounting Officer should ensure that the appointed contract supervisor/ project manager complies with the instructions outlined in the appointment letter, as well as in the Local Government General and specific conditions of contract, for efficient management and administration of future contracts.

iv. Going forward, the Accounting Officer should ensure that all materials used are tested and results approved prior to incorporation into the works;

v. For future projects, the Accounting Officer should ensure environmental screening reports are prepared for projects that are likely to have negative effects on environment and plans for environment mitigation and health/safety measures are prepared prior to commencement of works and the proposed health and safety measures are implemented by contractors during the execution of the works;

vi. The DLG should enhance water facility oversight and sensitization of the water user committees on the need for holding meetings and providing vital water facility infrastructure as well as documenting and recording funds collected from the community for water facility maintenance.

vii. The Accounting Officer should plan for more water sources to cater for the big number of water users and also to reduce walking distances to the water sources.

viii. The Accounting Officer should in future plan for more economic strategies for carrying out water facility rehabilitation and inspections as well as sensitisation of the stake holders.

b) Production and marketing sector

i. The Accounting Officer should roll over the missed activities to the next financial year for the farmer's benefit. The Department should always prepare for unseen calamities.

ii. The DLG should carry out realistic unit rate analysis for planned projects to guide the procurement process during the evaluation of the best evaluated bidder.

iii. The Accounting Officer should ensure that a contract supervisor/ project manager is appointed who should comply with the instructions outlined in the appointment letter and the Local Government General and specific conditions of contract, for efficient management and administration of future contracts.

iv. Going forward, the Accounting Officer should ensure that all materials used are tested and results approved prior to incorporation into the works.

v. The Accounting Officer should ensure environmental screening reports are prepared for projects that are likely to have negative effects on environment and plans for environment mitigation and health/safety measures are prepared prior to commencement of works and the proposed health and safety measures are implemented by contractors during the execution of the works;

vi. The Accounting Officer should expeditiously address the low staffing level in the production and marketing department so as to enhance the provision of extension services and sensitisation of crop /irrigation farmers which directly impact on the yields of the major crops.

4.3 Value for Money Audit on the implementation of UgIFT Infrastructure projects in Wakiso District Local Government

In accordance with Section 20 of the National Audit Act, Cap 170, I conducted a Value for Money (VFM) audit on the implementation of the Uganda Intergovernmental Fiscal Transfers (UgIFT) infrastructure projects in Wakiso District Local Government (DLG) under the education and health sectors.

Performance was measured against a VFM assessment tool which was developed, refined and discussed with the various stakeholders and approved by the World Bank.

The specific audit objectives for the VFM audit and assessment of construction of the UgIFT infrastructure were:

i. **Economy Assessment:** To assess the appropriateness of the project planning and implementation in terms of quantity and cost required to deliver a predefined level of quality.
ii. **Efficiency Assessment:** To assess the level of implementation of the works against the agreed contract-deliverables and outputs.
iii. **Effectiveness Assessment:** To assess the usage and quality of the infrastructural works.

The scoring in the assessment tool was as follows; economy-30%, efficiency-35% and effectiveness-35%.

For purposes of this assessment, the infrastructure projects selected are shown in the table below;

Table 45: UgIFT projects selected in Wakiso DLG

Sn	Project Description	Contract Sum (Ugx)
1	Construction of a Seed School at Sumbwe Secondary School in Wakiso Town council	2,138,728,950
2.	Upgrading of Nakitokolo Health Centre II to Health Centre III	487,454,960
Total		**2,626,183,910**

4.3.1 Results of the assessment and key findings

Based on the approach used and procedures performed, Wakiso DLG yielded a score for the two projects as presented in the table below;

Table 46: Wakiso DLG scores on the two audited projects

Projects	Education Sector	Health Sector
	Sumbwe Seed School	**Nakitokolo Health Centre III**
Economy	23.0	23.5
Efficiency	13.0	12.0
Effectiveness	16.0	10.0
Total	**52.0**	**45.5**

I issued a separate report as a result of the audit; below is a summary of key findings.

a) Performance in the education sector

The overall performance assessment of the delivery of the project in the education sector yielded a score of 52.0% as summarized in the table below;

Table 47: General Findings in Education Sector

Project:	**Construction of a Seed School at Sumbwe, Wakiso Town Council**
Contract Sum:	**UGX.2,138,728,950**
The economy assessment score was 23.0 out of 30	i. The implemented quantities for the ground floor slab were higher than those of the engineer's estimate while the rest were lower. The highest percentage difference was 22.19% on clay brick walling while the lowest was 1.61% on ground floor slab. ii. The Contracted cost was 1.47% lower than the Engineer's estimated cost. iii. There was no evidence of needs assessment. iv. There was no evidence of geotechnical investigations. v. There was no design report on file. vi. Design drawings and specifications were on file. vii. The procurement process from publishing the advert to completion of evaluation was completed within the planned 54 days.
The efficiency assessment score was 13.0 out of 35.	i. The score on Efficiency was 13.0 out of 35 ii. The physical progress lags basing on the initial work program could not be determined due to unreported physical progress at the time of initial completion. The project had delayed by 137 days at the time of audit inspection. iii. The physical progress lags basing on the revised work program could not be determined due to unreported physical progress at the time of revised completion. iv. Some IPCs did not have payment support documentation. v. There were no payments above certified amounts. vi. An overpayment of UGX.52,376,000 (2.45% of the certified amount) was found. vii. All payments were made in time. viii. 2 of the expected 28 monthly progress reports but of insufficient quality were on file. ix. There were site meeting minutes on file.

Project:	Construction of a Seed School at Sumbwe, Wakiso Town Council
	x. There was evidence of appointment of a supervising team but did not include a Clerk of Works as per MoES guidance. xi. No evidence of adequate equipment mobilization.
The effectiveness assessment score was 16.0 out of 35.	i. No material test results on file. ii. 70 out of the 75 items checked (93.3%) conformed to the specifications and drawings. iii. Minor defects such as construction joint cracks and potential corrosion of the tank tower legs due to exposure to the soil were observed. iv. At the time of audit, the school was not in use. However, lack of a sports playground, construction of the ICT-Library near the gravel road which was noisy and could affect the functionality of the facilities. v. There was an environmental screening report on file. vi. There was evidence of fulfilment of environmental protection measures. vii. There was evidence of fulfilment of social protection measures. viii. There was evidence of fulfilment of OSH measures.
Other issues observed	i. The turnover and equipment requirements in the procurement were inadequate compared to the scope of work. ii. Expiry of the performance guarantee before completion of the works. iii. No evidence of workman's insurance covers. iv. No land acquisition documents on file. v. Full payment of the retention monies at commencement of DLP. vi. Uncharged penalties of UGX.4,600,000 for failure to provide monthly work program updates.

b) Performance in the health sector

The overall performance assessment of the delivery of the project in the health sector yielded a score of 45.5% as summarized in the table below:

Table 48: General Findings in Health Sector

Project:	Upgrading of Nakitokolo Health Centre II to Health Centre III in Namayumba Sub County
Contract Sum:	**UGX.487,454,960**
The economy assessment score was 23.5 out of 30.	i. The implemented quantities for reinforced concrete floor slabs, roof covering, external and internal finishes were higher than those in the engineer's estimate while the rest were lower. The highest percentage difference was 23.06% on internal wall finishes while the lowest was 1.15% on concrete block work. ii. The Contracted cost was 2.51% lower than the engineer's estimated cost. iii. There was no evidence of needs assessment. iv. There was no evidence of geotechnical investigations. v. There was no design report on file. vi. Design drawings and specifications were on file. vii. The procurement process from publishing the advert to completion

Project:	Upgrading of Nakitokolo Health Centre II to Health Centre III in Namayumba Sub County
	of evaluation was completed within the planned 53 days.
The efficiency assessment score was 12.0 out of 35	i. The physical progress lags basing on the initial work program could not be determined due to unreported physical progress at the time of initial completion. At completion, a delay of 14 months was noted from the intended completion date. ii. The physical progress lags basing on the revised work program could not be determined due to unreported physical progress at the time of revised completion. iii. No measurement sheets were attached to IPCs. iv. There were no payments above certified amounts. v. An overpayment of UGX 31,893,200 (7.0% of the certified amount) was found. vi. All payments were made in time. vii. 7 out of the expected 24 progress reports were on file but were of insufficient quality. viii. Minutes of site meetings were on file. ix. There was evidence of presence of the supervision team on site. x. No evidence of use of approved equipment on site.
The effectiveness assessment score was 10.0 out of 35	i. There were no material test results on file. ii. 62 out of the 78 items checked (79.5%) conformed to the specifications and drawings. iii. Minor defects such as cracks and exposed wooden door tops were observed. iv. The facility was operational; however, omissions such as no electricity earthing on the maternity ward, lack of power and placing an electrical switch within the assisted bath room will affect functionality of the facility. v. There was evidence of environmental screening. vi. There was evidence of fulfilment of environmental protection measures. vii. No evidence of fulfilment of social protection measures. viii. No evidence of fulfilment of OSH measures.
Other issues observed	i. The turnover, personnel and equipment requirements in the procurement were inadequate compared to the scope of work. ii. Expiry of the performance guarantee before completion of works. iii. No evidence of workman's insurance covers. iv. No land title was on file. v. No occupation permit on file yet the facility was in use. vi. Uncharged penalty of UGX.5,000,000 for failure to provide as-built drawings. vii. Uncharged penalties of UGX.5,400,000 for un-updated work programs.

Overall audit conclusion

The LG's performance generally depicts appropriate planning in terms of quantity and cost control. However, challenges were noted in complying with design processes and establishing adequate evaluation criteria in procurement. During implementation of the projects, there were notable inefficiencies as observed in the untimely execution of works, challenges in certification and payment for the executed works and gaps in supervision and monitoring. Similarly, issues were noted in effectiveness, where the usage, functionality and quality of the completed infrastructural works did not meet all the expectations.

Recommendations

i. General Recommendations

The Accounting Officer of Wakiso DLG should ensure that;

1. The quantities in the engineer's estimates are consistent with the quantities as per the drawings issued.
2. The procurements are fully compliant with the PPDA rules and regulations.
3. The evaluation criteria in the procurement is commensurate with the scope of works to be executed.
4. Prior to implementation of any infrastructural projects of similar nature; all due design procedures such as needs assessment, geotechnical investigations should be undertaken and documented to inform the procurement process.
5. The contractors submit work programs and update them as per the contract requirements short of which penalising the contractor according to GCC 27.3. The work programs should be approved and adhered to so that works are completed in time.
6. Appropriate measures are put in place to ensure that payments for works are always backed up by the required supporting documentation such as status reports, sketch drawings, Bills of Quantities, activity schedules for lump sum contracts or detailed measurement sheets for admeasurement contracts.
7. Appropriate measures are put in place to ensure that payments are made only for executed works as per the contract.
8. Appropriate measures are put in place to ensure that project supervisors prepare adequately detailed quality monthly progress reports as per PPDA guidelines.
9. The adequate equipment to undertake the works is mobilized by the contractors and that contractual mechanisms regarding demobilization of equipment from the site are followed.
10. The contractors always have valid performance and advance payment guarantees in accordance with the contract requirements.
11. The structures are inspected before being occupied and occupation permits issued.
12. The "As-Built" drawings are always provided by the contractor due to their relevance during operation and maintenance.
13. The contractor is penalised for delayed works and invoke the relevant conditions of contract such as charging liquidated damages and / termination. On future projects, contractual clauses regarding liquidated damages should strictly be adhered to.
14. The quality control tests for all materials incorporated in the permanent works are undertaken during the execution of works in order to ensure quality.

15. The non-compliant elements/structures are examined further, monitored for performance and remedial actions undertaken where required.
16. All defects/omissions observed are corrected. Furthermore, additional inspection of the contractor's works should be undertaken and any defects identified remedied immediately.

ii. Specific Recommendations

a) Education sector

The Accounting Officer of Wakiso DLG should ensure that the overpayment to the contractor of UGX.52,376,000 for the seed school is recovered.

b) Health sector

The Accounting Officer of Wakiso DLG should ensure that;

1. The overpayment of UGX.31,893,200 paid for the health centre is recovered.
2. Appropriate measures are put in place to ensure that the contractor provides appropriate PPEs to his workers, adheres to social safeguards and reports on the activities during execution of works.

4.4. Value for Money Audit on Selected Urban Infrastructure Projects Implemented in the Financial year 2023/2024 in Wakiso District Local Government

In line with the requirements of the Greater Kampala Metropolitan Area (GKMA) Urban Development Program, I conducted a Value for Money (VFM) audit of infrastructure projects implemented by Wakiso District Local Government (DLG), one of the entities participating in the GKMA Program.

For purposes of this audit, the infrastructure projects selected are shown in the table below;

Table 49: Selected projects for audit in Wakiso DLG

S/n	Audit Project Name	Project Amount (UGX)	Execution Method
1	Upgrading to Paved Standards of Jenina-Kyebando section Phase IV (250m).	399,434,385	Contracted
2	Construction of Two Classroom Block at Katuuso RPC PS and St. Francis Bugimba PS in Namayumba SC in Wakiso District.	199,923,306	Contracted
TOTAL		**599,357,691**	

KEY FINDINGS

I issued a separate report as a result of the audit; below is a summary of key findings.

Table 50: General findings

Area of Assessment	Key findings
Efficiency	i. For both projects, measurement sheets for some works were not prepared during the certification of the works.

Area of Assessment	Key findings
	ii. I established an unsupported payment of UGX.10,084,746 Jenina-Kyebando road project. iii. An overpayment of UGX.1,719,506 was established on the road project while an overpayment of UGX.10,596,102 was established on the classroom blocks project. iv. I noted delay in payment of 11 days on the classroom blocks project. v. For the classroom blocks project, only 1 out of the expected 6 progress reports was availed. All the availed reports for both projects were of insufficient quality. vi. For both projects, there was no evidence of adequate equipment mobilization. vii. There were no as-built drawings for the classroom blocks project. viii. Poor formulation of the conditions of contract was observed on both projects as essential clauses for key aspects such as performance security and equipment schedules were omitted. ix. The required insurance policies were not provided during the execution of both projects. x. There was no proof of land ownership for the land on which the two classroom blocks were constructed.
Effectiveness	i. For the Jenina-Kyebando road project, tests on coarse aggregates, bitumen, and tack coat were not undertaken while for the two classroom blocks project, no materials were tested at all. ii. The chalkboard size, internal skirting and ramp area on the two classroom blocks project did not conform to the specifications and drawings. iii. 7 out of the 9 tested parameters of the asphalt samples collected conformed to the specifications. iv. Defects such as erosion of the road shoulders, formation of gulleys and poorly disposed rubbish were observed on the Jenina-Kyebando road section while silted drainages, use of untreated timber, and broken and malfunctioning switches were observed on the two classroom blocks. v. Both projects were in use. However, the functionality of Jenina-Kyebando road section was impaired by the absence of road signs, road markings, rumble strips and humps, as well as the absence of drainage channels, while that of the two classroom blocks was impaired by the absence of electricity in both buildings. vi. The DLG implemented an asphalt thickness of 30mm which was below the minimum specified thickness as per the road design manual. vii. No occupation permit was availed for the classroom blocks.
Environment	i. Only 1 recommended measure from the screening report for the construction of two classroom blocks was not implemented while for the Jenina-Kyebando road project, 8 out of the 11 recommended measures were implemented. ii. The contractors' ESMPs for both projects were not availed.

Overall Audit Conclusion

Wakiso District Local Government generally had inefficiencies as observed in the measurement of works, timeliness in payments, and gaps in supervision, and monitoring during contract execution for the projects. Similarly the usage, functionality and quality of the completed infrastructural works did not meet all the expectations. Finally, challenges in implementation of all measures recommended in the Screening reports were observed.

Recommendations

The Accounting Officer of Wakiso DLG should ensure that;

1. Supporting documentation for the payment of UGX.10,084,746 is availed or else recovery is made.
2. The overpayments of UGX.1,719,506 and UGX.10,596,102 for the upgrading of Jenina-Kyebando road section and the construction of two classroom blocks at Katuuso RPC PS and St. Francis Bugimba PS in Namayumba SC respectively are recovered.
3. Going forward, all payments are made timely.
4. For future projects, adequately detailed monthly progress reports are prepared.
5. Going forward, all the contract equipment listed during bidding is mobilized for better project implementation.
6. As-built drawings capturing all aspects of the implemented works are prepared and approved.
7. All required insurance policies are always procured and submitted by contractors.
8. All materials are tested and approved prior to incorporation into the permanent works.
9. The observed defects are monitored and rectified accordingly.
10. The functionality issues highlighted are timely addressed for both projects.
11. Going forward, all measures recommended in the screening reports are fully implemented.
12. Measures are put in place to ensure that contractors always submit Environmental and Social Management Plans as required.



Edward Akol
AUDITOR GENERAL

27th December, 2024

SECTION 5: APPENDICES

Appendix 1: Alignment of Work plans to Budgets

SACCO NAME	CATEGORY	PRIORITIES
Kasengejje PDM SACCO	Roads	Maintenance of Kasengejje-Bugembegembe - Nayasa road and installation of culverts in Nayasa swamp
		Maintenance of Najjemba -Kasininye road and installation of culverts in Kasininye swamp
		Nakasugga -Banda Road
		Kimanya -Baraka road
		From Mukisooka across Kimanya road -Top Junior -Senge Road
		Bugembegembe -St George -Kasiwukira Road
		Adonai -Bugembegembe Road
		Najjemba -Senene Road
		Najjemba -Mulongoti -Matugga Road
		Kasengejje Estate Road -Kyengera
		Lukwago -Kimanya Road
		Opening of Sseviiri Road
	Education	Kasengejje SSS need more desks
		Need more classroom block
		Need computer laboratory
		More computers needed
		Need for latrine at Kasengejje COU PS
		Need for more desks in Kasengejje COU PS
		Need of a boundary wall at Kasengejje COU PS
		Need for a Vocational Ins
	Health	Garbage management in Kasengejje Ward
		Need for Heath Center in Kasengejje Cell
	Others	Stray dogs should be put out of action and vaccination of domestic cats and dogs againt rabies
		Need for Street Security lights in Kasengejje Trading center
		Need security meeting to mitigate crimes
Namusera PDM SACCO	Roads	Road maintenance of Namusera Katuba road and Bukasa -Namusera -Kakunyu
	Health	Garbage collectors take long to pick the rubbish
		Public toilet is needed

SACCO NAME	CATEGORY	PRIORITIES
	Water	Boreholes are needed to improve on sanitation around Namusera
	Education	More desks at St Kizito UMEA PS
		Staff quarters for Namusera UMEA
	Others	Public land for burial (Limbo)
		Boundary opening to avoid conflicts with Mende SC
		Maintenance of street lights in Namusera
Gulwe PDM SACCO	Roads	Gulwe -Kombe -Kyaliwajjala
		Masai -Kibogoya-Kinywante
		Buvuma -Kawuku road Dr -Lyomoki road
		Light grading of Nambi -Gulwe road, Gulwe -Kyanjazi, Nambi -Kinywante road, Gulwe -Mukaka road and Kinywante -Kawuku road
	Water	Maintenance repair of shallow wells of Kalule -Kamaanyi Shallow well, Kitufu (BUCADEF &VAD) Shallow well and Kava- Lwazi shallow wells
Bukondo (Verbal)		Rehabilitation of roads
		Construction of more classrooms at Bukondo chance ps and Muguluka ps
		More boreholes, Desks and More Teachers
Luguzi Ward	Water and Works	Mechanized maintenance of Luguzi-Namayumba town road, Mzee Micheal Lwazi road, Pastor Tom road
		Mechanized maintenance of Kivule Budali road, God's will Kyagulanyi road
		Road opening like Wamembe road, Kivule Buddali road, Katabazi Otuya road
		Installation of more culverts and better drainage system on maintained roads
		Provision of access roads to the resident's home after road maintenance
		Extension of piped water
		Request for solar street lights to curb insecurity
	Administration	Renew committee of the business community
		Bulungi bwansi to be included in the TC budget
		Renovations on the play ground
	Production	Vaccination of domestic animals like cats and dogs
		Tree planting
		Sensitization of the public on urban farming
		Destruction of stray animals like dogs and cats
	Health	Garbage collection is greatly needed to manage waste
		Mortuary in Namayumba HC IV

SACCO NAME	CATEGORY	PRIORITIES
		Enforcement for the people who have no toilets
	Education	Construction of classroom block at Namayumba C/U Primary School
		Construction of headquarters for teachers at St Mathias Bananywa Primary School
	Physical Planning	Provision of physical plannning structures
Kavumba ward	Education	Consider sports among the youth
		Availing necessities to government aided Schools
	Health	Garbage collection
	Works	Installation of culverts in Kavumba-Namusera road
		Consideration of Kkona- Namusera main road and Mukambwe road
	Physical Planning	Maintaining street lights in Kkona Town Council

Appendix 2: Rate of Disbursement to House holds

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
				(A)	(B)	(C) = (B/A)
1	Wakiso District	Bussi	Tebankiza Bussi PDM SACCO	210,428,988	192,428,988	91%
2	Wakiso District	Bussi	Gulwe Bussi PDM SACCO	210,428,988	192,428,988	91%
3	Wakiso District	Kasengejje	Kasengejje PDM SACCO	210,428,988	209,428,988	100%
4	Wakiso District	Bukondo	Bukondo chance PDM SACCO	210,428,988	210,428,988	100%
5	Wakiso District	Namayumba	Luguzi Namayumba	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
			PDM SACCO			
6	Wakiso District	Gombe	Gombe PDM SACCO	210,428,988	210,428,988	100%
7	Wakiso District	Mende	Namusera Mende PDM SACCO	210,428,988	210,428,988	100%
8	Wakiso District	Kavumba	Kavumba PDM SACCO	210,428,988	210,428,988	100%
9	Wakiso District	Kisimbiri	Kisimbiri PDM SACCO	210,428,988	210,428,988	100%
10	Wakiso District	Mpunga	Mpunga PDM SACCO	210,428,988	210,428,988	100%
11	Wakiso District	Kyengera	Kasengejje Kyengera PDM SACCO	210,428,988	210,428,988	100%
12	Wakiso District	Kyengera	Buddo Kyengera PDM SACCO	210,428,988	210,428,988	100%
13	Wakiso District	Kyengera	Katereke Kyengera PDM SACCO	210,428,988	210,428,988	100%
14	Wakiso District	Kyengera	Kikajjo Kyengera PDM SACCO	210,428,988	210,428,988	100%
15	Wakiso District	Kyengera	Kitemu-Kisozi Kyengera PDM SACCO	210,428,988	210,428,988	100%
16	Wakiso District	Kyengera	Kyengera Kyengera PDM SACCO	210,428,988	210,428,988	100%
17	Wakiso District	Kyengera	Maya Kyengera PDM	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
			SACCO			
18	Wakiso District	Kyengera	Nabbingo Kyengera PDM SACCO	210,428,988	210,428,988	100%
19	Wakiso District	Kyengera	Nanziga Kyengera PDM SACCO	210,428,988	210,428,988	100%
20	Wakiso District	Kyengera	Nsangi Kyengera PDM SACCO	210,428,988	210,428,988	100%
21	Wakiso District	Mende	Bakka Mende PDM SACCO	210,428,988	210,428,988	100%
22	Wakiso District	Mende	Bbanda Mende PDM SACCO	210,428,988	210,428,988	100%
23	Wakiso District	Mende	Kaliti Mende PDM SACCO	210,428,988	210,428,988	100%
24	Wakiso District	Mende	Mende Mende PDM SACCO	210,428,988	210,428,988	100%
25	Wakiso District	Wakiso	Bukasa Wakiso PDM SACCO	210,428,988	210,428,988	100%
26	Wakiso District	Wakiso	Buloba Wakiso PDM SACCO	210,428,988	210,428,988	100%
27	Wakiso District	Wakiso	Kyebando Wakiso PDM SACCO	210,428,988	208,428,988	99%
28	Wakiso District	Wakiso	Lukwanga Wakiso PDM SACCO	210,428,988	210,428,988	100%
29	Wakiso District	Wakiso	Nakabugo Wakios PDM	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
			SACCO			
30	Wakiso District	Wakiso	Naluvule Wakiso PDM SACCO	210,428,988	206,428,988	98%
31	Wakiso District	Wakiso	Sumbwe Wakiso PDM SACCO	210,428,988	210,428,988	100%
32	Wakiso District	Kakiri	Buwanuka Kakiri PDM SACCO	210,428,988	210,428,988	100%
33	Wakiso District	Kakiri	Kamuli Kakiri PDM SACCO	210,428,988	210,428,988	100%
34	Wakiso District	Kakiri	Kikandwa Kakiri PDM SACCO	210,428,988	210,428,988	100%
35	Wakiso District	Kakiri	Lubbe Kakiri PDM SACCO	210,428,988	210,428,988	100%
36	Wakiso District	Kakiri	Luwunga Kakiri PDM SACCO	210,428,988	210,428,988	100%
37	Wakiso District	Kakiri	Magoggo Kakiri PDM SACCO	210,428,988	210,428,988	100%
38	Wakiso District	Kakiri	Nampunge Kakiri PDM SACCO	210,428,988	210,428,988	100%
39	Wakiso District	Kakiri	Sentema Kakiri PDM SACCO	210,428,988	210,428,988	100%
40	Wakiso District	Kakiri	Bukalango Kakiri PDM SACCO	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
41	Wakiso District	Kakiri	Busujja Kakiri PDM SACCO	210,428,988	210,428,988	100%
42	Wakiso District	Kakiri	Kakiri Kakiri PDM SACCO	210,428,988	210,428,988	100%
43	Wakiso District	Kakiri	Kikubampanga Kakiri PDM SACCO	210,428,988	210,428,988	100%
44	Wakiso District	Kakiri	Lugeye Kakiri PDM SACCO	210,428,988	210,428,988	100%
45	Wakiso District	Kakiri	Nakyerongosa Kakiri PDM SACCO	210,428,988	210,428,988	100%
46	Wakiso District	Masuliita	Bbaale Mukwenda Masuliita PDM SACCO	210,428,988	210,428,988	100%
47	Wakiso District	Masuliita	Lungudde Masuliita PDM SACCO	210,428,988	210,428,988	100%
48	Wakiso District	Masuliita	Kyengeza Masuliita PDM SACCO	210,428,988	210,428,988	100%
49	Wakiso District	Masuliita	Lwemwedde Masuliita PDM SACCO	210,428,988	210,428,988	100%
50	Wakiso District	Masuliita	Manze Masuliita PDM SACCO	210,428,988	210,428,988	100%
51	Wakiso District	Masuliita	Nakikungube Masuliita PDM SACCO	210,428,988	210,428,988	100%
52	Wakiso	Masuliita	Tumbaali	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
	District		Masuliita PDM SACCO			
53	Wakiso District	Masuliita	Bbika Masuliita PDM SACCO	210,428,988	210,428,988	100%
54	Wakiso District	Masuliita	Kanzize Masuliita PDM SACCO	210,428,988	210,428,988	100%
55	Wakiso District	Masuliita	Katikamu Masuliita PDM SACCO	210,428,988	210,428,988	100%
56	Wakiso District	Masuliita	Masuliita Masuliita PDM SACCO	210,428,988	210,428,988	100%
57	Wakiso District	Namayumba	Bbembe Namayumba PDM SACCO	210,428,988	210,428,988	100%
58	Wakiso District	Namayumba	Bukondo Namayumba PDM SACCO	210,428,988	210,428,988	100%
59	Wakiso District	Namayumba	Kanziro Namayumba PDM SACCO	210,428,988	210,428,988	100%
60	Wakiso District	Namayumba	Kitayita Namayumba PDM SACCO	210,428,988	210,428,988	100%
61	Wakiso District	Namayumba	Kyasa Namayumba PDM SACCO	210,428,988	210,428,988	100%
62	Wakiso District	Namayumba	Nakedde Namayumba PDM SACCO	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
63	Wakiso District	Namayumba	Kyampisi Namayumba PDM SACCO	210,428,988	210,428,988	100%
64	Wakiso District	Namayumba	Kyanuna Namayumba PDM SACCO	210,428,988	210,428,988	100%
65	Wakiso District	Namayumba	Lutiisi Namayumba PDM SACCO	210,428,988	210,428,988	100%
66	Wakiso District	Bussi	Balabala Bussi PDM SACCO	210,428,988	171,428,988	81%
67	Wakiso District	Bussi	Bussi/Kisaba Bussi PDM SACCO	210,428,988	168,428,988	80%
68	Wakiso District	Bussi	Zzinga Bussi PDM SACCO	210,428,988	170,428,988	81%
69	Wakiso District	Kajjansi	Bulwanyi Kajjansi PDM SACCO	210,428,988	210,428,988	100%
70	Wakiso District	Kajjansi	Bweya Kajjansi PDM SACCO	210,428,988	210,428,988	100%
71	Wakiso District	Kajjansi	Kitende Kajjansi PDM SACCO	210,428,988	210,428,988	100%
72	Wakiso District	Kajjansi	Nakawuka Kajjansi PDM SACCO	210,428,988	210,428,988	100%
73	Wakiso District	Kajjansi	Namulanda Kajjansi PDM SACCO	210,428,988	210,428,988	100%
74	Wakiso	Kajjansi	Nankonge	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
	District		Kajjansi PDM SACCO			
75	Wakiso District	Kajjansi	Ngongolo Kajjansi PDM SACCO	210,428,988	210,428,988	100%
76	Wakiso District	Kajjansi	Nkungulutale Kajjansi PDM SACCO	210,428,988	210,428,988	100%
77	Wakiso District	Kajjansi	Nsaggu Kajjansi PDM SACCO	210,428,988	210,428,988	100%
78	Wakiso District	Kajjansi	Ssisa Kajjansi PDM SACCO	210,428,988	210,428,988	100%
79	Wakiso District	Kajjansi	Wamala Kajjansi PDM SACCO	210,428,988	210,428,988	100%
80	Wakiso District	Kasanje	Bulumbu Kasanje PDM SACCO	210,428,988	210,428,988	100%
81	Wakiso District	Kasanje	Jungo Kasanje PDM SACCO	210,428,988	210,428,988	100%
82	Wakiso District	Kasanje	Kasanje Kasanje PDM SACCO	210,428,988	210,428,988	100%
83	Wakiso District	Kasanje	Mako Kasanje PDM SACCO	210,428,988	210,428,988	100%
84	Wakiso District	Kasanje	Sokolo Kasanje PDM SACCO	210,428,988	210,428,988	100%
85	Wakiso District	Kasanje	Ssazi Kasanje PDM SACCO	210,428,988	210,428,988	100%
86	Wakiso	Kasanje	Zziba Kasanje	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
	District		PDM SACCo			
87	Wakiso District	Katabi	Kabaale Katabi PDM SACCO	210,428,988	210,428,988	100%
88	Wakiso District	Katabi	Kisubi Katabi PDM SACCO	210,428,988	210,428,988	100%
89	Wakiso District	Katabi	Kitala Katabi PDM SACCO	210,428,988	210,428,988	100%
90	Wakiso District	Katabi	Nalugala Katabi PDM SACCO	210,428,988	210,428,988	100%
91	Wakiso District	Katabi	Nkumba Katabi PDM SACCO	210,428,988	210,428,988	100%
92	Wakiso District	Kasangati	Bulamu Kasangati PDM SACCO	210,428,988	210,428,988	100%
93	Wakiso District	Kasangati	Gayaza Kasangati PDM SACCO	210,428,988	210,428,988	100%
94	Wakiso District	Kasangati	Kabubbu Kasangati PDM SACCO	210,428,988	210,428,988	100%
95	Wakiso District	Kasangati	Katadde Kasangati PDM SACCO	210,428,988	210,428,988	100%
96	Wakiso District	Kasangati	Kiteezi Kasangati PDM SACCO	210,428,988	210,428,988	100%
97	Wakiso District	Kasangati	Masooli Kasangati PDM SACCO	210,428,988	210,428,988	100%

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
98	Wakiso District	Kasangati	Nangabo Kasangati PDM SACCO	210,428,988	210,428,988	100%
99	Wakiso District	Kasangati	Wampewo Kasangati PDM SACCO	210,428,988	210,428,988	100%
100	Wakiso District	Kasangati	Wattuba Kasangati PDM SACCO	210,428,988	210,428,988	100%
				21,042,898,800	20,878,898,800	99%

Appendix 3: Compliance with Allocation Criteria for Special Interest Groups

SN	Parish/ Ward	PDM SACCO Name	Category of PRF beneficiaries	Total No. of PRF beneficiaries	Amount disbursed	Required allocation (%age)	Actual allocation (%age)	Variance (%age)	Remarks (Below, Above, As per requirement)
1	Bukondo	Bukondo PDM SACCO	Women	65	65,000,000	30%	65	(35)	
			Youth	20	20,000,000	30%	20	10	
			Persons with Disabilities and the elderly	00	00	10%	-	00	Have few pwds
			Older Persons	00	00	10%	-	00	
			Men/General Community	15	15,000,000	20%	15	05	
			Total	**100**	**100,000,000**	**100%**	100		
2		**Kisimbiri PDM Sacco**							
			Women	**53**	53,000,000	30%	53	(23)	
			Youth	**19**	19,000,000	30%	19	11	
			Persons with Disabilities and the elderly	**09**	9,000,000	10%	09	01	
			Older Persons	**06**	6,000,000	10%	06	04	

			Men/General Community	**13**	13,000,000	20%	13	07	
			Total	**100**	**100,000,000**	**100%**	**100**		
3		**Mpunga – Wakiso PDM Sacco**	Women	56	56,000,000	30%	56	(26)	
			Youth	22	22,000,000	30%	22	08	
			Persons with Disabilities and the elderly	08	8,000,000	10%	08	02	
			Older Persons	03	3,000,000	10%	03	07	
			Men/General Community	11	11,000,000	20%	11	09	
			Total	**100**	**100,000,000**	**100%**	**100**		
4		**Gombe PDM SACCO**	Women	57	57,000,000	30%	57	(27)	
			Youth	17	17,000,000	30%	17	13	
			Persons with Disabilities and the elderly	09	9,000,000	10%	09	01	
			Older Persons	08	8,000,000	10%	08	02	
			Men/General Community	09	9,000,000	20%	09	11	
			Total	**100**	**100,000,000**	**100%**	**100**		
5		**Kasengejje PDM**	Women	54	54,000,000	30%	54	(24)	
			Youth	22	22,000,000	30%	22	08	
			Persons with Disabilities and the elderly	08	8,000,000	10%	08	02	
			Older Persons	02	2,000,000	10%	02	08	
			Men/General Community	14	14,000,000	20%	14	06	
			Total		**100,000,000**	**100%**	**100**		
6		**Namusera PDM SACCO**	Women	**40**	40,000,000	30%	43	(13)	
			Youth	**25**	25,000,000	30%	26	04	
			Persons with Disabilities and the elderly	**06**	6,000,000	10%	06	04	
			Older Persons	**08**	8,000,000	10%	08	02	
			Men/General	**21**	21,000,000	20%	21	(1)	

			Community						
			Total	**100**		**100%**	**106**		
7		**Kavumba PDM SACCO**	Women	35	35,000,000	30%	35	(5)	
			Youth	29	29,000,000	30%	29	01	
			Persons with Disabilities and the elderly	09	9,000,000	10%	09	01	
			Older Persons	06	6,000,000	10%	06	04	
			Men/General Community	21	21,000,000	20%	21	(1)	
			Total	**100**	**100,000,000**	**100%**	**100**		
8	Bussi	Tebankiza PDM SACCO	Women	52	52,000,000	30%	52	(22)	
			Youth	32	32,000,000	30%	32	(2)	
			Persons with Disabilities and the elderly	1	1,000,000	10%	1	09	
			Older Persons	25	25,000,000	10%	25	(15)	
			Men/General Community		0	20%	0	20	
			Total	**110**	**110,000,000**	**100%**	110		
9	Bussi	Gulwe PDM SACCO	Women			30%		Did not follow the allocation categories in disbursing funds	
			Youth			30%			
			Persons with Disabilities and the elderly			10%			
			Older Persons			10%			
			Men/General Community			20%			
			Total			**100%**		Did not follow the allocation categories in disbursing funds	
10	Luguzi	Luguzi PDM Sacco	Women			30%			
			Youth			30%			
			Persons with Disabilities and the elderly			10%			
			Older Persons			10%			
			Men/General Community			20%			

			Total			**100%**				

Appendix 4: Implementation of unfunded activities

SN	Program	Sub-program	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Are there clear targets and performance indicators to measure performance quantification? (Yes/ No) If no give the reason	Is the performance indicator used by Management reasonable? (Yes/ No) If no give the reason	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX ('000')	Revised budget UGX ('000')	Amount released UGX ('000')	Amount Spent UGX ('000')	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity
	(A)	(B)	(D)	(F)	(G)	(H)	(I)	(J)	(K)		(L)	(M)	(N)	(O)	(P)	(Q)=(H-P)	(R)
1	Agro-Industrialization	Storage, Agro-Processing and Value addition	Value chain development and management	Monitoring and supervision of PDM SACCO projects	Number of groups	10,000	Yes	Yes	Not fully quantified	Not fully quantified	0	100,359,000	100,359,000	100,359,000	10,000	-	Fully implemented
2	Agro-Industrialization	Institutional Strengthening and Coordination	Water for production promoted Small scale irrigation promotion	Supply and installation of equipment to farmers who were successful	Number of irrigation equipment	225	Yes	Yes	Fully quantified	Not fully quantified	0	6,770,000,000	6,770,000,000	4,114,608,000	95	190	Partially implemented
3	Agro-Industrialization	Institutional Strengthening and Coordination	Extension services	Extension services strengtheed in LLGS	Number of LLGs	15	Yes	Yes	Not fully quantified		261,290,554	261,290,554	261,290,554	261,216,850	15	5	Fully implemented

4	Integrated Transport Infrastructure And Services	Transport Infrastructure and Services Development	Road Maintenance	Routine road maintenance of various roads	Number of kilometrage	400	Yes	Yes	Fully quantified	Fully quantified	253,190,000	253,190,000	253,190,000	253,190,000	400	0	Fully implemented
5	Community Mobilization and Mindset change	Strengthening and Institutional support	Inspection and Monitoring	Support to projects through Micro Projects under OPM	Number of projects	25	Yes	Yes	Fully quantified		571,000,000	571,000,000	571,000,000	571,000,000	22	3	Partially implemented
6	Development Plan Implementation	Accountability systems and service delivery	Planning and budgeting services	Consultancy services on long term Nambale and Nerimah District lawyers litigation	Number of kilometrage	0.5	Yes	Yes	Fully quantified		900,000,000	900,000,000	900,000,000	900,000,000	1.5	-1	Fully implemented
8	Human Capital Development	Population, Health and Safety management	Support to Hospitals	Completion of the Phase 2 of Mutuba 1 Nangabo HCIII	No of HCs	1	Yes	Yes	Fully quantified		858,316,000	858,316,000	858,316,000	268,000,000	0	6	Partially implemented
9	Human Capital Development	Population, Health and Safety management	Support to Hospitals	Completion of the Phase 2 of Buloba Kitawuluzi HCIII	No of HCs	1	Yes	Yes	Fully quantified	Fully quantified	858,316,000	858,316,000	858,316,000	760,000,000	4	4	Partially implemented
10	Human Capital Development	Population, Health and Safety management	Support to Hospitals	Processing of land titles for selected health facilities	No of titles processed	5	Yes	Yes	Fully quantified		95,000,000	95,000,000	95,000,000	95,000,000	1	0	Fully implemented
11	Manufacturing	Industrial and Technological Develo	Inspection and Monitoring	Fully established industrial parks established	Number of parks	4	Yes	Yes	Fully quantified		50,000,000	50,000,000	0	0	0	4	Not implemented

		pment															
12	Human Capital Development	Population, Health and Safety management	Immunisation services	Target population fully immunized with yellow fever, measles	Number immunized	0	No	No	Not fully quantified	Not fully quantified	2,886,473,000	3,424,418,000	3,424,418,000	3,424,418,000	0	0	Fully implemented
											6,733,585,554	14,141,889,554	14,091,889,554	10,747,791,850			

Appendix 5: Over/ Under receipt of UPE Capitation Grants in relation to actual pupil enrolment

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
					C=(A*B)	D	E=(C+D)	F	E-F
1	525749	Bugujju C/U Primary School	120	20,000	2,400,000	1,350,000	3,750,000	4,291,617	541,617
2	525758	Bulwanyi C/S Primary School	393	20,000	7,860,000	1,350,000	9,210,000	9,980,400	770,400
3	525761	Busawula Primary School	350	20,000	7,000,000	1,350,000	8,350,000	9,348,000	998,000
4	525763	Bussi Gombe Primary School	154	20,000	3,080,000	1,350,000	4,430,000	4,623,600	193,600
5	525764	Bussi Modern Primary School	230	20,000	4,600,000	1,350,000	5,950,000	6,446,400	496,400
6	530328	Bussi Parents Primary School	446	20,000	8,920,000	1,350,000	10,270,000	12,175,200	1,905,200
7	525765	Bussi Primary School	178	20,000	3,560,000	1,350,000	4,910,000	5,181,600	271,600
8	525775	Entebbe Umea Primary School	660	20,000	13,200,000	1,350,000	14,550,000	16,267,200	1,717,200
9	525777	Gimbo Primary School	292	20,000	5,840,000	1,350,000	7,190,000	7,246,200	56,200
10	525782	Jjanyi Primary School	304	20,000	6,080,000	1,350,000	7,430,000	8,548,200	1,118,200
11	525783	Jjungo C/U Primary School	301	20,000	6,020,000	1,350,000	7,370,000	18,063,600	10,693,600
12	525784	Kaababi - Bulondo Primary School	344	20,000	6,880,000	1,350,000	8,230,000	10,631,400	2,401,400
13	525787	Kabunza Primary School	496	20,000	9,920,000	1,350,000	11,270,000	28,878,000	17,608,000
14	525789	Kambugu Umea Primary School	346	20,000	6,920,000	1,350,000	8,270,000	13,012,200	4,742,200
15	525792	Kasaamu Primary School	135	20,000	2,700,000	1,350,000	4,050,000	6,055,800	2,005,800
16	525793	Kasanje C/U Primary School	192	20,000	3,840,000	1,350,000	5,190,000	6,948,600	1,758,600
17	107339	Kasengejje Primary School	615	20,000	12,300,000	1,350,000	13,650,000	16,509,000	2,859,000
18	525323	Kisimbiri C/U Primary School	1051	20,000	21,020,000	1,350,000	22,370,000	30,146,400	7,776,400
19	525325	Kitalya Primary School	370	20,000	7,400,000	1,350,000	8,750,000	9,701,400	951,400
20	525326	Kitayita Chance School	223	20,000	4,460,000	1,350,000	5,810,000	7,209,000	1,399,000

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
21	525327	Kiteezi Centre For Disabled Primary School	582	20,000	11,640,000	1,350,000	12,990,000	13,144,146	154,146
22	524112	Kiziba Primary School	210	20,000	4,200,000	1,350,000	5,550,000	6,818,400	1,268,400
23	530459	Kizinga Primary School	260	20,000	5,200,000	1,350,000	6,550,000	8,864,400	2,314,400
24	530592	Kkata C/U Primary School	386	20,000	7,720,000	1,350,000	9,070,000	9,720,000	650,000
25	523997	Kyampisi Primary School (Wakiso)	249	20,000	4,980,000	1,350,000	6,330,000	6,595,200	265,200
26	525335	Kyebando Umea Primary School	2010	20,000	40,200,000	1,350,000	41,550,000	51,648,000	10,098,000
27	525338	Light & Grammar Katikamu Day &	377	20,000	7,540,000	1,350,000	8,890,000	9,273,600	383,600
28	525340	Lutaba Chance School	151	20,000	3,020,000	1,350,000	4,370,000	6,948,600	2,578,600
29	525344	Manze Primary School	301	20,000	6,020,000	1,350,000	7,370,000	7,674,000	304,000
30	545961	Mpumudde Primary School (Wakiso)	417	20,000	8,340,000	1,350,000	9,690,000	10,873,200	1,183,200
31	667483	Namagera Cu Primary School	176	20,000	3,520,000	1,350,000	4,870,000	5,349,000	479,000
32	530447	Namugala Primary School	295	20,000	5,900,000	1,350,000	7,250,000	9,050,400	1,800,400
33	526004	Namugonde Primary School	483	20,000	9,660,000	1,350,000	11,010,000	14,016,600	3,006,600
34	526007	Namusera Umea Primary School	403	20,000	8,060,000	1,350,000	9,410,000	12,026,400	2,616,400
35	526010	Nanziga Primary School	239	20,000	4,780,000	1,350,000	6,130,000	8,157,600	2,027,600
36	526011	Nanziga Sda Primary School	303	20,000	6,060,000	1,350,000	7,410,000	8,046,000	636,000
37	530452	Nkumba Quran Primary School	410	20,000	8,200,000	1,350,000	9,550,000	10,929,000	1,379,000
38	526019	Sokolo Primary School	154	20,000	3,080,000	1,350,000	4,430,000	6,167,400	1,737,400
39	526021	Ssagala Primary School	238	20,000	4,760,000	1,350,000	6,110,000	7,376,400	1,266,400
40	526022	Ssakabusolo Primary School	382	20,000	7,640,000	1,350,000	8,990,000	9,794,400	804,400
41	526029	Ssisa Primary School	407	20,000	8,140,000	1,350,000	9,490,000	13,719,000	4,229,000
42	526030	Ssumba Bubebbere Primary School	304	20,000	6,080,000	1,350,000	7,430,000	8,213,400	783,400
43	526038	St Anne Naddangira Girls' Primary S	750	20,000	15,000,000	1,350,000	16,350,000	17,290,200	940,200
44	526043	St Francis Kabagezi Primary School	169	20,000	3,380,000	1,350,000	4,730,000	6,037,200	1,307,200
45	526053	St Jude Nakasozi P/ S	404	20,000	8,080,000	1,350,000	9,430,000	9,906,000	476,000
46	526059	St Kizito Mpala Primary School	270	20,000	5,400,000	1,350,000	6,750,000	8,120,400	1,370,400
47	787208	St Maria Gorretti Kazinga Primary School	0	20,000	-	1,350,000	1,350,000	8,864,400	7,514,400
48	526036	St Thereza Nampunge Primary School	905	20,000	18,100,000	1,350,000	19,450,000	21,289,200	1,839,200
49	526072	Wabiyinja C/S Primary School	161	20,000	3,220,000	1,350,000	4,570,000	6,967,200	2,397,200
50	130170	Wampeewo Primary School	1208	20,000	24,160,000	1,350,000	25,510,000	26,441,400	931,400
1	530323	Banda C/U Primary School	219	20,000	4,380,000	1,350,000	5,730,000	4,340,444	1,389,556
2	525744	Bandwe Church Of Uganda Primary School	729	20,000	14,580,000	1,350,000	15,930,000	14,618,432	1,311,568
3	548284	Bakka Primary School Wakiso	743	20,000	14,860,000	1,350,000	16,210,000	10,004,323	6,205,677
4	525745	Bbale Wasswa Primary School	248	20,000	4,960,000	1,350,000	6,310,000	4,047,485	2,262,515
5	530324	Bbembe C/U Primary School	381	20,000	7,620,000	1,350,000	8,970,000	4,254,997	4,715,003

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
6	546126	Bbira Primary School (Wakiso)	973	20,000	19,460,000	1,350,000	20,810,000	15,082,284	5,727,716
7	530325	Bishop Kawuma Zzinga Primary School	463	20,000	9,260,000	1,350,000	10,610,000	4,901,949	5,708,051
8	32791	Budo Junior School	1766	20,000	35,320,000	1,350,000	36,670,000	20,514,238	16,155,762
9	525747	Bugimba Primary School	253	20,000	5,060,000	1,350,000	6,410,000	3,376,119	3,033,881
10	530326	Bugiri Public Primary School	257	20,000	5,140,000	1,350,000	6,490,000	3,131,987	3,358,013
11	525748	Bugogo Primary School	376	20,000	7,520,000	1,350,000	8,870,000	5,268,148	3,601,852
12	525750	Building Tommorow Academy Of Buwasa	308	20,000	6,160,000	1,350,000	7,510,000	4,596,783	2,913,217
13	525751	Building Tommorow Academy Of Lutiisi	320	20,000	6,400,000	1,350,000	7,750,000	4,755,469	2,994,531
14	108957	Bukasa Mixed Primary School	967	20,000	19,340,000	1,350,000	20,690,000	11,884,145	8,805,855
15	525753	Bukondo Chance Primary School	343	20,000	6,860,000	1,350,000	8,210,000	6,427,800	1,782,200
16	525754	Bulenge Primary School	224	20,000	4,480,000	1,350,000	5,830,000	4,490,550	1,339,450
17	525757	Buloba C/U Primary School	1159	20,000	23,180,000	1,350,000	24,530,000	22,833,000	1,697,000
18	530329	Buvvi Chance Primary School	254	20,000	5,080,000	1,350,000	6,430,000	5,181,600	1,248,400
19	525769	Buwanuka Primary School	659	20,000	13,180,000	1,350,000	14,530,000	11,580,000	2,950,000
20	525770	Buwembo Pruimary School	290	20,000	5,800,000	1,350,000	7,150,000	6,297,600	852,400
21	525771	Buyege Boys Primary School	413	20,000	8,260,000	1,350,000	9,610,000	6,465,000	3,145,000
22	530331	Bweya Children'S Home	497	20,000	9,940,000	1,350,000	11,290,000	9,794,400	1,495,600
23	525772	Bweya Muslim Primary School	448	20,000	8,960,000	1,350,000	10,310,000	9,310,800	999,200
24	1074133	Gayaza Church Of Uganda Primary School	1095	20,000	21,900,000	1,350,000	23,250,000	21,438,000	1,812,000
25	109008	Gayaza Junior School	1764	20,000	35,280,000	1,350,000	36,630,000	30,700,474	5,929,526
26	530334	Gobero Baptist Primary School	130	20,000	2,600,000	1,350,000	3,950,000	3,321,600	628,400
27	525778	Gobero Primary School	353	20,000	7,060,000	1,350,000	8,410,000	7,804,200	605,800
28	530335	Gombe-Kayunga Primary School	1218	20,000	24,360,000	1,350,000	25,710,000	20,322,000	5,388,000
29	701959	Jombe Primary School	163	20,000	3,260,000	1,350,000	4,610,000	2,131,043	2,478,957
30	525785	Kabaale C/U Primary School	422	20,000	8,440,000	1,350,000	9,790,000	8,697,000	1,093,000
31	525786	Kabulamuliro Primary School	555	20,000	11,100,000	1,350,000	12,450,000	8,827,200	3,622,800
32	525788	Kakiri Army Primary School	403	20,000	8,060,000	1,350,000	9,410,000	8,790,000	620,000
33	525790	Kamuli Nalinya Primary School	575	20,000	11,500,000	1,350,000	12,850,000	12,696,000	154,000
34	530336	Kasangati Muslim Primary School	719	20,000	14,380,000	1,350,000	15,730,000	13,235,400	2,494,600
35	525794	Kasudde Primary School	556	20,000	11,120,000	1,350,000	12,470,000	9,943,200	2,526,800
36	530337	Katiiti Baptist Primary School	292	20,000	5,840,000	1,350,000	7,190,000	6,651,000	539,000
37	525795	Katulaga Primary School	351	20,000	7,020,000	1,350,000	8,370,000	7,283,400	1,086,600
38	525796	Katuuso Rpc Community School (Wakiso)	152	20,000	3,040,000	1,350,000	4,390,000	3,600,600	789,400
39	530338	Kavumba C/U Primary School	490	20,000	9,800,000	1,350,000	11,150,000	10,054,800	1,095,200
40	530341	Kikajjo Sda Primary School	0	20,000	-	1,350,000	1,350,000	-	1,350,000

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
41	525804	Kikandwa Baptist School	391	20,000	7,820,000	1,350,000	9,170,000	8,678,400	491,600
42	525805	Kikandwa C/U Primary School	394	20,000	7,880,000	1,350,000	9,230,000	8,492,400	737,600
43	684770	Kikusa Church Of Uganda Primary School	680	20,000	13,600,000	1,350,000	14,950,000	9,924,600	5,025,400
44	525322	Kirugaluga Primary School	279	20,000	5,580,000	1,350,000	6,930,000	5,256,000	1,674,000
45	684772	Kitala Church Of Uganda Primary School	628	20,000	12,560,000	1,350,000	13,910,000	13,588,800	321,200
46	525328	Kiteezi Cou Primary School	735	20,000	14,700,000	1,350,000	16,050,000	15,727,800	322,200
47	525329	Kitegomba C/U Primary School	475	20,000	9,500,000	1,350,000	10,850,000	10,836,000	14,000
48	525330	Kitende Primary School	928	20,000	18,560,000	1,350,000	19,910,000	16,453,200	3,456,800
49	525334	Kojja Chance School	492	20,000	9,840,000	1,350,000	11,190,000	9,627,000	1,563,000
50	530594	Kyengera Muslim Primary School	855	20,000	17,100,000	1,350,000	18,450,000	16,713,600	1,736,400
51	525336	Kyengera Primary School	816	20,000	16,320,000	1,350,000	17,670,000	15,932,400	1,737,600
52	525337	Kyengeza Muslim Primary School	836	20,000	16,720,000	1,350,000	18,070,000	16,639,200	1,430,800
53	525341	Mabombwe C/U Primary School	303	20,000	6,060,000	1,350,000	7,410,000	3,377,400	4,032,600
54	525343	Makamba Memorial Primary School	453	20,000	9,060,000	1,350,000	10,410,000	8,120,400	2,289,600
55	530597	Malangata Gayaza Light Sda Primar	480	20,000	9,600,000	1,350,000	10,950,000	10,054,800	895,200
56	530598	Masooli Primary School	633	20,000	12,660,000	1,350,000	14,010,000	13,086,600	923,400
57	525346	Masulita Junior School	276	20,000	5,520,000	1,350,000	6,870,000	5,851,200	1,018,800
58	525347	Mayirikiti Moslem Primary School	724	20,000	14,480,000	1,350,000	15,830,000	13,960,800	1,869,200
59	530599	Mende Kalema Memorial Primary Sc	510	20,000	10,200,000	1,350,000	11,550,000	10,073,400	1,476,600
60	548646	Mugongo Primary School (Wakiso)	1103	20,000	22,060,000	1,350,000	23,410,000	20,247,600	3,162,400
61	545962	Muguluka Primary School (Wakiso)	189	20,000	3,780,000	1,350,000	5,130,000	4,884,000	246,000
62	525989	Mugwanya Preparatory School	1148	20,000	22,960,000	1,350,000	24,310,000	23,372,400	937,600
63	525990	Munkabira Primary School	449	20,000	8,980,000	1,350,000	10,330,000	7,469,400	2,860,600
64	525992	Muzinda C/U Primary School	367	20,000	7,340,000	1,350,000	8,690,000	7,227,600	1,462,400
65	525997	Nabukalu C/U Primary School	626	20,000	12,520,000	1,350,000	13,870,000	9,310,800	4,559,200
66	525998	Naggulu Umea Primary School	591	20,000	11,820,000	1,350,000	13,170,000	11,189,400	1,980,600
67	525999	Nakedde Primary School	397	20,000	7,940,000	1,350,000	9,290,000	8,697,000	593,000
68	122661	Nakikungube Primary School	248	20,000	4,960,000	1,350,000	6,310,000	4,400,400	1,909,600
69	530446	Namagoma Umea Primary School	743	20,000	14,860,000	1,350,000	16,210,000	12,231,000	3,979,000
70	526002	Namayumba C/U Primary School	596	20,000	11,920,000	1,350,000	13,270,000	11,821,800	1,448,200
71	526008	Nankonge Primary School	448	20,000	8,960,000	1,350,000	10,310,000	9,050,400	1,259,600
72	526013	Nkonya Mixed Primary School	151	20,000	3,020,000	1,350,000	4,370,000	4,140,000	230,000
73	526014	Nkumba Primary School	1285	20,000	25,700,000	1,350,000	27,050,000	24,562,800	2,487,200
74	863673	Nsangi Mixed Primary School	853	20,000	17,060,000	1,350,000	18,410,000	17,308,800	1,101,200
75	530453	Sacred Heart Nalubudde Primary Sc	79	20,000	1,580,000	1,350,000	2,930,000	2,484,600	445,400

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
76	526027	Sentema C/U Primary School	463	20,000	9,260,000	1,350,000	10,610,000	9,329,400	1,280,600
77	701958	Sentigi Primary School	392	20,000	7,840,000	1,350,000	9,190,000	7,581,000	1,609,000
78	526018	Sir Appolo Kaggwa Mem Sch	1068	20,000	21,360,000	1,350,000	22,710,000	17,792,400	4,917,600
79	526023	Ssanda Primary School	920	20,000	18,400,000	1,350,000	19,750,000	14,872,200	4,877,800
80	526026	Ssentema Catholic School	307	20,000	6,140,000	1,350,000	7,490,000	6,576,600	913,400
81	526028	Ssentema Quran Primary School	592	20,000	11,840,000	1,350,000	13,190,000	9,422,400	3,767,600
82	530457	St Anthony Bukasa Primary School	273	20,000	5,460,000	1,350,000	6,810,000	4,326,000	2,484,000
83	526039	St Bruno Kikajjo Sserunkuuma Kase	952	20,000	19,040,000	1,350,000	20,390,000	8,920,200	11,469,800
84	526040	St Bruno Zziru Primary School	410	20,000	8,200,000	1,350,000	9,550,000	9,050,400	499,600
85	526041	St Charles Lwanga Kawuku	904	20,000	18,080,000	1,350,000	19,430,000	18,815,400	614,600
86	530454	St Denis Kigero Primary School	485	20,000	9,700,000	1,350,000	11,050,000	10,222,200	827,800
87	526045	St John Bosco Gayaza Boys	796	20,000	15,920,000	1,350,000	17,270,000	11,710,200	5,559,800
88	530460	St Joseph Boarding P/ S Nabbingo	1565	20,000	31,300,000	1,350,000	32,650,000	28,301,400	4,348,600
89	526047	St Joseph Bukobero Primary School	325	20,000	6,500,000	1,350,000	7,850,000	5,516,400	2,333,600
90	526048	St Joseph Kanzize Primary School	469	20,000	9,380,000	1,350,000	10,730,000	9,589,800	1,140,200
91	530461	St Joseph Katadde Primary School	598	20,000	11,960,000	1,350,000	13,310,000	11,542,800	1,767,200
92	526049	St Joseph Maya Primary School	471	20,000	9,420,000	1,350,000	10,770,000	9,348,000	1,422,000
93	526051	St Jude Banda C/S Primary School	215	20,000	4,300,000	1,350,000	5,650,000	5,200,200	449,800
94	526054	St Kizito Bbembe Primary School	386	20,000	7,720,000	1,350,000	9,070,000	8,808,600	261,400
95	526055	St Kizito Buzimba Primary School	293	20,000	5,860,000	1,350,000	7,210,000	7,078,800	131,200
96	526056	St Kizito Katwe Primary School	244	20,000	4,880,000	1,350,000	6,230,000	4,177,200	2,052,800
97	526057	St Kizito Kisozi P/S	451	20,000	9,020,000	1,350,000	10,370,000	9,143,400	1,226,600
98	526058	St Kizito Kiti Primary School	278	20,000	5,560,000	1,350,000	6,910,000	6,111,600	798,400
99	530462	St Kizito Lubbe Primary School	415	20,000	8,300,000	1,350,000	9,650,000	8,548,200	1,101,800
100	526060	St Kizito Nakitokolo Primary Schoo	350	20,000	7,000,000	1,350,000	8,350,000	8,008,800	341,200
101	530449	St Kizito Namusera Catholic School	403	20,000	8,060,000	1,350,000	9,410,000	7,971,600	1,438,400
102	526063	St Luke Nkumba Primary School	529	20,000	10,580,000	1,350,000	11,930,000	10,389,600	1,540,400
103	526031	St Maria Goreti P/S Ssumbwe	1136	20,000	22,720,000	1,350,000	24,070,000	24,042,000	28,000
104	530455	St Mary'S Nkungulutale Primary Sc	475	20,000	9,500,000	1,350,000	10,850,000	8,325,000	2,525,000
105	526065	St Mathias Bananywa Primary School	432	20,000	8,640,000	1,350,000	9,990,000	6,688,200	3,301,800
106	526034	St Paul Bulega Primary School	621	20,000	12,420,000	1,350,000	13,770,000	10,371,000	3,399,000
107	530463	St Paul Buloba C/S Primary School	607	20,000	12,140,000	1,350,000	13,490,000	11,412,600	2,077,400
108	530464	St Pius Naddangira Primary School	615	20,000	12,300,000	1,350,000	13,650,000	13,402,800	247,200
109	526068	St Savio Junnior School	1635	20,000	32,700,000	1,350,000	34,050,000	27,929,400	6,120,600
110	526035	St Theresa Gayaza Girls Primary School	887	20,000	17,740,000	1,350,000	19,090,000	17,122,800	1,967,200

SN	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant per pupil	Total Expected variable Grant 2023/24	Fixed Grant	Ideal Allocation	Actual Total Grants received	Over Receipt
111	526069	St Theresa Kisubi Girls' Primary School	1096	20,000	21,920,000	1,350,000	23,270,000	20,284,800	2,985,200
112	526070	St Thereza Buyege Girls P/ S	647	20,000	12,940,000	1,350,000	14,290,000	6,465,000	7,825,000
113	526042	St. Dono Sebu Kisubi Mixed P/School	1185	20,000	23,700,000	1,350,000	25,050,000	22,219,200	2,830,800
114	1080092	St.Paul Day & Boarding Primary School-Kitagobwa	833	20,000	16,660,000	1,350,000	18,010,000	17,067,000	943,000
115	530465	Sturika Luwami Primary School	236	20,000	4,720,000	1,350,000	6,070,000	5,590,800	479,200
116	60370	Ttaba Primary School	420	20,000	8,400,000	1,350,000	9,750,000	7,078,800	2,671,200
117	530466	Tuzukuke Primary School	342	20,000	6,840,000	1,350,000	8,190,000	6,111,600	2,078,400
118	530467	Wattuba Umea Primary School	698	20,000	13,960,000	1,350,000	15,310,000	14,983,800	326,200
119	526075	Zziba Primary School	251	20,000	5,020,000	1,350,000	6,370,000	6,241,800	128,200
			88,163		936,620,000	106,650,000	1,043,270,000	884,483,400	158,786,600

Appendix 6: Allocation of Capital Grants Expenditure

Sn	School Name	Spending Categories	Actual Expenditure	% Allocation
1	Bandwe C/U Primary School	Instructional materials	7,770,000	35%
		Co-curricular activities	4,400,000	20%
		School management	3,330,000	15%
		Administration	2,220,000	10%
		Others	4,440,000	20%
2	Bukondo Chance Primary School	Instructional materials	2,790,000	45%
		Co-curricular activities	1,240,000	20%
		School management	930,000	15%
		Administration	620,000	10%
		Others	620,000	10%
3	Kasanje C/U Primary School	Instructional materials	1,603,000	23%
		Co-curricular activities	1,380,000	20%
		School management	1,035,000	15%
		Administration	690,000	10%
		Others	1,380,000	20%
4	St. Joseph Katadde Primary School	Instructional materials	4,109,000	35%
		Co-curricular activities	2,348,000	20%
		School management	1,761,000	15%
		Administration	1,174,000	10%

Sn	School Name	Spending Categories	Actual Expenditure	% Allocation
		Others	2,348,000	20%
5	Mabombwe C/U Primary School	Instructional materials	1,155,000	35%
		Co-curricular activities	660,000	20%
		School management	495,000	15%
		Administration	330,000	10%
		Others	660,000	20%
6	Sokolo Primary School	Instructional materials	1,781,000	29%
		Co-curricular activities	800,000	13%
		School management	1,070,000	18%
		Administration	630,000	10%
		Others	1,829,000	30%
7	Bussi Mordern Primary School	Instructional materials	2,229,500	35%
		Co-curricular activities	1,274,000	20%
		School management	955,500	15%
		Administration	637,000	10%
		Others	1,274,000	20%
8	Katuuso RPC Community Primary School	Instructional materials	1,313,750	38%
		Co-curricular activities	685,000	20%
		School management	513,750	15%
		Administration	342,500	10%
		Others	570,000	17%
9	Entebbe Umea Primary School	Instructional materials	5,705,000	35%
		Co-curricular activities	3,260,000	20%
		School management	2,445,000	15%
		Administration	1,630,000	10%
		Others	3,260,000	20%
10	Kyebando Umea Primary School	Instructional materials	19,310,000	37%
		Co-curricular activities	9,656,000	19%
		School management	8,234,000	16%
		Administration	6,224,000	12%
		Others	8,236,000	16%
	Total		**70,567,850**	

Appendix 7: Understaffing at the HCIV

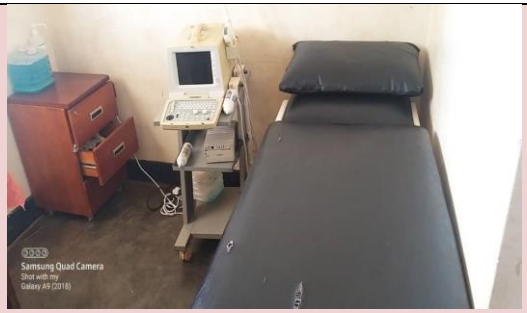
SN	Title	Approved Structure	Current Establishment- Wakiso HCIV	Current Establishment- Namayumba HCIV	Variance- Wakiso HCIV	Variance- Namayumba HCIV
1	Senior Medical Superintendent	1	0	0	1	1
2	Senior Medical Officer	1	1	1	0	0
3	Senior Nursing Officer	1	1	0	0	1
4	Medical Officer	2	1	1	1	1
5	Senior Clinical Officer	1	1	1	0	0
6	Nursing Officer/ Nursing	1	1	0	0	1
7	Nursing Officer/ Midwifery	1	0	0	1	1
8	Nursing Officer/ Psychiatry	1	0	1	1	0
9	Pharmacist/ Senior Pharmacy Technician	1	1	0	0	1
10	Assistant Nursing Officer	9	1	1	8	8
11	Clinical Officer	4	2	2	2	2
12	Ophthalmic Clinical Officer	1	1	1	0	0
13	Health Inspector	2	0	0	2	2
14	Dispenser	2	1	1	1	1
15	Public Health Dental Officer	1	0	1	1	0
16	Public Health Nurse	0	1	1	-1	-1
17	Laboratory Technician	1	1	1	0	0
18	Assistant Entomology Officer	1	0	1	1	0
19	Assistant Health Educator	1	1	2	0	-1
20	Anaesthetic Officer	1	2	1	-1	0
21	Assistant Inventory Management Officer	1	0	0	1	1
22	Senior Enrolled Nurse	8	0	0	8	8
23	Enrolled Nurse	8	6	7	2	1
24	Enrolled Midwifery	8	6	5	2	3
25	Laboratory Assistant	4	3	1	1	3
26	Stores Assistant	0	2	1	-2	-1
27	Health Assistant	1	2	2	-1	-1
28	Theatre Assistant	0	1	2	-1	-2
29	Anaesthetic Assistant	0	1	0	-1	0
30	Accounts Assistant	0	1	1	-1	-1
31	Health Information Assistant	1	1	1	0	0
32	Cold Chain Assistant	1	1	0	0	1
33	Office Typist	1	1	1	0	0

SN	Title	Approved Structure	Current Establishment- Wakiso HCIV	Current Establishment- Namayumba HCIV	Variance- Wakiso HCIV	Variance- Namayumba HCIV
34	Nursing Assistant	0	3	3	-3	-3
35	Mortuary Attendant	2	0	0	2	2
36	Driver	3	0	0	3	3
37	Askari	3	3	3	0	0
38	Porter	3	5	3	-2	0
		77	**52**	**46**	**25**	**31**

Appendix 8: Medical Facilities and Equipment

Department	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected	Remarks
NAMAYUMBA HCIV							
Dental	Dental chair	Positions a patient for dental treatment	1	1	0		
	Dental Instrument set and surgeon stool	Used to Diagnosing, Cleaning, Restoration , Surgery, Removal of the teeth, and the surgeon stool gives the surgeon a close position during surgical procedures	1	1	0		
Eyes	Diagnostic Equipment set for CO- Eyes		1	1	0		
Laboratory	Microscope, centrifuge, differential counter, ESR Apparatus, steam sterilizer, laboratory set		6	6	0		The Health centre lacks CBC Machine

Department	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected	Remarks
Operating theatre	Patient stretcher		2	2	0		
	Anaesthesia machine, EMO		1	1	0		
	Solar light Emergency with battery		2	2	0		
	Oxygen concetrator, 6 ltrs/min		1	1	0		
	Instrument set for; Dilation, local anaesthesia, dressing, laparatomy, pleural biopsy, orthopaedic basic		8	8	0		
	Wall clock		1	1	0		

Department	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected	Remarks
Maternity	Oxygen therapy apparatus		2	2	0		
	Diagnostic equipment set for Nurse		1	1	0		
	Delivery set		3	3	0		
	Ultra sound		1	1	0		
Inpatient	Number of wards- General ward for male and female, childrens ward		3	3	0		
	No of beds in wards- Male should have 4 beds while female should have atleast 6 beds, and children also 6 beds		16	32			
Wakiso HCIV							
Dental	Dental chair	Positions a patient for dental treatment	1	1	0	Dental service	Not engraved
	Dental Instrument set and	Used to Diagnosing, Cleaning,	1	1	0		

Department	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected	Remarks
	surgeon stool	Restoration , Surgery, Removal of the teeth, and the surgeon stool gives the surgeon a close position during surgical procedures					
Eyes	Diagnotic Equipment set for CO- Eyes		2	1	1		
Laboratory	Microsciope, centrifuge, differential counter, ESR Apparatus, steam sterilizer, laboratory set		1	1	0		
Operating theatre	Patient stretcher		2	1	01		
	Anaesthesia machine, EMO		1	1	0		
	Solar light Emergency with battery		1	1	0		
	Oxygen concetrator, 6 ltrs/min		1	1	0		
	Instrument set for; Dilation, local anaesthesia, dressing, laparatomy, pleural biopsy, orthopaedic basic		5				
	Wall clock		1	1	0		
Maternity	Oxygen therapy apparatus		2	2	0		
	Diagnostic equipment set for Nurse		1	1	0		
	Delivery set		2	2	0		

Appendix 9: Status of water sources

SN.	Type of water source	Sub-county	Parish and village	Name of water source	Status (Not-functional/De-commissioned)	Non-functional period (Yrs)
1	Borehole	Mende SC	Bakka, Sanda	Kakube	Functional	
2	Borehole	Mende SC	Bakka, Ssesiliba	Kalemera	Functional	
3	Borehole	Mende SC	Bakka, Ssesiliba	Musa Kubwa	Functional	
4	Borehole	Mende SC	Bakka, Ssesiliba	Kasule BH	Functional	
5	Borehole	Mende SC	Bakka, Ssesiliba	Kasozi	Functional- Needed repair	
5	Borehole	Mende SC	Mende, Ssesiliba	Mende Hospital	Functional	
6	Borehole	Mende SC	Mende, Ssesiliba	Hadijja Nawadi	Not Functional	1 year

SN.	Type of water source	Sub-county	Parish and village	Name of water source	Status (Not-functional/De-commissioned)	Non-functional period (Yrs)
				Nursery		
6	Borehole	Mende SC	Mende, Ssesiliba	Hadijja Nawadi Mosque	Not Functional	1 year
7	Borehole	Mende SC	Mende, Ssesiliba	Hadijjah Nawadi Primary	Functional	
8-41	Piped water system	Bussi SC	Bwaise, Kiwandi and Tebankiza	Various customers	All Functional	
42	Deep motorized borehole	Namayumba SC	Lugazi, Namayumba Upper	Kyengera	Not Functioning- Needs handle	
				Luwombo	Functional	
				Kololo Semande	Functional	
				Nakulamude	Functional	
	Borehole-hand pump		Kanziro, Kanziro	Kanziro TC	Functional	
				Child Care	Functional	
			Lutisi, Lukoma	Kityo	Functional	

Appendix 10: UGIFT Projects

SN	Projects	Start Date as Per Commence	Expected End Date (Including Approved Extensions)	Revised Contract sum (UGX) (A)	Total Payments to date (B)	Financial Progress %age (B/C)*100	Physical progress of works %age
1	Construction of Buloba-Kitawuluzi HCIII Phase II	28/02/24	28/10/24	862,747,804	692,785,916	80%	75%
2	Construction of Nangabo HCIII Phase II	04/01/24		892,285,275	304,826,525	34%	15%
3	Construction of 2 unit staff quarter at Mende HC III	05/01/24	10/03/24	111,739,203	43,055,222	39%	
4	Construction of 2 unit staff quarter at Bulondo HC III				105,130,743		
5	Construction of 3 unit staff quarter at Kasoozo HC III	05/01/24	10/03/24	258,841,065	113,046 ,934	44%	
6	Construction of staff quarters at Zzinga HCIII	10/05/24	10/09/24	182,143,655	150,391,678	65%	90%
7	Supply, delivery and installation of assorted medical equipment				232,867,208		
8	Construction of 2 classroom block at Wakiso Seed School	22/05/2024			126,351,273	90%	100

9	Construction o5f teacher's house and pit latrine at Gayaza Girls School, Kiziba Mixed Primary School	22/05/2024			177,210,092	90%	100
10	Construction of 2 classroom block at Nakitokolo Chance and Katuuso RPC School	22/05/2024			126,351,000	90%	100
11	Construction of drainage system in Wakiso Seed Secondary School				55,783,993	90%	100
12	Construction of perimeter wall at Wakiso Seed Secondary School				161,051,751		
13	Construction of two classroom block, 2 stance pit latrine at Nakitokolo and Bukondo Chance P/S				117,890,425		
14	Construction of 2 stance pit latrine at Kibiz P/S				68,894,418		
	Monitoring and supervision of UGIFT activities				750,765,383		
					2,272,383,746		

Appendix 11: Status of projects implemented0 2023/24

SN	Project	Scope of works	Explanation of the variance	Snags /Audit remarks	Photo
1	Construction Nangabo HC II-Phase Two Contract sum: UGX.867,400,000 Amount paid: UGX.304,826,525 Start Date:29/03/2024 Expected end date: 30/11/2024 Financial progress: 35% Physical progress: 15%	<u>Ground floor</u> Electrical installation, doors and windows, ceiling finishes, wall finishes, painting, fittings and fixtures <u>First floor</u> Steel works, concrete works, balustrade installation, windows and doors <u>Second floor</u> Block works, steel works, concrete works, M&E installation, windows, doors and ramp construction	The first payment was an advance payment which was to be repaid after 30% of the works were certified	At the time of inspection on 25th October 2024 (7 months into the contract execution); Only the slab (concrete and steel works) had been put up on the first floor. Contractor appeared on site once in September 2024 to construct the slab and had not been to the project since then. Site abandoned. Contract is supposed to expire 16/12/2024	<u>Health Centre after phase one completion;</u>  <u>Health Centre phase two;</u>  Slab on the first floor

2	Construction of 2 staff houses at Zzinga Health Centre II Amount paid: UGX. 117,660,646	Construction of the facility; Foundation, sub structure, internal and external finishes		The staff houses were complete. Works were done as per scope of works. I noted however that this was the 2nd staff house constructed but was not yet functional/ operational.	
3	Construction of Buloba Kitawuluzi HC II- Phase Two Contract date: Contract sum: UGX.862,747,804 Amount paid: UGX.692,785,916 Start Date:28/02/2024 Expected end date: 28/10/2024 Financial progress: 80% Physical progress: 75%	<u>Ground floor</u> Electrical installation, doors and windows, ceiling finishes, wall finishes, painting, fittings and fixtures <u>First floor</u> Steel works, concrete works, balustrade installation, windows and doors <u>Second floor</u> Block works, steel works, concrete works, M&E installation, windows, doors and ramp construction		Inspection as at 25/10/2024 showed that most of the scope of works were carried out. Pending works included; Electrical installation, painting on the ground floor Windows and doors for first and second floor M&E Installation and snag detection and correction on first and second floor	 Current outward appearance of the structure  Ground floor finishes

Appendix 12: Groups that received above maximum threshold

SN	Project/ Group	Amount received
1	BISOBOKA BODA BODA STAGE ASSOCIATION BUKEMBA	15,000,000
2	DIARY FARMING ASSOCIATION	15,000,000
3	DRAZAS FAMILY GROUP	15,000,000
4	GOMBE DIVISION VETERANS ASSOCIATION	15,000,000
5	KIGANDA COMMUNITY DEVELOPMENT GROUP	20,000,000
6	KIRA WOMEN FASHION GROUP	15,000,000
7	KIRIMUTTU POULTRY ASSOCIATION	20,000,000
8	KIROLO MASULIITA VETERANS SAVINGS AND CREDIT COOPERATIVE SOCIETY LTD	15,000,000
9	KKOLA SI BIGAMBO PARENTS GROUP LUBE	15,000,000
10	MADAM GANAFAS FAMILY P ROJECT	15,000,000
11	MERCY DEVELOPMENT GROUP	15,000,000
12	RAFIIKI FOUNDATION DEVELOPMENT NETWORK	15,000,000
13	TRUST DEVELOPMENT GROUP	15,000,000
14	TWEKEMBE DEVELOPMENT GROUP	15,000,000
15	YOUTH AND WOMEN PIGGERY ASSOCIATION	15,000,000
		235,000,000