



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL
ON BULIISA 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 Buliisa District Local Government 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 District 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 on the same have been issued.

Table of Contents

List of acronyms	iii
List of Tables	iv
List of Appendices	v
SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF BULIISA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR ENDED 30 TH 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
1.3 Over and Underpayment of pension and Gratuity identified during the Special Audit	2
Other Matter	1
Other Information	1
Management's Responsibility for the Financial Statements	2
Auditor's Responsibilities for the Audit of the Financial Statements	2
Other reporting responsibilities	3
SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH THE RELEVANT REGULATORY FRAMEWORK	5
2.1 Management of the Parish Development Model (PDM)	5
2.1.1 Alignment of the LGs Work Plans and Budgets to the PDM	5
2.1.2 Funding and Absorption	6
2.1.3 Existence and Functionality of SACCO Committees and Sub Committees	11
2.1.4 Existence of Registered Offices and Signboard	11
2.1.5 PDM SACCO Operations	12
2.1.6 Follow-up on PDM matters arising from the previous audit	12
SECTION 3: REPORT ON PERFORMANCE EVALUATION	14
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 the Road Maintenance Grant	28
3.2.3 Management of Health Centre IV	31
3.2.4 District Water Supply and Sanitation Conditional Grant (DWSSCG)	33
3.2.5 Uganda Intergovernmental Fiscal Transfers Program (UGIFT)	36
SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS	39
4.1. Value for Money Audit on the implementation of UgIFT Infrastructure projects	39
The overall performance assessment of the delivery of the project in the Education Sector yielded a score of 42.5% as summarized in the table below	40
4.2 Special Audits on Management of Government Pension and Gratuity Payroll	44
SECTION 5: APPENDICES	47

List of acronyms

SN	ACRONYM	MEANING
1.	Bn	Billion
2.	DLG	District Local Government
3.	FY	Financial Year
4.	GoU	Government of Uganda
5.	ICT	Information and Communication Technology
6.	INTOSAI	International Organization of Supreme Audit Institutions
7.	IPPS	Integrated Personnel and Payroll system
8.	ISSAIs	International Standards of Supreme Audit Institutions
9.	LG	Local Government
10.	LGFAM	Local Government Financial and Accounting Manual, 2007
11.	LGFAR	Local Government Financial and Accounting Regulations, 2007
12.	LLG	Lower Local Governments
13.	LLHF	Lower level Health Facilities
14.	LR	Local Revenue
15.	MDAs	Ministries, Departments and Agencies
16.	MoES	Ministry of Education
17.	MoFPED	Ministry of Finance, Planning and Economic Development
18.	MoGLSD	Ministry of Gender, Labour and Social Development
19.	MoLG	Ministry of Local Government
20.	MoWT	Ministry of Works and Transport
21.	MWE	Ministry of Water and Environment
22.	NAA	National Audit Act
23.	NTR	Non-Tax Revenue
24.	OAG	Office of the Auditor General
25.	PBS	Program Budgeting System
26.	PDC	Parish Development Committees
27.	PDM	Parish Development Model
28.	PDU	Procurement & Disposal Unit
29.	PFMA	Public Finance Management Act
30.	PFMR	Public Finance Management Regulations
31.	PHC	Primary Health Care
32.	PNFP	Private Not For Profit
33.	PPDA	Public Procurement & Disposal of Public Assets
34.	PS/ST	Permanent Secretary / Secretary to Treasury
35.	RBF	Result Based Financing
36.	TSA	Treasury Single Account
37.	TSSA	Treasury Sub Single Account
38.	UCF	Uganda Consolidated Fund
39.	UGX	Uganda Shilling
40.	UPE	Universal Primary Education
41.	UWEP	Uganda Women Empowerment Project
42.	YLP	Youth Livelihood Program

List of Tables

Table 1: Showing over and under payment of pension and gratuity.....	2
Table 2: Showing a standard allocation criteria.....	8
Table 3: Showing a summary of allocation criteria for Special Interest Groups.....	8
Table 4: Showing staffing levels for extension staff at LLG level.....	9
Table 5: Showing Adequacy of resources (means of transport).....	10
Table 6: Showing status of Professional certification of extension workers.....	10
Table 7: Showing a summary analysis of District budget.....	14
Table 8: Showing the proportion of total warrants audited.....	14
Table 9: Showing key unfunded priorities for the year.....	15
Table 10: Showing partially/unimplemented activities.....	16
Table 11: Showing supplementary funding details.....	16
Table 12: Showing a summary of items that did not meet supplementary expenditure criteria.....	17
Table 13: Showing Utilization of supplementary Funds.....	17
Table 14: Showing physical inspection of implemented activities.....	18
Table 15: Showing rates per learner and per beneficiary school.....	20
Table 16: Showing a summary of under and over receipt of UPE funds.....	20
Table 17: Showing numbers by the Head teachers and EMIS.....	21
Table 18: Showing UPE Capitation Grants unit costs.....	22
Table 19: Showing effect of inflation on the current UPE capitation rates.....	22
Table 20: Showing funding of UPE Schools at District level.....	23
Table 21: Showing absorption of UPE Capitation funds released at District level.....	23
Table 22: Showing absorption of funds by a sample of UPE schools.....	23
Table 23: Showing schools that did not prepare financial statements.....	24
Table 24: Showing Teacher and Pupil numbers in the sampled Schools.....	25
Table 25: Showing classroom and pupils numbers.....	25
Table 26: Showing pit latrine stances and pupils numbers.....	26
Table 27: Showing Desks and pupils numbers.....	27
Table 28: Showing funding for road maintenance.....	29
Table 29: Showing absorption of road maintenance funds release.....	29
Table 30: Showing expenditure above thresholds of the grant.....	29
Table 31: Showing budgeted periodic, manual and mechanized maintenance road works.....	30
Table 32: Showing roads maintained using Road maintenance Grant.....	30
Table 33: Showing details of Health Centre IV land without a title.....	32
Table 34: Showing project without a water source.....	34
Table 35: Showing Funding of water projects.....	34
Table 36: Showing Absorption of water Grant funds.....	34
Table 37: Showing planned water activities implemented.....	35
Table 38: Showing water test status of water sources.....	35
Table 39: Showing water parameters tested.....	36
Table 40: Showing Test results of water parameters tested.....	36
Table 41: Showing UGFIT projects.....	37
Table 42: Showing physical inspection of Kihungya Seed School Project.....	38
Table 43: UgIFT projects selected in Buliisa DLG.....	39
Table 44: Scores.....	40
Table 45: General Findings in Education Sector.....	40
Table 46: General Findings in Health Sector.....	41

List of Appendices

Appendix 1: Failure to dispose of Obsolete Motor Vehicles.....	47
Appendix 2: Contract implementation plans.....	47
Appendix 3: Attendance register at Bid Opening	47
Appendix 4: Alignment of the LGs Work Plans and Budgets to the PDM	48
Appendix 5: Late Disbursement of Funds	49
Appendix 6: Disbursement of Parish Revolving Fund (PRF) to the Households.....	50
Appendix 7: Implementation of PDM Funded Projects	52
Appendix 8: Failure to follow the prescribed allocation criteria for Special Interest Groups.....	54
Appendix 9: SACCO Committees and Sub Committees.....	55
Appendix 10: Existence of Registered Offices and Signboard	58
Appendix 11: Selection and Implementation of Prioritized/Flagship Projects.....	60
Appendix 12: Insurance policy for farming enterprises	62
Appendix 13: Licensing of PDM SACCOs Under the Microfinance Institutions Money Lenders Act ..	62
Appendix 14: Budgeted activities for which no funds were released	65
Appendix 15(a): Unutilised warrants.....	66
Appendix 15(b): Activities Affected by Under Utilization of supplementary funds	66
Appendix 16: Implementation of activities.....	68
Appendix 16(a): Fully implemented activities.....	68
Appendix 16(b): Partially implemented activities.....	77
Appendix 17: Criteria for supplementary expenditure	83
Appendix 18: Under receipt of UPE Capitation Grants in relation to actual pupil enrolment.	85
Appendix 19: Enrolment by the Head teachers and Actual Head Count	87
Appendix 20: Actual transfer of capitation Grant.....	87
Appendix 21: Staffing levels in the primary schools.....	88
Appendix 22: Physical inspection of UPE school structures.....	89
Appendix 23: Mischarged Budget Output code for Road Maintenance Expenditure.....	94
Appendix 24: Staffing - HCIV	95
Appendix 25: Allocation of funds based on ranking of sub counties (Water grant)	97
Appendix 26: Physical inspections under District Water Supply and Sanitation Conditional Grant...	98
Appendix 27: Non-Functional/ Recommended for decommissioning.....	98
Appendix 28: Minimum Quality Standards	99

**SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
BULIISA 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 Buliisa District Local Government 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 Buliisa 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 31 is an amount of UGX.63.67Bn and also, under Note 27 (Non-Produced Assets) on Page 31, an amount of UGX.2.68Bn. These amounts indicate significant increment in the asset account balances of UGX.66.80Bn (175%) for Property, Plant and Equipment and UGX.2.68Bn for Non-Produced Assets. This was as a result of a change in the Accounting policy to full adoption of 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 further noted that the significant increment in the asset balances was caused by new additions in the year whose values/cost were based on management estimates as guided by Accountant General. These estimates were not guided by the Government Chief Valuer.

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 of time for correct 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 10 and Note 22 on page 29 is an outstanding balance of UGX.0.76Bn in respect of Youth Livelihood Program (YLP) and Uganda Women Empowerment Project (UWEP). I noted that out of previous year's balance of UGX.0.76Bn, no recovery was made during the year under review, indicating low recovery, thus undermining the objectives of the programmes.

The Accounting Officer explained that the failure to recover the outstanding amounts was due to disintegration of most of the groups advanced the programme funds which has made it difficult for them to trace their location. He further stated that a good number of the business enterprises of these groups had collapsed.

Recommendation

The Accounting Officer should liaise with MGLSD to devise strategies that will enable full recovery of the amounts due from the groups.

1.3 Over and Underpayment of pension and Gratuity identified during the Special Audit

I performed a special audit on the Gratuity Payments and Pension Payroll of the District and identified over and under payments of pension and gratuity as shown in the **table below**;

Table 1: Showing over and under payment of pension and gratuity

Details	Over-payment (UGX) Bn	Under-payment (UGX) Bn
Pension	0.006	0.042
Gratuity	0.025	0.076
Total	0.031	0.118

I noted that the Accounting Officer had not made the necessary adjustment in the financial statements awaiting validation and confirmation by the MoPS.

The Accounting Officer explained that reconciliations with district records and MoPS were on-going to verify accuracy of the under and over payments.

Recommendation

The Accounting Officer should make the necessary adjustments in the subsequent period upon confirmation of the amounts by the Ministry of public Service (MoPS).

Other Matter

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

1.1 Failure to dispose of Obsolete Motor Vehicles

Paragraph 15.11.1 of the Treasury Instructions, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason; or have become redundant through obsolescence; shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.

A review of the Board of survey report for the FY2022/23 revealed that 6 vehicles were recommended for disposal in the Financial Year 2023/2024. Details are in the **Appendix 1**. Continued usage of old vehicles results into high costs of maintenance and uneconomical fuel consumption.

The Accounting Officer responded that the District was in consultations with Ministry of Works and Transport (MoWT) to approve the disposal.

Recommendation

The Accounting Officer should expedite consultations with MoWT so that the vehicles are disposed off.

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 District.

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 District'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 District'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 District 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 mentioned below and those in Section 2 of this report and those raised below, and whose effects have 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.

1.2 PROCUREMENT

1.2.1 Contract implementation plans

Regulation 119(3) of the PPDA Local Government Regulations, 2006 requires a contract supervisor to prepare a contract implementation plan upon receipt of a copy of the contract.

I noted that there were no contract implementation plans for procurements worth UGX.0.72Bn Details are in **Appendix 2**. As a result, there is a risk that the contracts may not be implemented according to the agreed terms and conditions.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should emphasize preparation of implementation plans to contract supervisors at the time of their appointment.

1.2.2 Attendance register at Bid Opening

Regulation 71 (10) of the Local Government PPDA Regulations, 2006 states the tender opening shall be recorded and any person who attends or participates in a tender opening shall sign a register to indicate his or her attendance.

However, a review of a sample of procurements revealed that procurements worth UGX.0.38Bn did not have attendance registers at bid opening attached on file. Details are shown in **Appendix 3**.

As result, effective oversight of the integrity of the bid opening process was hindered thus creating an opportunity for manipulation of bids.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting officer should ensure that there is transparency during bid opening by having attendance registers signed by every participant of the session.



Edward Akol
AUDITOR GENERAL

27th December, 2024

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

I conducted compliance audits on major service delivery interventions.

The primary objective of the audit was to obtain sufficient and appropriate audit evidence to confirm whether the District complied with the identified criteria.

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

I focused my review on the Management of the Parish Development Model.

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 District. In executing this audit, various approaches were exercised which included;

- (i) Documents reviews;
- (ii) Physical inspections
- (iii) Interviewing relevant officials of the District; and
- (iv) Analyzing data provided

Audit Findings

My findings with respect to the compliance criteria for the applicable subject matter 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 noted that all the 37 Parishes did not submit priorities using the format prescribed in Annex 1 of the guidelines for onward submission to the Sub-counties/Town Councils for subsequent consideration and inclusion in the District Budget. Details are in **Appendix 4**.

Failure to submit and incorporate priorities from the Sub-counties/Town Councils may hinder the achievement of the PDM objective of improving the incomes and welfare of individuals at the household level.

The Accounting Officer attributed this to capacity gap at the time of starting the PDM activities.

Recommendation

The Accounting Officer should encourage all Lower Local Governments to submit PDM priorities for incorporation in the District budget and work plan.

2.1.2 Funding and Absorption

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

a) Late Disbursement 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 of the 37 PDM SACCOs in quarter 3.
- A sum of UGX.1,850,000,000 was disbursed to the 37 SACCOs in quarter 4.
- A sum of UGX.1,850,000,000 was disbursed to the 37 SACCOs in quarter 1 of the next FY2024/2025.

Details of disbursements are in **Appendix 5**.

Delayed disbursement to PDM SACCOs negatively affected timely implementation of PDM activities thus affecting the livelihoods of the intended beneficiary Households.

The Accounting Officer explained that they had no direct control since the Parish Revolving Funds were remitted directly to the PDM SACCOs by MoFPED.

Recommendation

The Accounting Officer should ensure that this matter is brought to the attention of the PDM Secretariat and MoFPED.

b) 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, 37 PDM SACCOs had disbursed UGX.7,657,894,699 (98%) out of the cumulative PRF received of UGX.7,557,894,699. leaving UGX.100,000,000 (2%) undisbursed by end of the financial year 2023/2024 Details are in **Appendix 6**.

Delayed disbursement may undermine the achievement of the pillar objective of eradicating poverty.

The Accounting Officer explained that the delay in the PRF disbursement to the beneficiaries was due to inconsistencies found in the PDM baseline data collection where the credentials could not match with PDMIS hence data cleaning caused the delay.

Recommendation

The Accounting Officer should always ensure timely cleaning of beneficiaries' data so that funds are disbursed as soon they are received on the Accounts to ensure achievement of PDM objectives.

c) Implementation of Funded Projects

Paragraph 32 (b) PDM - A LG Guide for Supporting Households & Enterprise Groups in Accessing Loans Under the PRF (Guide No.2), January 2023 states that a PRF has been established to ensure loans, of up to UGX. 1 million per household, are provided to subsistence households through a special type of a multi-purpose cooperative called the PDM SACCO. Each loan under the PRF shall mainly be used for purchasing capital inputs and operational expenditures e.g. seeds, fertilisers, acaricides, veterinary drugs etc.

I reviewed loan files and carried out physical inspections and observed the following; Details are in **Appendix 7**;

- A total of 4 beneficiaries in 2 PDM SACCOs had implemented projects contrary to those planned.
- A total of 11 beneficiaries in 7 PDM SACCOs had implemented projects as planned.
- One (1) beneficiary was not found at the time of inspection

Implementation of projects contrary to those funded undermines the achievement of PDM objectives.

The Accounting Officer attributed this to the fact that enterprises were imposed on the beneficiaries and yet they were used to the other enterprises.

Recommendation

The Accounting Officer should enhance project monitoring to ensure beneficiaries are implementing projects as planned.

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 a standard allocation criteria

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

A review of the composition of interest groups among the beneficiary 1,000 households revealed that the District did not follow the allocation criteria for beneficiaries. A summary is in the **table below** and Details are in **Appendix 8**;

Table 3: Showing a summary of allocation criteria for Special Interest Groups

SN	Category	Description	Actual Allocation %	Required allocation %
1.	Women	All women from the age of 18 years	28	30
2.	Youth	All persons aged between 18 to 30 years	29	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	10
4.	Older Persons	Women and men, aged 60 years and above	27	10
5.	Men/General Community	Others	26	20

Source: OAG Analysis

Failure to follow the beneficiary allocation criteria defeats the objective of catering for special interest groups.

The Accounting Officer attributed this to inadequate monitoring of the beneficiaries.

Recommendation

The Accounting Officer should enhance monitoring of PDM beneficiary selection to ensure compliance with special interest allocation criteria.

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;

- **Staffing**

Out of the required 21 extension staff positions in the Sub-counties/Town Councils, only 12 (57%) positions were filled leaving a shortfall of 9 (43%) as shown in the **table below**;

Table 4: Showing staffing levels for extension staff at LLG level

SN	Name of S/C	Required number	Positions filled	%age filled	Shortfall	%age shortfall
1.	Buliisa	3	3	100%	0	-
2.	Kigwera	3	3	100%	0	-
3.	Kihungya	3	2	67%	1	33%
4.	Ngwedo	3	1	33%	2	67%
5.	Buliisa TC	3	1	33%	2	67%
6.	Butiaba TC	3	2	67%	1	33%
7.	Wanaseko TC	3	0	0%	3	100%
	Total	21	12		9	

Source: OAG Analysis

Inadequate extension staff numbers negatively affected provision of extension services to the beneficiaries.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should engage MoPS, MoFPED and Ministry of Agriculture and Animal Industry and Fisheries (MAAIF) to approve and fund the recruitment of more extension workers.

- **Adequacy of resources (means of transport)**

Paragraph 4.1 (d) (ii) of the implementation guidelines for the Parish Development Model, February 2022 provides that provision of extension services entails demonstrations, and visits, field days.

Section 3.1 of the compendium of costed service delivery standards for Local Governments, August 2023 on extension worker tools and equipment requires each extension worker to be equipped with motorcycle, helmet and protective clothes.

I noted that the only ten (10) extension workers in 6 Sub-Counties/Town councils had motor cycles as shown in **the table below**;

Table 5: Showing Adequacy of resources (means of transport)

SN	Name of S/C	Required number of motor cycles	Available number of motor cycles	Variance
1.	Buliisa SC	3	3	0
2.	Kigwera SC	3	2	1
3.	Kihungya SC	2	2	0
4.	Ngwedo SC	1	1	0
5.	Buliisa TC	1	1	0
6.	Butiaba TC	2	1	1
	Total	12	10	2

Source: OAG Analysis

Failure to provide adequate numbers of motorcycles to the extension workers limits access to farmers.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should engage MoFPED and Ministry of Agricultural and Animal Industry and Fisheries (MAAIF) to fund acquisition of more motorcycles to ease access to farmers.

- **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.

I noted that twelve (12) extension staff in 6 Sub-Counties/Town councils had no professional certificates to provide extension services. Details are in **the table below**;

Table 6: Showing status of Professional certification of extension workers

SN	Name of LLG (SC/TC)	Total number of extension staff	Number of extension staff with professional certificates
1.	Buliisa SC	3	0
2.	Kigwera SC	3	0
3.	Kihungya SC	2	0
4.	Ngwedo SC	1	0
5.	Buliisa TC	1	0
6.	Butiaba TC	2	0
	Total	12	0

Source: OAG Analysis

Lack of professional certification of extension staff affects the quality of extension services provided to the farmers.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should make budget provisions for the extension staff to acquire relevant professional training and certifications by MAAIF.

2.1.3 Existence and Functionality of SACCO Committees and Sub Committees

The PDM Operational Guidelines from MAAIF provides that the Executive Committee of the PDM SACCO shall constitute the Production, Marketing, Finance & Investment and the Business Development Services Sub-Committees.

I noted that 37 PDM SACCOs had not constituted the Business Development services, Finance and investment sub committees. Details are in **Appendix 9**.

This could lead to mismanagement of the SACCOs as there may not be appropriate oversight.

The Accounting Officer attributed this to late release of guidelines by the PDM secretariate on the formation to the SACCO committees.

Recommendation

The Accounting Officer should consult the PDM secretariate on the institution of these sub-committees in the respective PDM SACCOs.

2.1.4 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 that all the 37 PDM SACCOs did not have registered offices. Details are in **Appendix 10**.

Failure to have a permanent address curtails accessibility by SACCO members and other stakeholders.

The Accounting Officer attributed this to lack of funds.

Recommendation

The Accounting Officer should liaise with MoLG and the PDM Secretariat to ensure feasible solution to the challenge given the unique operation of PDM SACCOs.

2.1.5 PDM SACCO Operations

Paragraph 2.3 (C) of the operational manual; Paragraph 3.7 & 3.8 of the users' handbook for the parish revolving fund (PRF) Under PDM pillar 3 - Financial Inclusion, October 2022; Instruction 10.1.6 (a-h) of the Treasury instructions, 2017; Paragraph 4.1.1 of the Parish Development model users handbook under the parish revolving fund; Annex 2 of PDM - A Local Government Guide for Supporting Households & Enterprise Groups in Accessing Loans under the PRF (Guide No.2), January 2023; and the guidance letter from the PDM National Coordinator ref: HRM/133/292/01 of 5th June 2023 require that;

I made the following observations;

a) Selection and Implementation of Prioritized/Flagship Projects

Each Parish shall select flagship projects that will benefit all interested subsistence households in a participatory manner as guided by the Commercial Officer, Community Development Officer (CDO) and relevant sector experts.

I noted that 9 parishes selected flagship projects that were inconsistent with the LG selected priority commodities. Details are in **Appendix 11**.

Failure to select and implement prioritized projects may undermine achievement of the pillar objectives.

The Accounting Officer responded that continuous sensitization on project implementation would be provided during enterprise selection and training.

Recommendation

The Accounting Officer should ensure PDM SACCOs align all enterprises according to the approved priority list communicated by MAAIF.

b) Insurance Policy for Farming Enterprises

For farming enterprises, the borrower must obtain an agriculture insurance policy under the Uganda Agriculture Insurance Scheme (UAIS).

I noted that 16 PRF beneficiaries who carried out farming enterprises in 8 PDM SACCOs did not obtain agricultural insurance policies from UAIS. Details are in **Appendix 12**.

Lack of recourse in form of insurance will expose the farming enterprises to the adverse effects of climate change and may result into failure to recover the loan funds.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should engage the PDM Secretariate on how to operationalize acquisition of agricultural insurance policies by the beneficiary households.

2.1.6 Follow-up on PDM matters arising from the previous audit

a) Licensing of PDM SACCOs Under the Microfinance Institutions Money Lenders Act

A SACCO shall not carry on the business of provision of financial services to its members unless it is a registered society and licensed under this Act or it is operating on a probationary period pending registration under the Cooperatives Societies Act or it has applied for a licence under this Act.

I noted that 37 PDM SACCOs were not licensed to take on the business of lending under Microfinance Institutions money lenders act. Details are in **Appendix 13**.

As a result, enforcement of recovery of PRF funds from beneficiaries by the PDM SACCOs may be legally challenged leading to loss of funds.

The Accounting Officer responded that licensing would be pursued after serving the probation period.

Recommendation

The Accounting Officer should engage the PDM Secretariat to ensure that the PDM SACCOs are registered as per requirements of the cooperative Act.

Conclusion

The evidence obtained from the compliance audit of the Buliisa District Local Government on the implementation of the Parish Development model 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 Buliisa 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.26,071,825,741, the total warrants for the year amounted to UGX.23,213,039,992; Details are in the **table below**;

Table 7: Showing a summary analysis of District budget

Sn	Budget category	Total Revised Budget in UGX	% Proportion of total revised budget	Warrants - UGX
1.	Recurrent (Wage)	12,706,054,361	49%	12,706,054,355
2.	Recurrent (Non-wage)	4,974,580,825	19%	4,594,983,991
3.	Development	8,391,190,555	32%	5,912,001,646
	Total	26,071,825,741	100%	23,213,039,992

Source: OAG Analysis

I audited UGX.19,361,219,989 (83%) of the total warrants as illustrated in the **table below**;

Table 8: Showing the proportion of total warrants audited

Sn	Details	Amount audited (UGX)	Cumulative %age of Warrants
1.	Wage expenditure (Salary and wages, PAYE)	12,706,054,355	55%
2.	Pension expenditure (Pension and Gratuity)	1,092,422,500	59%
3.	Focus area – Road Maintenance Grant	1,000,000,000	64%
4.	Focus area – UPE Capitation	484,738,697	66%
5.	Focus Area – Water Grant	474,988,789	68%
6.	Focus Area – Management of HC IV	121,916,976	68%
7.	Road Rehabilitation under Uganda Road Fund	63,959,908	69%
8.	Capitation (Secondary)	208,105,000	70%
9.	UGFIT	1,528,152,641	76%
10.	Primary Health care services – PHC Transfers	627,574,269	79%
11.	Transfers to LLG	1,053,306,854	83%
	Total amount audited	19,361,219,989	

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 did not receive UGX.2,858,769,323 of its approved Budget for implementation of the certain key activities. A summary is in the **table below** and Details are in **Appendix 14**;

Table 9: Showing key unfunded priorities for the year

Sn	Activities	Management Response
1.	Installation of irrigation system for farmers	No Management Response
2.	Disbursement of funds to UWEP Groups	No Management Response
3.	Disbursement of NUSAF Fund and UWA funds	No Management Response
4.	Monitoring emyooga and Uwep groups	No Management Response

Source: OAG Analysis

Failure to provide funds for these key activities negatively affected delivery of intended services.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should engage MoFPED on the possibility of funding these activities and consider rolling them forward to the next financial year.

3.1.2 **Utilisation of warrants and implementation of planned activities**

a) Utilisation of warrants

The District had total warrants of UGX.23,213,039,992 out of which UGX.19,849,277,100 was utilized leaving UGX.3,363,762,892 un-utilized. Details are in the **Appendix 15(a)**; As a result, some key activities were either partially or not implemented at all and hence negatively affecting service delivery. Details are in the **Appendix 15(b)**.

The Accounting Officer explained as follows;

- Micro scale irrigation funds were partially absorbed due to the delay by farmers to co-fund the projects.
- The unspent salaries were as result of of deletion of staff from payroll due to the verification exercise.
- The District partially absorbed funds for construction of kihungya Seed Secondary School and Kihungya HC III because the contractor was inconsistently on site.

Recommendation

The Accounting Officer should;

- Sensitize Micro irrigation equipment beneficiaries to co-fund for the equipment timely.
- Reconcile with MoPS so that the affected staff are reinstated onto the payroll.
- Strengthen monitoring and supervision of seed school construction so that planned works are completed in time.

b) **Implementation of funded activities**

I assessed a total of 7 outputs with 13 activities worth UGX.4,155,250,684 to determine the extent of implementation of activities for which funds were availed and utilized and noted the following;

- Five (5) outputs with 7 activities and expenditure worth UGX.1,764,098,043 were fully implemented. Details are in **Appendix 16(a)**.
- Two (2) outputs with 8 activities worth UGX.2,391,152,641 were partially implemented. Out of 8 Activities, 5 activities were fully implemented and 3 activities were partially implemented. A summary is in the **table below** and details are in **Appendix 16(b)**;

Table 10: Showing partially/unimplemented activities

Sn	Activity	Implementation status
1.	OPD block construction at Buliisa HC IV	Partially implemented
2.	Construction of Kihungya SSS	Partially implemented
3.	Construction of Kihungya HC 111	Partially implemented

Source: OAG Analysis

Partial implementation of these key activities delayed provision of intended services.

The Accounting Officer explained that construction of kihungya Seed Secondary School and Kihungya HC III were partially implemented because the contractor was inconsistently on site.

Recommendation

The Accounting Officer should roll over the partially and unimplemented activities to the next financial year after consultation with MoFPED.

3.1.3 **Irregularities in supplementary funding**

The District received total supplementary funding of UGX.3,034,053,875 during the year. Details are in the **table below**;

Table 11: Showing supplementary funding details

Sn	Program Name	Approved Budget - UGX	Supplementary Budget - UGX	Revised Budget - UGX
1.	Agro-Industrialization	1,143,502,560	589,975,499	1,733,478,059
2.	Governance And Security	2,091,716,484	841,043,591	2,932,760,075
3.	Human Capital Development	1,6951,202,387	1,571,127,713	1,852,233,100
4.	Natural Resources, Environment, Climate Change, Land And Water Management	651,341,604	31,907,072	683,248,676
	Total	20,837,763,035	3,034,053,875	23,871,816,910

Source: OAG Analysis

a) **Criteria for supplementary expenditure**

Section 25 (6) of the PFMA, Cap 171, requires that the supplementary expenditure should be an expenditure that cannot be funded through virements, cannot be postponed to the next financial year, or was unforeseeable.

I noted that supplementary expenditure of UGX.3,034,053,875 did not meet the supplementary expenditure criteria. A summary is in the **table below** and Details in **Appendix 17**.

Table 12: Showing a summary of items that did not meet supplementary expenditure criteria

Sn	Expenditure category	Supplementary amount - UGX
1.	Agricultural extension development and microscale irrigation grant	553,189,499
2.	PDM grant and production non wage	36,786,000
3.	Ex gratia,Pensions and Gratuity	841,043,591
4.	RTI for mass drug administration	717,187,823
5.	Salaries for education and health department	50,657,000
6.	UGIFT unspent balances for prior year	803,282,890
7.	Piped water subgrant	31,907,072
	Grand Total	3,034,053,875

Source: OAG Analysis

There is a risk of misappropriation of funds since it creates an opportunity to avoid normal budgeting processes.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should engage MoFPED to issue comprehensive IPFs that can be fully funded.

b) Utilization of supplementary Funds

Out of the supplementary funds of UGX.3,034,053,875 received, only UGX.1,111,180,220 was utilized leaving UGX.1,922,873,655 un-utilized as at the year end. Details are in the **table below**;

Table 13: Showing Utilization of supplementary Funds

Sn	Program Name	Supplementary Budget - UGX	Supplementary warranted - UGX	Supplementary Payments - UGX	Supplementary Un-Utilized - UGX
1.	Agro-Industrialization	589,975,499	589,975,499	365,179,728	224,795,771
2.	Governance And Security	841,043,591	841,043,591	637,055,702	203,987,889
3.	Human Capital Development	1,571,127,713	1,571,127,713	77,037,718	1,494,089,995
4.	Natural Resources, Environment, Climate Change, Land And Water Management	31,907,072	31,907,072	31,907,072	0
	Grand Total	3,034,053,875	3,034,053,875	1,111,180,220	1,922,873,655

Source: OAG Analysis

This implies that the District requested for more funds than they needed.

The Accounting Officer explained that;

- Micro scale irrigation funds were partially absorbed due to the delay by farmers to co-fund the projects
- The unspent salaries were for enhancement of scientist cadres who were not recruited.

Recommendation

The Accounting Officer should;

- Sensitize Microscale irrigation beneficiary farmers to co-fund for the equipment timely.
- Engage MoH and MoFPED to recruit Health staff timely.


3.1.4 Delivery of Services from Sampled Implemented Activities in the Budget




I undertook procedures on a sample of 2 activities worth UGX.68,580,420 to confirm whether these activities were implemented in a timely manner, were of acceptable quality, quantity and functionality. The following was my observation;

a) Physical inspection of implemented activities

I undertook physical inspection on two (2) structures worth UGX.68,580,420 and observed that there were hardly any observable trees planted. Details are in the **table below**;

Table 14: Showing physical inspection of implemented activities

Project	Planned work	Inspection photos	Audit observations
<p>Project name: Construction of a 5 stance Vip Lined Latrine for girls at Kibambura Primary School, Ngwedo Sub county under SFG</p> <p>Contractor: Nyalikom Uganda Limited</p> <p>Contract Amount: UGX.34,895,550</p> <p>Actual Payment: UGX.34,895,550</p>	<ul style="list-style-type: none"> • 5 stances • Remove all debris • Painting • Trees (5) 		<p>There were no visible trees planted at the time of inspection.</p>

<p>Project name: Construction of a 5 stance Vip Lined Latrine at Garasoya Primary School in Kihungya sub county under DDEG</p> <p>Contractor: Kibs General Services Limited</p> <p>Contract Amount: UGX.33,684,870</p> <p>Actual Payment: UGX.33,684,870</p>	<ul style="list-style-type: none"> • 5 stances • Remove all debris • Painting • Trees (5) 	  	<p>There were no visible trees planted at the time of inspection.</p>
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Failure to plant trees as per the bills of quantities negatively affected the objective of improving the environment.

The Accounting Officer explained that the trees were affected by dry spell.

Recommendation

The Accounting Officer should ensure that the respective contractors plant the trees before payment of their retention fees.

3.2 REVIEW OF SERVICE DELIVERY FROM SELECTED GOVERNMENT INTERVENTIONS

In an effort to further 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 grant 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 were utilized in accordance with the existent laws, regulations and guidelines. Below are my findings.

i) Planning and budgeting

a) Over/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 that following rates per learner as well as the Fixed amount per beneficiary school.

Table 15: Showing rates per learner and per beneficiary school

Sn	Category	Standard Amount - UGX
1.	Per school	1,350,000
2.	Per learner	20,000

Basing on the Planning EMIS enrolment of 23,551 pupils in all the 31 funded primary schools, my re-computations revealed that the schools under received UGX.28,131,303 out of the total expected UPE Capitation Grants of UGX.512,870,000. A summary is in the **table below** and Details are in **Appendix 18**;

Table 16: Showing a summary of under and over receipt of UPE funds

Sn	Category	Standard Amount - UGX	Total Pupil Enrolment/ School Number	Total Expected Amount - UGX	Total Amount Received - UGX	Under Receipt - UGX
1.	Per school	1,350,000	31	41,850,000	41,850,000	-
2.	Per learner	20,000	23,551	471,020,000	442,888,697	28,131,303
	Total	1,370,000	23,582	512,870,000	484,738,697	28,131,303

Source: OAG Analysis

Under funding affected implementation of planned school activities.

The Accounting Officer explained that only payments for verified enrollments were released by the Ministry of Education and Sports.

Recommendation

The Accounting Officer should engage MoES to ensure regular and comprehensive updates of the enrolment figures in the EMIS, which should be used by MoFPED for the release of funds to district and schools.

ii) 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 by the DEO and school records in the ten (10) selected schools revealed that there was an excess of 315 pupils in four (4) schools and an under declaration of 465 pupils in six (6) schools. Details are in the **Appendix 19**.

Fluctuating number of pupils leads to under or over funding of UPE schools.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should ensure actual pupil head count atleast termly so that pupil enrolment in the EMIS is accurate.

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 in the ten (10) selected schools during my audit revealed 937 Pupils were not on EMIS and 327 pupils were inflated on EMIS. Details are in the **table below**;

Table 17: Showing numbers by the Head teachers and EMIS

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	527184	Avogera P/S	803	720	0	83
2	530865	Kabolwa P/S	540	626	-86	0
3	527193	Kijangi P/S	443	354	0	89
4	530867	Kirama P/S	306	503	-197	0
5	527194	Kisansya P/S	1118	1112	0	6
6	527195	Kisiaba P/S	856	944	-88	0
7	527197	Ndandamire P/S	1144	995	0	149
8	527198	Ngwedo P/S	957	1136	-179	0
9	530871	Uganda Martyrs P/S	488	636	-148	0
10	530872	Wanseko P/S	913	1152	-239	0
		Total	7568	8178	-937	327

Source: OAG Analysis

There is a risk that;

- Pupil numbers are inflated thus leading to excessive payment of capitation grant and causing financial loss to Government.
- Pupils not on EMIS are not funded by Government thus negatively affecting the operations of the respective schools they belong.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should;

- Ensure that internal audit verifies the consistency of the enrolment submissions by the Headteachers and those captured in the EMIS system.
- Engage MoES to find ways of registering the pupils in the schools but not on EMIS.

c) Inadequate allocation of UPE Capitation grants to UPE 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 is dependent 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 18: Showing UPE Capitation Grants unit costs.

Sn	Particulars	2019-2020	2020-2021	2021 - 2022	2022-2023	2023-2024
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	20,000	20,000

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 19: Showing effect of inflation on the current UPE capitation rates

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

With fixed unit costs of budgeting, UPE schools struggle to maintain the same level of quality in education and support services. Inflation erodes the value of releases sent to schools affecting their ability to manage their operational costs such as compound maintenance, procurement of scholastic materials like manilas, markers, payment for utilities like water and electricity District among others.

Recommendation

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

iii) Funds flow and Disbursement

a) Funding of UPE Capitation Grants at District Level

I noted that the District had an approved Capitation grant budget of UGX.484,738,697 out of which UGX.484,738,697 (100%) was warranted. A summary is in the **table below**;

Table 20: Showing funding of UPE Schools at District level

Revised Budget (UGX)	Warrants (UGX)	Variance (UGX)	%Variance
(A)	(B)	(C=A-B)	(D)=(C/A*100
484,738,697	484,738,697	0	0

b) Absorption of UPE Capitation grants at the District level

Out of the total warrants of UGX.484,738,697, the District disbursed UGX.484,738,697(100%) to 31 primary schools representing 100% performance. A summary is in the **table below** and Details of disbursements are in **Appendix 20**;

Table 21: Showing absorption of UPE Capitation funds released at District level

Warrants (UGX)	Actual Transfer (UGX)	Variance (UGX)	% Variance
(A)	(B)	(C=A-B)	(D)=(C/A*100
484,738,697	484,738,697	0	0

c) Absorption of funds by the Primary Schools

Out of the Capitation Grants of UGX.156,065,699 received by the 10 sampled primary schools, UGX.153,972,400 was spent leaving UGX.2,093,299 unutilized. Details of are in **table below**;

Table 22: Showing absorption of funds by a sample of UPE schools

Sn	Supplier Number	Primary School	Amount Received - UGX	Amount Spent - UGX	Under Absorption – UGX
1	527184	Avogera P/S	16,416,300	16,090,000	326,300
2	530865	Kabolwa P/S	11,504,200	11,504,200	-
3	527193	Kijangi P/S	9,618,800	9,350,000	268,800
4	530867	Kirama P/S	7,076,400	6,958,800	117,600
5	527194	Kisansya P/S	22,231,800	22,060,600	171,200
6	527195	Kisiaba P/S	17,460,099	17,100,000	360,099
7	527197	Ndandamire P/S	22,921,300	22,921,300	-
8	527198	Ngwedo P/S	19,359,000	19,353,000	6,000
9	530871	Uganda Martyrs P/S	10,479,000	9,960,000	519,000
10	530872	Wanseko P/S	18,998,800	18,674,500	324,300
		Total	156,065,699	153,972,400	2,093,299

Source: OAG Analysis

Failure to fully absorb capitation grants negatively affected implementation of planned activities.

The Accounting Officer explained that these funds were meant to offset administrative costs and preparatory meetings at the beginning of a new school term.

Recommendation

The Accounting officer should ensure timely remittance of capitation grants so that all funds are spent by the beneficiary schools.

iv) Reporting

a) 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 10 sampled primary schools did not prepare annual financial Statements. Details are in the **table below**;

Table 23: Showing schools that did not prepare financial statements

Sn	Local Government	Primary School	Cost Center ID	Capitation received - UGX
1	Buliisa District	Avogera P/S	246,607	16,416,300
2	Buliisa District	Kabolwa P/S	246,588	11,504,200
3	Buliisa District	Kijangi P/S	246,592	9,618,800
4	Buliisa District	Kirama P/S	246,599	7,076,400
5	Buliisa District	Kisansya P/S	246,600	22,231,800
6	Buliisa District	Kisiaba P/S	246,594	17,460,099
7	Buliisa District	Ndandamire P/S	246,601	22,921,300
8	Buliisa District	Ngwedo P/S	246,606	19,359,000
9	Buliisa District	Uganda Martyrs P/S	246,590	10,479,000
10	Buliisa District	Wanseko P/S	246,602	18,998,800
		Total		156,065,699

Source: OAG Analysis

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

The Accounting Officer attributed this to capacity issues of the Head Teachers.

Recommendation

The Accounting Officer should ensure that the Headteachers are trained on the preparation of financial statements.

v) Human Resource Management

a) 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.

I noted that the District had 368(81%) primary school teachers out of 464 required in the approved structure leaving 86 Vacancies. Details are in **Appendix 21**.

Failure to have adequate staffing affects the supervision and delivery of education services to pupils.

The Accounting Officer attributed this to an inadequate wage bill.

Recommendation

The Accounting Officer should engage MoPS and MoFPED to increase the wage bill of the District so that more recruitments can be undertaken to improve service delivery.

vi) 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, pit latrine to pupil's ratio and desks to pupil's ratio.

a) Teacher Pupil ratio

Physical inspection of Ten (10) sampled schools revealed that they have an average teacher pupil ratio was 1 teacher to 68 pupils which was above the recommended ratio of 1 teacher to 53 pupils. Details are in the **table below**;

Table 24: Showing Teacher and Pupil numbers in the sampled Schools

Sn	Primary School	No. of Teachers	Enrolment	Teacher: Pupil Ratio
1	Kisansya P.S.	17	1112	1:65
2	Kisiabi P.S	14	944	1:67
3	Kirama P.S	8	503	1:63
4	Ndandamire P.S.	18	995	1:55
5	Uganda Martyrs P.S.	10	636	1:64
6	Ngwedo P.S.	13	1136	1:87
7	Wanseko P.S.	16	1152	1:72
8	Kijangi P.S.	7	354	1:51
9	Avogera P.S.	10	720	1:72
10	Kabolwa P.S.	8	626	1:78
	Total	121	8178	1:68

Source: OAG Analysis

As a result, education service delivery is negatively affected.

The Accounting Officer attributed this to the ban on recruitment by MoPS.

Recommendation

The Accounting Officer should engage MoEs and MoFPED to approve recruitment of more teachers.

b) Classroom Pupil ratio

Physical inspection of ten (10) sampled schools revealed that the average Classroom to Pupil ratio was 1 Classroom for 87 Pupils which was above the recommended ratio of 1 classroom for every 53 learners. Details are in the **table below**;

Table 25: Showing classroom and pupils numbers

Sn	Primary School	No. of Classrooms	Enrolment	Classrooms: Pupil Ratio
1	Kisansya P.S.	13	1112	1:86
2	Kisiabi P.S	9	944	1:105
3	Kirama P.S	10	503	1:50
4	Ndandamire P.S.	13	995	1:77

Sn	Primary School	No. of Classrooms	Enrolment	Classrooms: Pupil Ratio
5	Uganda Martyrs P.S.	7	636	1:91
6	Ngwedo P.S.	13	1136	1:87
7	Wanseko P.S.	7	1152	1:165
8	Kijangi P.S.	7	354	1:51
9	Avogera P.S.	9	720	1:80
10	Kabolwa P.S.	6	626	1:104
	Total	94	8,178	1:87

Source: OAG Analysis

As a result, education service delivery is negatively affected.

The Accounting Officer attributed this to inadequate Education Development Grant to facilitate building of more classrooms.

Recommendation

The Accounting Officer should engage MoEs and MoFPED to release more funds for construction of more classrooms.

c) Pit latrines Pupil ratio

Physical inspection of ten (10) sampled schools revealed that the average Pit Latrine to Pupil ratio was 1:58 which was above the recommended ratio of 1 Latrine stance for every 40 learners. Details are in the **table below**;

Table 26: Showing pit latrine stances and pupils numbers

Sn	Primary School	No. Latrine stances	Enrolment	Latrine stance: Pupil Ratio
1	Kisansya P.S.	13	1112	1:86
2	Kisiabi P.S.	15	944	1:63
3	Kirama P.S.	10	503	1:50
4	Ndandamire P.S.	22	995	1:45
5	Uganda Martyrs P.S.	10	636	1:64
6	Ngwedo P.S.	21	1136	1:54
7	Wanseko P.S.	20	1152	1:58
8	Kijangi P.S.	9	354	1:39
9	Avogera P.S.	12	720	1:60
10	Kabolwa P.S.	10	626	1:63
	Total	142	8,178	1:58

Source: OAG Analysis

As a result, education service delivery is negatively affected.

The Accounting Officer attributed this to inadequate Education Development Grant to facilitate building of latrines.

Recommendation

The Accounting Officer should engage MoEs and MoFPED to release more funds for construction of more pitlatrines.

d) **Desk Pupil ratio**

Physical inspection of Ten (10) sampled schools revealed that the average Desk to Pupil ratio was 1:5 which was above the recommended ratio of 1 Desk for every 3 learners. Details are in the **table below**;

Table 27: Showing Desks and pupils numbers

Sn	Primary School	No. of Desks	Enrolment	Desk: Pupil Ratio
1	Kisansya P.S.	289	1112	1:4
2	Kisiabi P.S	102	944	1:9
3	Kirama P.S	144	503	1:3
4	Ndandamire P.S.	212	995	1:5
5	Uganda Martyrs P.S.	96	636	1:7
6	Ngwedo P.S.	172	1136	1:7
7	Wanseko P.S.	168	1152	1:7
8	Kijangi P.S.	152	354	1:2
9	Avogera P.S.	194	720	1:4
10	Kabolwa P.S.	249	626	1:3
	Total	1,778	8,178	1:5

Source: OAG Analysis

As a result, education service delivery is negatively affected.

The Accounting Officer attributed this to inadequate Education Development Grant to facilitate acquisition of more desks.

Recommendation

The Accounting Officer should engage MoEs and MoFPED to release more procurement of more desks.

vii) **Physical inspection of UPE school structures**

During physical inspection of the school structures on 3rd December, 2024, I observed the following; Details are in **Appendix 22**.

- Some classroom walls were cracked.
- Some classroom floor was dusty and uneven.
- Some latrines had no doors and roofs.
- Some classrooms had broken glass windows.

The Accounting Officer attributed this to inadequate Education Development Grant to facilitate renovation of school structures.

Recommendation

The Accounting Officer should engage the MoES as well as MoFPED to fund the renovation of school structures.

3.2.2 Management of the Road Maintenance Grant

Over the years, Uganda Road Fund (URF) has been funding road maintenance activities in local governments (LGs). In addition, there has been funding from DRDIP, USMID, PRELNOR, TRRG, DINU, and NOSP, from which a few LGs have benefited to rehabilitate and develop their road infrastructure.

Despite these interventions, the state of roads in many of the LGs has continued to be a public outcry as reported by several media publications.

As such, Government decided on February 2023 to allocate a Road Rehabilitation Development Grant of One (1) Billion shillings to each of the 176 Local Government entities comprising of One hundred thirty-five (135) Districts, ten (10) Cities and thirty-one (31) Municipal councils in the FY 2023/24. This conditional grant was allocated to the beneficiary LGs for road rehabilitation and maintenance.

The purpose of the Grant is to ensure improved overall condition of the District, Urban and Community Access Roads (DUCAR) network, with a view of improving rural accessibility and the working environment in urban areas.

A review of the implementation of road maintenance works revealed the following;

- i) Review of the planning and budgeting of the road maintenance grant**
- a) Mischarge on Budget Code**

Instruction 10.10.16 of the Treasury Instruction, 2017 provide that all payments shall be fully coded according to the chart of accounts codes to enhance expenditure classification and reporting.

In Accordance to the guidelines for Budget Preparation, Reporting and Execution for Local Government using Programme Budgeting System (PBS) issued by MOFPED in January 2023, entities are required to prepare their respective budgets using the PBS system which stipulates the different budget output codes and respective descriptions.

In line with this, the specific Output budget code designated for road maintenance is code 260009 for which the RMG grant is meant to be aligned.

I noted that the District Budgeted and paid Road Maintenance activities worth UGX.88,733,500 under the Output Budget code of 260014 (Road Equipment and Fleet Management Services) instead of 260009 (Road Maintenance). Details are in **Appendix 23**.

As a result, decision making of users of the financial statements will be negatively affected.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should engage MoFPED to allow timely changes to PBS following changes arising from parliamentary resolutions.

ii) **Funding and disbursement**

a) **Funding**

I noted that the District received UGX.1,000,000,000 (100%) out of the budgeted UGX.1,000,000,000 for Road Maintenance activities. Details are in the **table below**;

Table 28: Showing funding for road maintenance

Item	Approved budget (UGX)	Warrants/ Release (UGX)	Variance (UGX)
	(A)	(B)	(B-A)
Implementation of Road Works (Maximum 95%)	950,000,000	950,000,000	0
Operational expenses (Maximum 5%)	50,000,000	50,000,000	0
Total	1,000,000,000	1,000,000,000	

Source: OAG Analysis

b) **Absorption**

Out of UGX.1,000,000,000 that was warranted, UGX.1,000,000,000 (100%) was utilized. Details are in the table below;

Table 29: Showing absorption of road maintenance funds release

Item	Warrants/ Release (UGX)	Amount Spent (UGX)	Variance (UGX)	% absorption
	(A)	(B)	(A-B)	(B/A) *100
Implementation of Road Works (Maximum 95%)	950,000,000	959,952,894	-9,952,894	100
Operational expenses (Maximum 5%)	50,000,000	40,047,106	9,952,894	100
Total	1,000,000,000	1,000,000,000		100

Source: OAG Analysis.

iii) **Project implementation**

a) **Expenditure above thresholds of the grant**

The Parliament Resolution on the report of the Committee on Physical Infrastructure on the Works and Transport Rehabilitation Development Grant guidelines for FY 2023/24 dated 27th July 2023 guided that the operational expenses (repairs and maintenance of equipment) of shall not exceed 5% of the grant (UGX.50,000,000).

I noted that the District spent UGX. 970,000,000 (97%) of the grant on implementation of road works instead of a maximum of UGX.950,000,000 (95%) stipulated in the guidelines. Details are in the **table below**;

Table 30: Showing expenditure above thresholds of the grant

Main Expenditure Items	Threshold as per the guidelines	Actual Expenditure Thresholds (%)	Expected Expenditure (UGX) (A)	Actual Expenditure (UGX) (B)	Variance C = (A-B) - UGX
Implementation of Road Works	Maximum 95%	97%	950,000,000	970,000,000	-20,000,000
Operational expenses	Maximum 5%	3%	50,000,000	30,000,000	20,000,000
Total	100%	100%	1,000,000,000	1,000,000,000	0

Source: OAG Analysis

Failure to adhere to thresholds could have affected the scope of road works rehabilitated. The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should engage the planner and Engineer to ensure compliance with the thresholds in the Guidelines.

iv) Inspection of Road Maintenance Activities

A review of the annual work plan and the annual performance report (fourth quarter performance report) revealed that the District planned to undertake periodic, manual and mechanized maintenance road works totalling to 47.2 Kms at cost of UGX.864,823,907 as shown in the **table below**;


Table 31: Showing budgeted periodic, manual and mechanized maintenance road works



SN	Project	Distance - Km	Budget - UGX
1.	Maintenance Of kilyango-Mubaku	5.7	137,091,200
2.	Maintenance of Walukuba -Main	1.8	76,225,400
3.	Maintenance Of Nyamukuta -Main	1.1	42,686,800
4.	Maintenance Of Uribo-Beroya-Pedikola	5.1	68,602,105
5.	Maintenance Of Sitini-Itambiro -Udukur	3.0	91,485,400
6.	Maintenance Of Sitini-Kayanja-Busingiro	3.8	93,069,000
7.	Maintenance of Musizi-Kalengeija	6.3	79,028,495
8.	Maintenance Of Ngazi-Kabolwa	4.8	113,271,200
9.	Maintenance Of Wankende Landing site	2.4	61,481,300
10.	Maintenance Of ST marys P/S	4.9	43,446,400
11.	Maintenance Of Sitini-Kihunhgya	6.4	43,612,700
12.	Maintenance of Kagoro-Kalisa	1.9	14,823,907
	Total	47.2	864,823,907

Source: OAG Analysis.

I conducted physical inspection on 28th November, 2024 on a sample of three (3) roads maintained to ascertain the extent of service delivery in regard to; existence, time and quality. I observed that the roads were maintained in accordance with the Bills of Quantities. Details are in **the table below**;

Table 32: Showing roads maintained using Road maintenance Grant

SN	Project	Distance	Inspection Photos	Planned	Audit observations
1.	Gravel road works Uribo – Beroya - Pedikola road.	5.1Km		<ul style="list-style-type: none"> • Earthworks • Drainage works • Culverts Installation • Stone pitching and Ancillary works 	<ul style="list-style-type: none"> • Graveling and levelling was done. • Culverts Installation was done.

SN	Project	Distance	Inspection Photos	Planned	Audit observations
2.	Gravel road works Kilyango - Mubaku road.	5.7Km		<ul style="list-style-type: none"> • Earthworks • Drainage works • Culverts Installation • Stone pitching and Ancillary works 	<ul style="list-style-type: none"> • Graveling and levelling was done. • Culverts Installation was done.
3.	Gravel road works Walukuba - Main Road.	1.8Km		<ul style="list-style-type: none"> • Earthworks • Drainage works • Stone pitching and Ancillary works 	<ul style="list-style-type: none"> • Graveling and levelling was done.

3.2.3 **Management of Health Centre IV**

A Health Centre IV is a facility established at the level of a constituency to provide preventive, outpatient, curative, maternity, in patient, laboratory, ultrasound, emergency, blood transfusion and mortuary services. Health Centre IVs supervise and monitor operations in the lower level health Units (HC IIs and HC IIIs), including those in the private sector (government outreach programs) under their respective jurisdictions.

The health centre IV receives funding through the credit line programme for medicines sourced from National Medical Stores (NMS), and a Direct fund, from the Central Government in form of conditional Primary Health Care grants for recurrent expenditure, wages and development expenditures.

I designed audit procedures to establish whether Buliisa Health centre IV was adequately equipped and managed to provide Primary Health Care.

The following are my observations.

i) **Funding and absorption of PHC grants**

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

a) **Funding**

The District received UGX.121,916,976 (100%) of its budget of UGX.121,916,976 for implementation of PHC and RBF activities in the Health Centre IV.

b) **Absorption**

Out of total receipts of UGX.121,916,976, UGX.119,585,580 was spent leaving UGX.2,331,396 unutilized.

Failure to fully absorb PHC grants negatively affected implementation of planned activities. The Accounting Officer responded that the balance of UGX 2,331,396 was meant to procure staff corporate shirts.

Recommendation

The Accounting officer should ensure timely implementation of planned activities so that all funds released are absorbed.

ii) **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 and noted the new structure had not been implemented.

This 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 Ministry of Health informed them that the structure would be filled in a phased manner.

Recommendation

The Accounting Officer should engage MoPS, MoH and MoFPED to continuously approve filling of the vacancies in the new structure.

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 only 39 (29%) positions were filled of the approved new structure of 136 leaving 97 (71%) positions vacant. Some of the key vacant positions included Senior Medical Officer, Senior Theatre Assistant, Anaesthetic Officer, Senior Medical Superintendent and Cold Chain Assistant. Details are in **Appendix 24**.

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 attributed this to the recruitment ban by MoPS.

Recommendation

The Accounting Officer should engage MoPS and MoFPED to continuously approve filling of the vacancies.

a) **Lack of land title**

Guideline 4.1.4 of the Health Sub Program Grant, Budget and Implementation Guidelines FY 2023/2024 provides that in the process of selecting and prioritizing of a Health Centre IV investment, there should be evidence of land availability.

I noted the Health Centre IV did not have a land title for one piece of land measuring 10 acres where it was located. Details are in the **table below**;

Table 33: Showing details of Health Centre IV land without a title

SN	Details of the land	Size (Acres)
1	Buliisa Health Centre	10

There is a risk that the land may be encroached, or contested by third parties thus leading to loss of Government investment on the land.

The Accounting Officer attributed this to limited funds.

Recommendation

The Accounting officer should acquire the land title in a phased manner.

iii) Utilization of medical equipment and facilities

a) Failure to repair medical equipment

Section 5.3.1 of the National Medical Equipment Policy 2009 requires users to carry out daily maintenance (first line maintenance) on any particular equipment. Section 5.3.2 further requires users to carry out periodic and corrective maintenance through outreaches or with help from regional workshops. Section 5.3.3 requires health facilities to contract out the maintenance of sophisticated machines like X-ray machines, CT scanners, Ultrasound scanners, Patient monitors, Dialyses machines, etc.

Guideline 4.1.1 of the Health Sub Program Grant, Budget and Implementation Guidelines FY 2023/2024 provides that the health facility shall provide Up to 20% of UGIFT funds to repair of medical equipment by the Regional Equipment Workshop under the Regional Referral Hospital or Wabigalo Equipment Workshop for the Central Region and another 20% shall be allocated for replacement of small medical equipment and medical furniture.

I observed that the health facility had an autoclave for sterisation of equipments that had broken down for over a year and had not been repaired.

Failure to repair broken down medical equipment shortens its useful life.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should engage Ministry of Health and MoFPED to fund repair of the Autoclave.

3.2.4 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.

The District received UGX.474,988,789 (100%), out of UGX.474,988,789 budgeted for the financial year 2023/24. Out of the UGX.474,988,789 received, the District spent UGX.474,958,391 (100%) leading to un-utilized funds of UGX.30,398.

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;

a) Planning for the Water Grant

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 the District and noted the following;

- The sub-county with the most allocation of funds was ranked number 2 while, the sub-counties with the least allocation were ranked number 4, 5 and 6 based on need. Details are in **Appendix 25**.
- I noted that one (1) on-going UGFIT seed school had not been provided with a water source that was accessible by the local community. Detailed are in **table below**;

Table 34: Showing project without a water source

SN	Name of project	Remarks
1	Construction of Kihungya Seed School	Water source not in place

Source: OAG Analysis.

Failure to budget according to the prescribed allocation thresholds leads to wasteful expenditure on non-priority activities which hinders achievement of intended grant objectives.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting officer should;

- Ensure that resources for water are allocated according to the needs ranking of the sub-county.
- Provide for installation of a water source at the seed school in the next financial year.

b) Budget Performance

The District received UGX.474,988,789 (100%) out of UGX.474,988,789 Budgeted for implementation of water activities. Furthermore, out of the received funds, UGX.312,095,992, (66%) related to Rural Water and Sanitation Sub-Grant (traditional component) and UGX.162,892,797 (34%) related to the Piped Water Sub-Grant (UgIFT component) as shown in the **table below**;

Table 35: Showing Funding of water projects

SN	Purpose	Budgeted amount (UGX)	Released amount (UGX)	Variance (UGX)
1	Rural Water and Sanitation Sub-Grant (traditional component)	312,095,992	312,095,992	0
2	Piped Water Sub-Grant (UgIFT component)	162,892,797	162,892,797	0
	Total	474,988,789	474,988,789	0

Source: OAG Analysis

Out of the funds received for Rural Water and Sanitation Sub-Grant (traditional component), UGX.312,065,594 (100%) was spent on the other hand, while, Out of the funds received for piped Water Sub-Grant UGX.162,892,797 (100%) was spent. Details are in the **table below**.

Table 36: Showing Absorption of water Grant funds

SN	Category	Approved Estimate (A) (UGX)	Released Amount (B) (UGX)	Expenditure	Un-utilized	% Absorption
				(C) (UGX)	(B-C) (UGX)	
1	Rural Water and Sanitation	312,095,992	312,095,992	312,065,594	30,398	100%

	Sub-Grant (traditional component)					
2	Piped Water Sub-Grant (UgIFT component)	162,892,797	162,892,797	162,892,797	0	100%
	Total	474,988,789	474,988,789	474,958,391	30,398	

Source: OAG Analysis

c) Review of the Implementation of the Projects

I carried out physical inspection of the water projects implemented on 29th November 2024 and observed that both two (2) projects were fully implemented as shown in the **table below**. Details are in **Appendix 26**;

Table 37: Showing planned water activities implemented

SN.	Activity	Planned target	Actual number	Variance	Status
1	Construction of Production well	1	1	0	Fully implemented
2	Drilling Boreholes	3	3	0	Fully implemented

Relatedly, a review of an extract of the records list report obtained from the water management information system revealed that 11 water facilities were not functional for an average of 12 years and 5 were recommended for decommissioning. Details are in **Appendix 27**.

The Accounting Officer did not respond to the matter.

Recommendation

The Accounting Officer should engage Ministry of Water to fund the rehabilitation/repair of non-functional water sources.

d) Minimum Quality Standards

Paragraph 4.1.4 and 4.1.5 of the District rural water supply and sanitation conditional grant budget and implementation guidelines for Local Governments (LGs) FY. 2022/2023, April 2022 requires;

- District’s to test atleast 20% of the already existing water sources across the LGs and 100% of all the new sources to ensure that the water being supplied is fit for human consumption.

I noted that;

- Only 80 (19%) out of 413 of the existing water sources were tested while all the 3 (100%) new water sources were tested. A summary is in the **table below**;

Table 38: Showing water test status of water sources

SN	Category	Total No of water sources	% required to be tested (a)	No. tested	% actually tested (b)
1	Existing projects	413	20%	80	19
2	New projects	3	100%	3	100%

Source: OAG Analysis

- Of the 3 new water sources tested, an average of 11 quality parameters were tested out of the 22-minimum required global standards. Details are in **table below**;

Table 39: Showing water parameters tested

SN	Water source	Required minimum test standards	Actual number of quality tests	Viable samples	Un-viable samples
1	Akiimi	22	11	11	11
2	Kijua	22	11	11	11
3	Kijangi	22	11	11	11
	Total (A)	25	33	33	11
	Total number of water sources (B)	3	3	3	3
	Average (C)	22	11	11	11

- Of the 11 quality parameters tested, an average of 11(100%) were successful. A summary is in the **table below**. Details in **Appendix 28**;

Table 40: Showing Test results of water parameters tested

SN.	Water source	Required minimum test standards	Actual number of quality tests	No. of successful tests	No. of Un-successful tests
1	Akiimi	22	11	11	0
2	Kijua	22	11	11	0
3	Kijangi	22	11	11	0
	Total (A)	25	33	33	0
	Total number of water sources (B)	3	3	3	0
	Average (C)	22	11	11	0

Failure to fully comply with the testing requirements derails the overall objective of ensuring access to safe and clean water for all. Furthermore, the water sources with unsuitable water for human consumption could pose a direct health risk to the local population.

The Accounting Officer responded that limited funds constrained their ability to test all the parameters.

Recommendation

The Accounting Officer should engage Ministry of Water and Environment to increase funding for water testing.

3.2.5 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's was 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. 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;

i) Follow up of ongoing UGIFT project for FY 2022/2023

a) Budget Performance

The District received UGX.2,632,461,752 (100%) of its budgeted funds for completion of the following activities as shown in the **table below**;

Table 41: Showing UGFIT projects

Details	Amount - UGX
Construction of Kihungya Seed Secondary School	1,263,737,747
Fencing of Ngewdo seed school	534,234,500
Installation of solar system ,cameras and skills equipment	339,901,300
Extension of water system at Ngewdo	190,384,400
Construction of Ngewdo school kitchen	49,620,795
Construction of a 5 stance Vip Lined Latrine for girls and boys at Ngewdo Seed Secondary School	80,000,000
Construction of Staff house at Kihungya H/C	174,583,010
Total	2,632,461,752

Source: OAG Analysis

However, the District spent UGX.1,528,152,641 (58%) of the total released funds of UGX.2,632,461,752 resulting in an under absorption of UGX.1, 104,309,111 (42%).

Under absorption of released funds negatively affected completion of the construction works at Kihungya Seed School and staff house at Kihungya health centre III.

The Accounting Officer attributed this to the fact that the contractor was inconsistent on site due to the many other UGIFT projects in other Districts.

The Accounting Officer did not respond to this matter.




Recommendation

The Accounting Officer should strictly monitor physical project progress in line with the program of works.

b) Project Duration and implementation status

A review of the contract documentation revealed that the construction works of UGX.3,371,660,577 at Kihungya Seed School were meant to commence on 21st February 2023 and be completed by 21st August, 2024; However, there was a contract extension for a period not exceeding 13th May 2025 and my physical inspection on 17th October 2024 revealed that significant works were still incomplete. Details are in the **table below**;

Table 42: Showing physical inspection of Kihungya Seed School Project

Classroom Block	Science Block	Multipurpose Block
		
<p><i>Incomplete works</i></p>	<p>No Windows and roof fittings done for most of the building structures</p>	<p>No Windows and Iron sheet fittings done for most of the building structures</p>

Source: OAG Analysis

Delayed completion of the project delays access to intended education services by the community.

The Accounting Officer did not respond to this matter.

Recommendation

The Accounting Officer should strictly monitor physical project progress in line with the program of works to ensure that the contractor completes the project within the extended duration.

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 two other audits in the District. These were;

- Value for Money Audit on the implementation of UgIFT Infrastructure projects
- Special audit on the Government Pension and Gratuity payroll

The sections below provide the summaries of the key findings from these audits;

4.1. Value for Money Audit on the implementation of UgIFT Infrastructure projects

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 Buliisa District Local Government (District) under the education sector.

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:

- 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.
- Efficiency Assessment:** To assess the level of implementation of the works against the agreed contract-deliverables and outputs.
- 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 project selected is shown in the table below;

Table 43: UgIFT projects selected in Buliisa DLG

Sn	Sector	Project Description	Contract Sum (UGX)
1	Education	Construction of a Seed School in Ngwedo Subcounty	2,104,046,936
2	Health	Upgrading of Avogera in Ngwedo Subcounty and Butiaba in Butiaba Subcounty from Health centre IIs to Health IIIs	930,346,270

RESULTS OF THE ASSESSMENT AND KEY FINDINGS

Based on the approach used and procedures performed, Buliisa District yielded a score for the project as presented in the table below;

Table 44: Scores

Projects	Education Sector	Health Sector
	Ngwedo Seed School	Avogera and Butiabia Health Centre IIIs
Economy	25.5	24.0
Efficiency	2.0	2.0
Effectiveness	15.0	13.0
Total	42.5	39.0

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 **42.5%** as summarized in the table below

Table 45: General Findings in Education Sector

Project:	Construction of a Seed School in Ngwedo Subcounty
Contract Sum:	2,104,046,936 (Exclusive of VAT)
The Economy assessment score was 25.5 out of 30	<ul style="list-style-type: none"> i. The implemented quantities for reinforced concrete slab and roof covering were more than the engineer's estimates while the rest were less than the engineer's estimate. The highest percentage difference was 11.74% on 200mm hard burnt clay brick wall while the lowest was 0.73% on 100mm reinforced in-situ concrete slab. ii. The engineer's estimated cost was higher than the contracted cost by 2.21%. iii. There was no evidence of needs assessment, geotechnical investigations or design report. iv. Design drawings, BoQs and detailed specifications were present. v. The procurement process from publishing the advert to completion of the evaluation was delayed by 19 days beyond the planned 54 days.
The Efficiency score was 2.0 out of 35.	<ul style="list-style-type: none"> i. The physical progress lag could not be assessed since progress at time of initial completion was not reported on. ii. The revised physical progress lag could not be determined since progress at time of revised completion was not reported on. iii. There was no payment-supporting documentation. iv. Payments above certified amounts could not be assessed due to missing IPC 5 and some payment vouchers. v. An overpayment of UGX.74,340,721 was found. vi. Timeliness of payments could not be assessed due to missing IPC 5 and some payment vouchers. vii. 6 of 17 progress reports were on file but of insufficient quality. viii. Site meetings were held. ix. Only evidence of clerk of works (supervising personnel) was present. x. Level of equipment mobilization could not be ascertained since it was not reported on.
The Effectiveness score was 15.0 out of 35.	<ul style="list-style-type: none"> i. There were no material test results on file. ii. 127 out of 133 (95%) items checked conformed to the specifications and drawings. iii. The school was completed and in use with minor defects. iv. The environmental screening report and contractor's ESMP were on file. v. There was evidence of implementing environmental safeguards.

	<ul style="list-style-type: none"> vi. No evidence that the contractor executed measures to combat the spread of HIV/AIDS and STDs. vii. No evidence that Occupational Health and Safety (OSH) measures were fulfilled.
Other issues observed	<ul style="list-style-type: none"> i. The turnover and equipment requirements in the procurement were inadequate compared to the scope of works. ii. There was no evidence of a performance guarantee. iii. No evidence of workman's compensation policy. iv. The entity had a land agreement to show ownership but no land title. v. Substantial completion certificate, snag list, as-built drawings and occupation permit were not on file.

B. PERFORMANCE IN THE HEALTH SECTOR

The overall performance assessment of the delivery of the project in the Education Sector yielded a score of **39.0%** as summarized in the table below;

Table 46: General Findings in Health Sector

Project:	Upgrading of HC IIs to HC IIIs, Buliisa District (Avogera and Butiaba HCIIIs)
Contract Sum:	UGX.930,346,270 (VAT inclusive)
The Economy assessment score was 24.0 out of 30.	<ul style="list-style-type: none"> i. The implemented quantities for all the 5 selected items were less than the engineer's estimates. The highest percentage difference was 42.48% on internal wall finishes while the lowest was 2.7% on external wall finishes. ii. The Engineer's estimated cost was higher than the Contracted cost by 6.97%. iii. There was no evidence of undertaking a needs assessment, geotechnical investigation, or design report. iv. Design drawings, and detailed specifications were present. v. The procurement process from publishing the advert to completion of the evaluation process delayed by 18 days beyond the planned 42 days.
The Efficiency assessment score was 2.0 out of 35	<ul style="list-style-type: none"> i. The physical progress lag could not be assessed due to unreported physical progress at the time of initial completion. ii. By audit time, the project had delayed by 1137 days (over 3 years) after initial intended completion date. iii. The revised progress lag could not be determined due to absence of report on physical progress at the time of revised completion. iv. There was no payment supporting documentation. v. Payments above certified amounts could not be assessed due to missing IPCs. vi. An overpayment of UGX.33,973,992 was found. vii. Timeliness of payments could not be assessed due to missing IPCs. viii. 2 out of the expected 8 progress reports were on file but of insufficient quality. ix. There was no evidence of site meetings on file. x. All required supervision personnel was present. xi. Level of equipment mobilization could not be ascertained since it was not reported on.
The Effectiveness assessment score was 13.0 out of 35	<ul style="list-style-type: none"> i. There were no material test results on file. ii. 77 out of 84 (92%) items checked conformed to the specifications and drawings. iii. Butiaba HCIII site was abandoned on account of force majeure.

Project:	Upgrading of HC IIs to HC IIIs, Buliisa District (Avogera and Butiaba HCIIIs)
	<p>Avogera HCIII was complete and in use with some minor defects such as paint peeling off.</p> <p>iv. In terms of observed functionality, at time of audit the Health-centre was functional and operational.</p> <p>v. The environmental screening report and contractor’s ESMP were on file.</p> <p>vi. There was no evidence of implementing environmental safeguards.</p> <p>vii. No evidence that the Contractor executed measures to combat the spread of HIV/AIDS and STDs.</p> <p>viii. No evidence that occupational health and safety (OSH) measures were fulfilled.</p>
Other issues observed	<p>i. The turnover, personnel and equipment requirements in the procurement was inadequate compared to the scope of works.</p> <p>ii. Following the abandonment of the project by the first contractor, the entity procured 5 other contractors to complete separate components of the works.</p> <p>iii. An unacceptable performance guarantee (insurance bond instead of unconditional bank guarantee) was submitted by initial contractor.</p> <p>iv. The submitted performance guarantee expired and was never renewed as required by the contract.</p> <p>v. There was no evidence of a workman’s insurance policy.</p> <p>vi. The entity did not have evidence of land ownership for both sites.</p> <p>vii. The contract did not require the contractor to prepare as-built drawings.</p> <p>viii. There was no substantial completion certificate and/or a snag list on file.</p> <p>ix. There was no occupation permit on file yet the facility was in use.</p>

A. General Recommendations

The Accounting Officer of Buliisa DLG should ensure that;

- a) Reviews are done to make sure that the contract drawings and contract BOQ are in tandem with each other.
- b) Needs assessment, geotechnical investigation and design report are prepared before initiating the tendering process.
- c) Scheduled procurement timelines are strictly adhered to.
- d) Appropriate evaluation criterion is established for the bid minimum annual contractors’ turnover requirement, personnel and equipment requirements, such that they are commensurate with the volume of works.
- e) Works are completed within the intended contractual timelines there by avoiding delaying of Government programs.
- f) Appropriate measures are in place to ensure that instructions and guidelines in regards to payment procedures are followed for future projects.
- g) Payments made to the contractor are commensurate with the amounts certified by the Project Manager.

- h) All payments are timely and the records kept on file.
- i) The Project Manager produces the right quality and quantity of reports as per the obligations.
- j) The required equipment is availed by the contractors during contract implementation and their record and use is captured and reported.
- k) The required Performance Security is secured and valid throughout the contract implementation period.
- l) Insurance policies for works are submitted and verified before commencement of such contracts.
- m) Acquisition of the school and Avogera HCIII Land titles such that the respective land is secured to avoid land wrangles.
- n) Project completion procedures are executed as per the contract for future projects.
- o) An occupation permit is issued before a structure is put to intended use.
- p) Contracts of similar nature include "As-built" drawings for purposes of maintenance of all structures and any changes in implementation different from those in the drawings. These drawings should be availed by the contractor at project completion in accordance with the contract conditions.
- q) Tests are undertaken on all materials used for permanent works.
- r) The work elements that did not conform to drawings and specifications are fixed and establish measures to prevent similar occurrences in future construction works.
- s) Correction mechanisms are instituted for the defects observed.
- t) Mechanisms are in place to manage grievance redresses and gender related concerns on projects.
- u) Social, health and safety safeguards required of the contractor are submitted, reviewed and compliance monitored.

B. Specific Recommendations

i. Education sector

The Accounting Officer of Buliisa DLG should ensure that;

- a) Timelines for project financing and project implementation are harmonized.
- b) Work programs and quality progress reports are prepared to aid monitoring and supervision of future projects.
- c) In case of contract extensions, supporting documentation should be part of the extension letters since they detail how added time was justified.

- d) Recovery of the overpayment worth UGX.74,340,721 is made.
- e) Clear appointments of supervision personnel are made; project records are available and accessible when required.
- f) Policies that maintain and promote the workers' and community's well-being, rights and livelihood are executed.

ii. Health sector

The Accounting Officer of Buliisa DLG should ensure that;

- a) Extensions of time are accompanied by revised work programs and that the works are completed within the revised timelines.
- b) The overpayment of UGX.33,973,992 is recovered.
- c) Site meetings are held regularly, minutes taken, signed and filed as true records of the meetings.

OVERALL AUDIT CONCLUSION

The Local Government's performance generally depicts appropriate planning in terms of quantity and cost control. However, challenges were noted in meeting procurement timelines, 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.

4.2 **Special Audits on Management of Government Pension and Gratuity Payroll**

I undertook a special audit of the gratuity payments and pension payroll for financial years 2019/20 to 2023/24 and below is a summary of the major findings;

- 1) Out of 49 pensioners/beneficiaries who were on the District pension payroll by June 2024, 48(98%) were verified while 1 did not appear for the headcount. Eleven (11) individuals whose names were not on the district's pension payroll by June 2024, appeared for the validation exercise.
- 2) The District had an approved initial budget of UGX.1.67Bn for pension, gratuity as well as pension and gratuity arrears for the period under review; it also obtained supplementary budget of UGX.1.43Bn resulting into a revised budget of UGX.3.09Bn out of which UGX.3.06Bn (99%) was released resulting into a funding shortfall of UGX.0.030Bn.
- 3) A sum of UGX.2.56Bn (84%) was utilized out of the total funds released of UGX.3.06Bn, resulting in an un-utilized funds of UGX.0.50Bn (16%).

- 4) The District did not utilize UGX.0.41Bn (30%) of the total Pension and Gratuity supplementary received of UGX.1.39Bn in the Financial Years 2019/20, 2020/21, 2022/23 and 2023/24.
- 5) A recomputation of the pension and gratuity payments revealed over and under payment of pension and gratuity as indicated in the table below;

Details	Over payments (UGX'Bn)	Under payments (UGX'Bn)
Pension	0.006	0.040
Gratuity	0.026	0.080
Total	0.032	0.120

- 6) A total of 17 Pensioners/beneficiaries delayed to receive pension payment, with delays ranging from 1 to 34 months.
- 7) The District had accumulated pension and gratuity arrears of UGX.0.12Bn arising from the under/non-payment of 10 pensioners/beneficiaries.
- 8) A sum of UGX.0.045Bn was made to 1 pensioner using an account different from the one indicated in the Pension form PSF 18/Pension form NS 7 (Revised 2009).
- 9) The re-computed expected pension and gratuity estimate for the Financial year 2024/25 was UGX.0.53Bn to cater for 66 confirmed pensioners/beneficiaries excluding pension and gratuity arrears of UGX.0.12Bn.
- 10) A comparison of the re-computed pension gratuity and arrears budget of UGX.0.65Bn and the approved District pension and gratuity estimate of UGX.0.79bn revealed an over budget of UGX.0.14Bn.

Key Recommendations

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

- 1) Engage Ministry of Finance Planning and Economic Development to release all budgeted funds.
- 2) Ensure that pre-retirement workshops are introduced to inform prospective pensioners about the key documents required for access to the payroll.
- 3) Engage MoPS to address the unverified retiring staff so that they can successfully be placed on the pension payroll.
- 4) Recover the overpaid Gratuity and Pension funds from the subsequent pension and or Gratuity payments of the beneficiaries/ pensioners.
- 5) Process the pension arrears and pay the pensioners under paid gratuity and Pension.
- 6) Ensure the Head of Human resource reminds prospective pensioners about timely submission of pre-requisite documentation for timely access of pension payroll.

- 7) Engage NITA (U) to improve on the internet fiber connection at the district so that the IPPS system remains stable.
- 2) Put in place clear guidelines to the pensioners regarding bank account changes.
- 3) Ensure that the Head of internal Audit periodically checks the consistency of bank accounts declared by pensioners and the actual accounts on which pension payments are made.
- 4) Utilize the validated pensioner/beneficiaries list to budget and make payments.
- 5) Remove the unaccounted-for pensioner that was not physically validated from the payroll.
- 6) Periodically engage the Head of Human resources to ascertain whether all individuals meant to be on the pension payroll have accessed it.
- 7) Engage the Ministries of Public Service and that of Finance, Planning and Economic Development, to review the approved pension and gratuity estimates of the entity for the FY 2024/25 in line with the results of the validation exercise.



Edward Akol
AUDITOR GENERAL

27th December, 2024

SECTION 5: APPENDICES

Appendix 1: Failure to dispose of Obsolete Motor Vehicles

Sn	Motor Vehicle Make	Registration Number
1	Toyota land cruiser Ambulance	LG 0016-75
2	Ford Ranger pickup	UG 0485 Z
3	JMC Pickup	LG 0003-020
4	Toyota land Cruiser	LG 0007-020
5	Mitsubishi Pickup	UG 3150R
6	Toyota Hilux	UBA 23 R

Appendix 2: Contract implementation plans

Sn	Procurement Details	Contractor	Contract Amount (UGX)	Audit Remarks
1.	Construction of a School Kitchen at Ngwedo Seed Secondary School	M/S: Sidney Concepts Limited	50,000,000	No implementation plan
2.	Construction of School Fence at Ngwedo Seed Secondary	M/S: Fastgate Associates Limited	335,000,000	No implementation plan
3.	Extension of piped water system from Ngwedo trading center to Ngwedo seed secondary	M/S: Amboli Enterprises Limited	160,384,400	No implementation plan
4.	Construction of Staff House at Kihungya Health Centre II	M/S: Rothen Engineering Concepts Limited	174,583,010	No implementation plan
	Total		719,967,410	

Appendix 3: Attendance register at Bid Opening

Procurement/Disposal Ref No	Subject of procurement	Method of procurement	Service provider	Date of award	Contract Price(UGX)	Remarks
BUL1821/WRKS/2023-2024/00002	Construction of a School Kitchen at Ngwedo Seed Secondary School under UGFIT	Open domestic bidding	M/S: Sidney Concepts Limited	15/02/2024	50,000,000	No attendance sheet of bid opening

Procurement/Disposal Ref No	Subject of procurement	Method of procurement	Service provider	Date of award	Contract Price(UGX)	Remarks
BULI821/WRKS/2023-2024/00006	Construction of Staff House at Kihungya Health Centre II Under UGFIT	Open domestic bidding	M/S: Rothen Engineering Concepts Limited	15/02/2024	174,583,010	No attendance sheet of bid opening
BULI821/WRKS/2023-2024/00003	Extension of piped water system from Ngwedo trading center to Ngwedo seed secondary school under UGFIT	Open domestic bidding	M/S: Amboli Enterprises Limited	15/02/2024	160,384,400	No attendance sheet of bid opening
	Total				384,967,410	

Appendix 4: Alignment of the LGs Work Plans and Budgets to the PDM

Sn.	Name Of Sub County/Town Council	No. Of Parishes/Wards In The Llg	No. Of Priorities Without Evidence Of Identification Of Priorities Using The Form Prescribed In Annex 1 Of The Guidelines.	No. Of Priorities Received From The Sub Counties/ Town Council That Were Incorporated In The Hlg Budget	No. Of Priorities That Are Supposed To Be Implemented By Mdas	No. Of Priorities To Be Implemented By Mdas, Communicated To The Respective Mdas For Approval And Allocation Of Resources.
1	Buliisa SC	4	N/A	0	N/A	N/A
2	Kigwera SC	3	N/A	0	N/A	N/A
3	Kihungya SC	4	N/A	0	N/A	N/A
4	Ngwedo SC	5	N/A	0	N/A	N/A
5	Buliisa TC	4	N/A	0	N/A	N/A
6	Butiaba TC	4	N/A	0	N/A	N/A
7	Wanseko TC	2	N/A	0	N/A	N/A
8	Biiso TC	5	N/A	0	N/A	N/A
9	Biiso TC	4	N/A	0	N/A	N/A
10	Butiaba SC	2	N/A	0	N/A	N/A
	Total	37				

Appendix 5: Late Disbursement of Funds

Sn	Supplier Number	Supplier	Apr-24(UGX)	Jul-24 (UGX)	Grand Total(UGX)
1	1040725	Biiso Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
2	1041330	Biiso Biiso T/C Pdm Sacco	50,000,000	50,000,000	100,000,000
3	1040392	Bubwe Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
4	1040685	Busingiro Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
5	1040938	Kahemura Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
6	1040847	Kampala Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
7	1041105	Kigungu Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
8	1040900	Kihuha Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
9	1040948	Nyamasoga Biiso Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
10	1040966	Bugana Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
11	1040946	Central Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
12	1040561	Eastern Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
13	1041115	Kakoora Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
14	1040859	Kigoya Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
15	1041110	Northern Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
16	1041347	Nyamitete Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
17	1041102	Western Buliisa Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
18	1040801	Bugoigo Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
19	1041373	Eastern Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
20	1040984	Northern Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
21	1041269	Southern Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
22	1041375	Walukuba Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
23	1040308	Western Butiaba Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
24	1040998	Avogera Ngwedo Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
25	1040784	Mubako Ngwedo Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000

Sn	Supplier Number	Supplier	Apr-24(UGX)	Jul-24 (UGX)	Grand Total(UGX)
26	1040825	Muvule Ngwedo Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
27	1040920	Ngwedo Ngwedo Pdm Sacco	50,000,000	50,000,000	100,000,000
28	1040875	Nile Ngwedo Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
29	1041089	Kigwera Kigwera Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
30	1040802	Kirama Kigwera Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
31	1040431	Kisansya Kigwera Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
32	1041345	Ndandamire Kigwera Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
33	1040686	Wanseko Kigwera Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
34	1040655	Garasoya Kihungya Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
35	1040632	Kagera Kihungya Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
36	1041406	Nyeramya Kihungya Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
37	1041001	Waaki Kihungya Pdm Sacco Ltd	50,000,000	50,000,000	100,000,000
	Grand Total		1,850,000,000	1,850,000,000	3,700,000,000








Appendix 6: Disbursement of Parish Revolving Fund (PRF) to the Households

Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed
		(A)	(B)	(C) = (B/A)
Biiso	Biiso Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Biiso Biiso T/C Pdm Sacco	206,970,127	206,970,127	100%
Kihungya	Nyeramya Kihungya Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Busingiro Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Kahemura Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Kampala Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Kigungu Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Kihuha Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Nyamasoga Biiso Pdm Sacco Ltd	206,970,127	206,970,127	100%



Buliisa	Bugana Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Central Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Eastern Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Kakoora Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Kigoya Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Northern Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Nyamitete Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Buliisa	Western Buliisa Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Bugoigo Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Eastern Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Northern Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Southern Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Walukuba Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Butiaba	Western Butiaba Pdm Sacco Ltd	206,970,127	206,970,127	100%
Ngwedo	Avogera Ngwedo Pdm Sacco Ltd	206,970,127	206,970,127	100%
Ngwedo	Mubako Ngwedo Pdm Sacco Ltd	206,970,127	206,970,127	100%
Ngwedo	Muvule Ngwedo Pdm Sacco Ltd	206,970,127	206,970,127	100%
Ngwedo	Ngwedo Ngwedo Pdm Sacco	206,970,127	206,970,127	100%
Ngwedo	Nile Ngwedo Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kigwera	Kigwera Kigwera Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kihungya	Waaki Kihungya Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kigwera	Kisansya Kigwera Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kigwera	Ndandamire Kigwera Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kigwera	Wanseko Kigwera Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kihungya	Garasoya Kihungya Pdm Sacco Ltd	206,970,127	206,970,127	100%
Kihungya	Kagera Kihungya Pdm Sacco Ltd	206,970,127	206,970,127	100%
Biiso	Bubwe Biiso Pdm Sacco Ltd	206,970,127	156,970,127	76%
Kigwera	Kirama Kigwera Pdm Sacco Ltd	206,970,127	156,970,127	76%

Total		7,657,894,699	7,557,894,699	98%
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Appendix 7: Implementation of PDM Funded Projects

S/N	NAME OF THE BEEFICIARY	PDM SACCO	NATIONAL ID NIN	FUNDED ACTIVITY	IMPLEMENTED ACTIVITY	Physical inspection
1.	Oweka Eveline	Nyamitete-Buliisa PDM SACCO	CF81033108A8PA	Cassava	Cassava	
2.	Mukama Robert	Nyamitete-Buliisa PDM SACCO	CM00073103CQLC	Piggery	Piggery	
3.	Nyamutoro Ireen	Kakoora-Buliisa PDM SACCO	CF920331030LRA	Cassava	Cassava	
4.	Ogen Stephen	Kakoora-Buliisa PDM SACCO	CM7203310489VH	Piggery	Piggery	
5.	Ndyanabo Ronald	Eastern-Buliisa PDM SACCO	CM820731011QZF	Fish	Fish	
6.	Nyangoma Gorret	Eastern-Buliisa PDM SACCO	CF89073101NYZH	Poultry	Poultry	
7.	Fambe Joyce	Bugana-Buliisa PDM SACCO	CF890331073VKH	Cassava	Diary	

S/N	NAME OF THE BEEFICIARY	PDM SACCO	NATIONAL ID NIN	FUNDED ACTIVITY	IMPLEMENTED ACTIVITY	Physical inspection
8.	Ruheza Charles	Bugana-Buliisa PDM SACCO	CM8604410148ZC	Dairy	Dairy	
9.	Muhanuzi Edron	Central-Buliisa PDM SACCO	CF830731002N3L	Poultry	Piggery	
10.	Mwesigwa Hillary	Central-Buliisa PDM SACCO	CM99073102X6AD	Piggery	Piggery	
11.	Kobusinge Violet	Western-Buliisa PDM SACCO	CF890731006M5H	Piggery	Sweet Potatoes	
12.	Mugisa Micheal	Western-Buliisa PDM SACCO	CM9007310M5KK	Poultry	n/a	Beneficiary was not found at the time of inspection.
13.	Birungi Catherine	Northern-Buliisa PDM SACCO	CF9107310196YF	Produce	Piggery	
14.	Atuhairwe John	Northern-Buliisa PDM SACCO	CM85073101GRNJ	Piggery	Piggery	

S/N	NAME OF THE BEEFICIARY	PDM SACCO	NATIONAL ID NIN	FUNDED ACTIVITY	IMPLEMENTED ACTIVITY	Physical inspection
15.	Akugizibwe Ireen	Kigoya-Buliisa PDM SACCO	CF91073100PRMD	Poultry	Poultry	
16.	Cwinyai Francis Okello	Kigoya-Buliisa PDM SACCO	CM81087104R36L	Fish	Fish	

Appendix 8: Failure to follow the prescribed allocation criteria for Special Interest Groups.

SN	Category	Description	No. of Beneficiaries at the City	Total beneficiary numbers	Actual Allocation	Required allocation
1	Women	All women from the age of 18 years	273	1000	28%	30%
2	Youth	All persons aged between 18 to 30 years	282	1000	29%	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.	57	1000	10%	10%
4	Older Persons	Women and men, aged 60 years and above	95	1000	27%	10%
5	Men/General Community	Others	262	1000	26%	20%

Appendix 9: SACCO Committees and Sub Committees

Name of SACCO	Supervisory committee		Executive Committee		Loan Sub committee		Production sub Committee		Marketing sub Committee		Business Development services sub Committee			Finance and investment sub Committee		
	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)	Was it Constituted? (yes/No)	Is the committee operational? (operational or Not operational)
<i>Biiso Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Biiso Biiso T/C Pdm Sacco</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Nyeramya Kihungya Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Busingiro Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kahemura Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kampala Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kigungu Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kihuha Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No

Name of SACCO	Supervisory committee		Executive Committee		Loan Sub committee		Production sub Committee		Marketing sub Committee		Business Development services sub Committee			Finance and investment sub Committee		
<i>Nyamasoga Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Bugana Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Central Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Eastern Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kakoora Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kigoya Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Northern Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Nyamitete Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Western Buliisa Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Bugoigo Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Eastern Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Northern Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Southern Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Walukuba Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Western Butiaba Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Avogera Ngwedo Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No

Name of SACCO	Supervisory committee		Executive Committee		Loan Sub committee		Production sub Committee		Marketing sub Committee		Business Development services sub Committee			Finance and investment sub Committee		
<i>Mubako Ngwedo Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Muvule Ngwedo Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Ngwedo Ngwedo Pdm Sacco</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Nile Ngwedo Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kigwera Kigwera Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Waaki Kihungya Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kisansya Kigwera Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Ndandamire Kigwera Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Wanseko Kigwera Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Garasoya Kihungya Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kagera Kihungya Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Bubwe Biiso Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
<i>Kirama Kigwera Pdm Sacco Ltd</i>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No

Appendix 10: Existence of Registered Offices and Signboard

SN	Vote Name	Ward Name	PDM SACCO Name	Total PRF received (UGX)	Existence of registered office
1	821-Buliisa DLG	Biiso	Biiso Biiso Pdm Sacco Ltd	100,000,000	No
2	821-Buliisa DLG	Biiso	Biiso Biiso T/C Pdm Sacco	100,000,000	No
3	821-Buliisa DLG	Kihungya	Nyeramya Kihungya Pdm Sacco Ltd	100,000,000	No
4	821-Buliisa DLG	Biiso	Busingiro Biiso Pdm Sacco Ltd	100,000,000	No
5	821-Buliisa DLG	Biiso	Kahemura Biiso Pdm Sacco Ltd	100,000,000	No
6	821-Buliisa DLG	Biiso	Kampala Biiso Pdm Sacco Ltd	100,000,000	No
7	821-Buliisa DLG	Biiso	Kigungu Biiso Pdm Sacco Ltd	100,000,000	No
8	821-Buliisa DLG	Biiso	Kihuha Biiso Pdm Sacco Ltd	100,000,000	No
9	821-Buliisa DLG	Biiso	Nyamasoga Biiso Pdm Sacco Ltd	100,000,000	No
10	821-Buliisa DLG	Buliisa	Bugana Buliisa Pdm Sacco Ltd	100,000,000	No
11	821-Buliisa DLG	Buliisa	Central Buliisa Pdm Sacco Ltd	100,000,000	No
12	821-Buliisa DLG	Buliisa	Eastern Buliisa Pdm Sacco Ltd	100,000,000	No
13	821-Buliisa DLG	Buliisa	Kakoora Buliisa Pdm Sacco Ltd	100,000,000	No
14	821-Buliisa DLG	Buliisa	Kigoya Buliisa Pdm Sacco Ltd	100,000,000	No

SN	Vote Name	Ward Name	PDM SACCO Name	Total PRF received (UGX)	Existence of registered office
15	821-Buliisa DLG	Buliisa	Northern Buliisa Pdm Sacco Ltd	100,000,000	No
16	821-Buliisa DLG	Buliisa	Nyamitete Buliisa Pdm Sacco Ltd	100,000,000	No
17	821-Buliisa DLG	Buliisa	Western Buliisa Pdm Sacco Ltd	100,000,000	No
18	821-Buliisa DLG	Butiaba	Bugoigo Butiaba Pdm Sacco Ltd	100,000,000	No
19	821-Buliisa DLG	Butiaba	Eastern Butiaba Pdm Sacco Ltd	100,000,000	No
20	821-Buliisa DLG	Butiaba	Northern Butiaba Pdm Sacco Ltd	100,000,000	No
21	821-Buliisa DLG	Butiaba	Southern Butiaba Pdm Sacco Ltd	100,000,000	No
22	821-Buliisa DLG	Butiaba	Walukuba Butiaba Pdm Sacco Ltd	100,000,000	No
23	821-Buliisa DLG	Butiaba	Western Butiaba Pdm Sacco Ltd	100,000,000	No
24	821-Buliisa DLG	Ngwedo	Avogera Ngwedo Pdm Sacco Ltd	100,000,000	No
25	821-Buliisa DLG	Ngwedo	Mubako Ngwedo Pdm Sacco Ltd	100,000,000	No
26	821-Buliisa DLG	Ngwedo	Muvule Ngwedo Pdm Sacco Ltd	100,000,000	No
27	821-Buliisa DLG	Ngwedo	Ngwedo Ngwedo Pdm Sacco	100,000,000	No
28	821-Buliisa DLG	Ngwedo	Nile Ngwedo Pdm Sacco Ltd	100,000,000	No
29	821-Buliisa DLG	Kigwera	Kigwera Kigwera Pdm Sacco Ltd	100,000,000	No
30	821-Buliisa DLG	Kihungya	Waaki Kihungya Pdm Sacco Ltd	100,000,000	No

SN	Vote Name	Ward Name	PDM SACCO Name	Total PRF received (UGX)	Existence of registered office
31	821-Buliisa DLG	Kigwera	Kisansya Kigwera Pdm Sacco Ltd	100,000,000	No
32	821-Buliisa DLG	Kigwera	Ndandamire Kigwera Pdm Sacco Ltd	100,000,000	No
33	821-Buliisa DLG	Kigwera	Wanseko Kigwera Pdm Sacco Ltd	100,000,000	No
34	821-Buliisa DLG	Kihungya	Garasoya Kihungya Pdm Sacco Ltd	100,000,000	No
35	821-Buliisa DLG	Kihungya	Kagera Kihungya Pdm Sacco Ltd	100,000,000	No
36	821-Buliisa DLG	Biiso	Bubwe Biiso Pdm Sacco Ltd	100,000,000	No
37	821-Buliisa DLG	Kigwera	Kirama Kigwera Pdm Sacco Ltd	100,000,000	No
	Total			3,700,000,000	

Appendix 11: Selection and Implementation of Prioritized/Flagship Projects

SN.	Vote Name	Parish Name	Name of SACCO	Flagship projects as per LG selection	List of flagship projects per SACCO	Inconsistent Projects
<i>1.</i>	821-Buliisa DLG	Kakoora	Kakoora PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery and cassava	Piggery
<i>2.</i>	821-Buliisa DLG	Kigoya	Kigoya PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	poultry, piggery, goat rearing cassava and fish	Poultry,Piggery, Goat,rearing
<i>3.</i>	821-Buliisa DLG	Nyamitete	Nyamitete Buliisa PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	cassava, piggery and maize	Piggery and maize

SN.	Vote Name	Parish Name	Name of SACCO	Flagship projects as per LG selection	List of flagship projects per SACCO	Inconsistent Projects
4.	821-Buliisa DLG	Central	Central Buliisa PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, poultry and produce	Piggery ,Poultry,and produce
5.	821-Buliisa DLG	Eastern	Eastern Buliisa PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, poultry and cassava	Piggery,Poultry
6.	821-Buliisa DLG	Northern	Northern Buliisa PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, poultry and produce	Piggery ,Poultry,and produce
7.	821-Buliisa DLG	Western	Western Buliisa PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, poultry and fish	Poultry,Piggery,
8.	821-Buliisa DLG	Kigwera	Kigwera - kigwera PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, cassava and fish	Piggery
9.	821-Buliisa DLG	Kisansya	Kisansya - Kigwera PDM SACCO	Cassava,Tobacco,Nile perch fishery,Beef ,Diary	piggery, cassava and fish	Piggery

Appendix 12: Insurance policy for farming enterprises

SN.	Vote name	Parish Name	Name of SACCO	Name of PRF beneficiary	Project	Loan Amount	If the loan is for a farming operation, did the borrower obtain an agriculture insurance policy under the Uganda Agriculture Insurance Scheme (UAIS)?
1	821-Buliisa DLG	Nyamitete-Buliisa	Nyamitete-Buliisa PDM SACCO	1,000,000	Cassava	1,000,000	No
2	821-Buliisa DLG	Nyamitete-Buliisa	Nyamitete-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
3	821-Buliisa DLG	Kakoora-Buliisa	Kakoora-Buliisa PDM SACCO	1,000,000	Cassava	1,000,000	No
4	821-Buliisa DLG	Kakoora-Buliisa	Kakoora-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
5	821-Buliisa DLG	Eastern-Buliisa	Eastern-Buliisa PDM SACCO	1,000,000	Fish	1,000,000	No
6	821-Buliisa DLG	Eastern-Buliisa	Eastern-Buliisa PDM SACCO	1,000,000	Poultry	1,000,000	No
7	821-Buliisa DLG	Bugana-Buliisa	Bugana-Buliisa PDM SACCO	1,000,000	Diary	1,000,000	No
8	821-Buliisa DLG	Bugana-Buliisa	Bugana-Buliisa PDM SACCO	1,000,000	Dairy	1,000,000	No
9	821-Buliisa DLG	Central-Buliisa	Central-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
10	821-Buliisa DLG	Central-Buliisa	Central-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
11	821-Buliisa DLG	Western-Buliisa	Western-Buliisa PDM SACCO	1,000,000	Sweet Potatoes	1,000,000	No
12	821-Buliisa DLG	Western-Buliisa	Western-Buliisa PDM SACCO	1,000,000	n/a	1,000,000	No
13	821-Buliisa DLG	Northern-Buliisa	Northern-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
14	821-Buliisa DLG	Northern-Buliisa	Northern-Buliisa PDM SACCO	1,000,000	Piggery	1,000,000	No
15	821-Buliisa DLG	Kigoya-Buliisa	Kigoya-Buliisa PDM SACCO	1,000,000	Poultry	1,000,000	No
16	821-Buliisa DLG	Kigoya-Buliisa	Kigoya-Buliisa PDM SACCO	1,000,000	Fish	1,000,000	No

Appendix 13: Licensing of PDM SACCOs Under the Microfinance Institutions Money Lenders Act

Vote Name	Parish Name	Name of SACCO	Is the SACCO registered under Microfinance Institutions money lenders act 2016? (Yes/No)	Does the SACCO have registered offices with a sign board? (Yes/No)

Vote Name	Parish Name	Name of SACCO	Is the SACCO registered under Microfinance Institutions money lenders act 2016? (Yes/No)	Does the SACCO have registered offices with a sign board? (Yes/No)
<i>821-Buliisa DLG</i>	Biiso	Biiso Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Biiso Biiso T/C Pdm Sacco	No	No
<i>821-Buliisa DLG</i>	Kihungya	Nyeramya Kihungya Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Busingiro Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Kahemura Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Kampala Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Kigungu Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Kihuha Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Nyamasoga Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Bugana Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Central Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Eastern Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Kakoora Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Kigoya Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Northern Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Nyamitete Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Buliisa	Western Buliisa Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Bugoigo Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Eastern Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Northern Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Southern Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Walukuba Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Butiaba	Western Butiaba Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Ngwedo	Avogera Ngwedo Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Ngwedo	Mubako Ngwedo Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Ngwedo	Muvule Ngwedo Pdm Sacco Ltd	No	No

Vote Name	Parish Name	Name of SACCO	Is the SACCO registered under Microfinance Institutions money lenders act 2016? (Yes/No)	Does the SACCO have registered offices with a sign board? (Yes/No)
<i>821-Buliisa DLG</i>	Ngwedo	Ngwedo Ngwedo Pdm Sacco	No	No
<i>821-Buliisa DLG</i>	Ngwedo	Nile Ngwedo Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kigwera	Kigwera Kigwera Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kihungya	Waaki Kihungya Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kigwera	Kisansya Kigwera Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kigwera	Ndandamire Kigwera Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kigwera	Wanseko Kigwera Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kihungya	Garasoya Kihungya Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kihungya	Kagera Kihungya Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Biiso	Bubwe Biiso Pdm Sacco Ltd	No	No
<i>821-Buliisa DLG</i>	Kigwera	Kirama Kigwera Pdm Sacco Ltd	No	No

Appendix 14: Key unfunded priorities for the year

Sn	Program were they fall	Budget code	Activities not implemented because funds were not released	Amount not realized (UGX)	Purpose of the unimplemented activity which was not achieved
1	Agro-Industrialization	010015- Extension services	Microscale irrigation systems co-funding	266,000,000	Providing Micro irrigation systems
2	Community Mobilization And Mindset Change	000006 -Planning and Budgeting services	Disbursement of funds to Uwep Groups	171,966,022	Providing support to uwep groups
3	Development Plan Implementation	300016 -Parish Development Model Operations	Monitoring of groups PDM sacco by the internal auditor	5,651,006	Providing training and monitoring of cooperatives & farmers organizations
4	Governance And Security	000006- Planning and Budgeting services	Workshops,meetings,seminarsand training	191,834,663	Providing training ,workshop and meetings under LLG

5	Human Capital Development	000023 -Inspection and Monitoring	Disbursement of Nusaf Funds, Disbursement of funds to UWA Groups	2,218,318,909	Providing support to Nusaf and UWA groups
6	Natural Resources, Environment, Climate Change, Land And Water Management	000089 -Climate Change Mitigation	Trainings on climate change	4,998,723	Proving training of sanitation at parish level
Total				2,858,769,323	

Appendix 14: Budgeted activities for which no funds were released

Sn	Program	Budget code	Activities not implemented because funds were not released	Amount not realized (UGX)	Purpose of the unimplemented activity which was not achieved
1	Agro-Industrialization	010015- Extension services	Microscale irrigation systems co-funding	266,000,000	Providing Micro irrigation systems
2	Community Mobilization And Mindset Change	000006 -Planning and Budgeting services	Disbursement of funds to Uwep Groups	171,966,022	Providing support to uwep groups
3	Development Plan Implementation	300016 -Parish Development Model Operations	Monitoring of groups PDM sacco by the internal auditor	5,651,006	Providing training and monitoring of cooperatives & farmers organizations
4	Governance And Security	000006- Planning and Budgeting services	Workshops,meetings,seminarsand training	191,834,663	Providing training ,workshop and meetings under LLG
5	Human Capital Development	000023 -Inspection and Monitoring	Disbursement of Nusaf Funds, Disbursement of funds to UWA Groups	2,218,318,909	Providing support to Nusaf and UWA groups

Sn	Program	Budget code	Activities not implemented because funds were not released	Amount not realized (UGX)	Purpose of the unimplemented activity which was not achieved
6	Natural Resources, Environment, Climate Change, Land And Water Management	000089 -Climate Change Mitigation	Trainings on climate change	4,998,723	Proving training of sanitaion at parish level
Total				2,858,769,323	

Appendix 15(a): Unutilised warrants

Sn	Program Name	Revised Budget	Warrant	Payments	Un-utilized
1	Agro-Industrialization	1,733,478,059	1,467,478,059	1,167,455,045	300,023,014
2	Tourism Development	3,232,000	3,232,000	3,232,000	0
3	Natural Resources, Environment, Climate Change, Land A	683,248,676	678,249,953	676,796,384	1,453,569
4	Private Sector Development	273,492,644	273,492,644	264,720,494	8,772,150
5	Integrated Transport Infrastructure and Services	1,282,568,930	1,282,568,930	1,287,150,864	-4,581,934
6	Human Capital Development	18,522,330,100	16,304,011,191	13,486,969,815	2,817,041,376
7	Public Sector Transformation	22,067,705	22,051,279	22,051,250	29
8	Community Mobilization and Mindset Change	196,937,627	24,971,605	24,971,079	526
9	Governance and Security	2,932,760,075	2,740,925,412	2,513,485,565	227,439,847
10	Development Plan Implementation	421,709,925	416,058,919	402,444,604	13,614,315
Grand Total		26,071,825,741	23,213,039,992	19,849,277,100	3,363,762,892

Appendix 16(b): Activities Affected by Under Utilization of supplementary funds

No.	Program	Warrants Not Utilized (UGX)	Activities Affected By The Under Utilization	Effect On Service Delivery)
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1	Agro-Industrialization	300,023,014	<ul style="list-style-type: none"> • Installation Of Micro-Scale Irrigation Equipment's 	Failure To install Microscale Irrigation Systems Negatively Affects Water Yield Of The Farmers.
2	Development Plan Implementation	13,614,315	<ul style="list-style-type: none"> • Institutional Coordination And Capacity Strengthening 	Failure To Monitor Projects
3	Governance And Security	227,439,847	<ul style="list-style-type: none"> • Payment Of Gratuity And Pension 	Non-Payment Of Pension Negatively Affects Livelihood Of Pensioners.
4	Human Capital Development	2,817,041,376	<ul style="list-style-type: none"> • Construction of Kihungyai Seed School. • Construction Of Staff House At Kihungya Health • Salaries for the New Teachers. 	<p>This Delayed Provision For Education And Health Services To The Communities.</p> <p>Failure To Recruit Staff Negatively Affects Delivery Of Services</p>
5	Private Sector Development	8,772,150	<ul style="list-style-type: none"> • Farmer Cofunding For Micro Scale Irrigation 	This Negatively Affects Delivery Of Services Due To Farmers Inability To Co-Fund The 25%Of The Cost

Appendix 17: Implementation of activities

Appendix 18(a): Fully implemented activities

S N	Progr am	Area	Budg et Outpu t	Activi ties	Key perfor manc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncia l year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg eted amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Implem ented)- Extent of impleme ntation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Implem ented)- Extent of impleme ntation of output (Look at GL items and identify activities with substant ial amounts)
	(A)			(F)	(G)	(H)	(K)		(L)	(M)	(N)	(O)	(P)	(Q)=(H-P)	(R)	(S)
<i>1</i>	06- Natura l Resou	Water Grant	00000 6 - Plain g and	Drillin g of boreh oles	Compl etion percen tage	3	Fully Quantif ied	Fully Quantif ied	474,98 8,789	474,98 8,789	474,98 8,789	474,9 88,78 9	3	0	Fully implem ented	fully implem ented

S N	Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/P artial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/P artial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
	Resources, Environment, Climate Change, Land And Water Management		budgeting services	Drilling of a production well	Completion percentage	2	Fully Quantified	Fully Quantified					1	0	Fully implemented	

S N	Progr am	Area	Budg et Outpu t	Activi ties	Key perfor manc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncial year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg eted amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Implem ented)- Extent of implem tation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Implem ented)- Extent of implem tation of output (Look at GL items and identify activities with substant ial amounts)
	ement															
2	09- Integr ated Transp ort Infrast ructur e And	Road Maint enanc e Grant	26001 0 - Road Rehabi litation	Rehab ilitatio n of roads maint enanc e	Kilome tres	45.3	Fully Quantif ied	Fully Quantif ied	1,000, 000,00 0	1,000, 000,00 0	1,000, 000,00 0	999,9 90,40 0	45.3	0	Fully implem ented	fully implem ented

S N	Program	Area	Budget Output	Activities	Key performanc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncia l year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budge ted amou nt UGX	Revis ed budge t UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of output (<i>Look at GL items and identify activities with substant ial amounts</i>)
	Services															

S N	Program	Area	Budget Output	Activities	Key perform e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncial year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg ed amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Implem ented)- Extent of impleme ntation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Implem ented)- Extent of impleme ntation of output (<i>Look at GL items and identify activities with substant ial amounts</i>)
3	12- Huma n Capital Develo pment	SFG	32015 7 - Primar y Educat ion Servic es	Procur ement of school desks at bugoig o P/S,bu gana p/s,Kis ansya	Numbe r of desks	3	Fully Quantifi ed	Fully Quantifi ed	187,65 8,946	187,65 8,946	187,65 8,946	187,6 58,94 6	2	0	Fully implemen ted	Fully implemen ted

S N	Progr am	Area	Budg et Outpu t	Activi ties	Key perfor manc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncial year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg eted amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of output (<i>Look at GL items and identify activities with substant ial amounts</i>)
				P/S and Buliisa P/S												

S N	Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/P artial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/P artial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
				Construction of latrines at 4 primary school	Completion percentage	20 stance	Fully Quantified	Fully Quantified					20	0	Fully implemented	
4	12-Human Capital	Programme Conditional	32006 Health System	SUPPLY OF DENTAL	Number of CHAIR	1	Fully Quantified	Fully Quantified	37,500,000	37,500,000	37,500,000	37,500,000	1	0	Fully implemented	Fully implemented

S N	Progr am	Area	Budg et Outpu t	Activi ties	Key perfor manc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncial year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg eted amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Implem ented)- Extent of implem entation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Implem ented)- Extent of implem entation of output (<i>Look at GL items and identify activities with substant ial amounts</i>)
	Develo pment	Grant - Devel opme nt	m Streng thenin g	CHAIR TO BULII SA HC IV												
5	09- Integr ated Transp ort Infrast ructur	URF	26001 0 - Road Rehabi litation	Routin e Road Mainte nance	Kilome tres	1.9	Fully Quantifi ed	Fully Quantifi ed	63,959 ,908	63,959 ,908	63,959 ,908	63,95 9,908	1.9	0	Fully implemen ted	

S N	Progr am	Area	Budg et Outpu t	Activi ties	Key perfor manc e indica tor(s) (Meas ure)	Plan ned Tar get for the Fina ncial year	Conclu sion at Activity Level (Fully Quantif ied/No t fully Quantif ied)	Conclu sion at Output level (Fully Quantif ied/No t fully Quantif ied)	Budg eted amou nt UGX	Revis ed budg et UGX	Amou nt releas ed UGX	Amou nt Spent UGX	Actual Perfor manc e	Perfor manc e Varia nce	Audit Conclusi on at activity level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of activity	Audit Conclusi on at output level (Fully/P artial/N ot Impleme nted)- Extent of impleme ntation of output (<i>Look at GL items and identify activities with substant ial amounts</i>)
	e And Servic es															
	Total								1,764,1 07,643	1,764,1 07,643	1,764,1 07,643	1,764, 098,04 3				

Appendix 19(b): Partially implemented activities

<i>Program</i>	<i>Area</i>	<i>Budget Output</i>	<i>Activities</i>	<i>Key performance indicator(s) (Measure)</i>	<i>Planned Target for the Financial year</i>	<i>Conclusion at Activity Level (Fully Quantified/Not fully Quantified)</i>	<i>Conclusion at Output level (Fully Quantified/Not fully Quantified)</i>	<i>Budgeted amount UGX</i>	<i>Revised budget UGX</i>	<i>Amount released UGX</i>	<i>Amount Spent UGX</i>	<i>Actual Performance</i>	<i>Performance Variance</i>	<i>Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity</i>	<i>Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)</i>
<i>(A)</i>			<i>(F)</i>	<i>(G)</i>	<i>(H)</i>	<i>(K)</i>		<i>(L)</i>	<i>(M)</i>	<i>(N)</i>	<i>(O)</i>	<i>(P)</i>	<i>(Q)=(H-P)</i>	<i>(R)</i>	<i>(S)</i>
12 Human Capital Development	DD ED	320066 Health System Strengthening	OPD block construction at Buliisa HC IV	Completion percentage	1	Fully Quantified	Fully Quantified	950,000,000	950,000,000	950,000,000	863,000,000	0	1	Partially implemented	partially implemented

Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
12 Human Capital Development	UG FIT	320159 Secondary Education Services	Construction of Kitchen at Ngwe do	Completion percentage	1	Fully Quantified	Fully Quantified	2,632,461,752	2,632,461,752	2,632,461,752	1,528,152,641	1	0	Fully implemented	fully implemented
			Seeds		5	Fully Quantified	Fully Quantified					5	0	Fully implemented	

Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
			Stance VIP												
			Latrine at Ngwe do												
			Seed SS												
			Completion of	Completion percent	1	Fully Quantified	Fully Quantified					0	1	Partially implemented	partially implemented

Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
			Kihungya SSS	tage											
			Installation of Solar system and Security Came	Number	2	Fully Quantified	Fully Quantified					2	0	Fully implemented	fully implemented

Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
			ra at												
			Ngwe do SSS												
			Extension of water to	Completion percentage	1	Fully Quantified	Fully Quantified					1	0	Fully implemented	fully implemented
			Ngwe do SSS												

Program	Area	Budget Output	Activities	Key performance indicator(s) (Measure)	Planned Target for the Financial year	Conclusion at Activity Level (Fully Quantified/Not fully Quantified)	Conclusion at Output level (Fully Quantified/Not fully Quantified)	Budgeted amount UGX	Revised budget UGX	Amount released UGX	Amount Spent UGX	Actual Performance	Performance Variance	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)
			Construction of Kihungya HC 111	Completion percentage	1	Fully Quantified	Fully Quantified					0	1	Partially implemented	partially implemented
			Fencing of Ngwedo seed second	Completion percentage	1	Fully Quantified	Fully Quantified					1	0	Fully implemented	Fully implemented

<i>Program</i>	<i>Area</i>	<i>Budget Output</i>	<i>Activities</i>	<i>Key performance indicator(s) (Measure)</i>	<i>Planned Target for the Financial year</i>	<i>Conclusion at Activity Level (Fully Quantified/Not fully Quantified)</i>	<i>Conclusion at Output level (Fully Quantified/Not fully Quantified)</i>	<i>Budget amount UGX</i>	<i>Revised budget UGX</i>	<i>Amount released UGX</i>	<i>Amount Spent UGX</i>	<i>Actual Performance</i>	<i>Performance Variance</i>	<i>Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity</i>	<i>Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output (Look at GL items and identify activities with substantial amounts)</i>
			adry school												
<i>Total</i>								3,582,461,752	3,582,461,752	3,582,461,752	2,391,152,641				

Appendix 20: Criteria for supplementary expenditure

<i>S/n</i>	<i>Date of request</i>	<i>Purpose of the supplementary</i>	<i>Supplementary requested (UGX)</i>	<i>Audit comment</i>
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S/n	Date of request	Purpose of the supplementary	Supplementary requested (UGX)	Audit comment
1	4/20/2023	Agricultural extension development and microscale irrigation grant	553,189,499	This expenditure is not unique thus it was foreseeable
2	4/20/2023	PDM grant and production non-wage	36,786,000	This expenditure is not unique thus it was foreseeable
3	4/20/2023	Ex gratia,Pension and Gratuity	841,043,591	This expenditure is not unique thus it was foreseeable
4	24/05/2023	RTI for mass drug administration	717,187,823	This expenditure is foreseeable since Projects to be implemented were known before the commencement of the budgeting process for FY 2023/24
5	4/20/2023	Salaries for education and health department	50,657,000	This expenditure is foreseeable since Projects to be implemented were known before the commencement of the budgeting process for FY 2023/24
6	4/20/2023	UGIFT unspent balances for prior year	803,282,890	This expenditure is foreseeable since the number of beneficiary politicians is known before the commencement of the budgeting process for FY 2023/24

S/n	Date of request	Purpose of the supplementary	Supplementary requested (UGX)	Audit comment
7	4/20/2023	Piped water sub grant	31,907,072	This expenditure is foreseeable since the number of pensioners being paid and those expected to retire is known before the commencement of the budgeting process for FY 2023/24
		TOTAL	3,034,053,875	

Appendix 21: Under receipt of UPE Capitation Grants in relation to actual pupil enrolment.

S/n	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant	Total Expected 2023	Fixed Grant	Ideal Allocation	Actual receipt	Under Receipt
			A	B	C=(A*B)	D	E=(C+D)	F	
1	527184	Avogera P/S	803	20,000	16,060,000	1,350,000	17,410,000	16,416,300	993,700
2	527185	Biiso P/S	452	20,000	9,040,000	1,350,000	10,390,000	9,812,300	577,700
3	530863	Bugana P/S	539	20,000	10,780,000	1,350,000	12,130,000	11,450,799	679,201
4	527186	Bugoigo P/S	860	20,000	17,200,000	1,350,000	18,550,000	17,638,900	911,100
5	527187	Buliisa P/S	603	20,000	12,060,000	1,350,000	13,410,000	12,710,800	699,200
6	530864	Busingiro P/S	846	20,000	16,920,000	1,350,000	18,270,000	17,451,000	819,000
7	527188	Butitaba P/S	700	20,000	14,000,000	1,350,000	15,350,000	14,503,400	846,600
8	527189	Garasoya P/S	469	20,000	9,380,000	1,350,000	10,730,000	10,180,701	549,299
9	530865	Kabolwa P/S	540	20,000	10,800,000	1,350,000	12,150,000	11,504,200	645,800
10	527190	Kakoora P/S	587	20,000	11,740,000	1,350,000	13,090,000	12,384,200	705,800
11	527191	Kalengeja P/S	751	20,000	15,020,000	1,350,000	16,370,000	15,382,400	987,600
12	530866	Kibambura P/S	369	20,000	7,380,000	1,350,000	8,730,000	8,294,600	435,400

S/n	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant	Total Expected 2023	Fixed Grant	Ideal Allocation	Actual receipt	Under Receipt
13	527192	Kihungya P/S	1436	20,000	28,720,000	1,350,000	30,070,000	28,256,799	1,813,201
14	527193	Kijangi P/S	443	20,000	8,860,000	1,350,000	10,210,000	9,618,800	591,200
15	530867	Kirama P/S	306	20,000	6,120,000	1,350,000	7,470,000	7,076,400	393,600
16	527194	Kisansya P/S	1118	20,000	22,360,000	1,350,000	23,710,000	22,231,800	1,478,200
17	527195	Kisiaba P/S	856	20,000	17,120,000	1,350,000	18,470,000	17,460,099	1,009,901
18	527196	Kisomere P/S	1376	20,000	27,520,000	1,350,000	28,870,000	27,114,700	1,755,300
19	530868	Mirembe P/S	662	20,000	13,240,000	1,350,000	14,590,000	13,773,400	816,600
20	527197	Ndandamire P/S	1144	20,000	22,880,000	1,350,000	24,230,000	22,921,300	1,308,700
21	527198	Ngwedo P/S	957	20,000	19,140,000	1,350,000	20,490,000	19,359,000	1,131,000
22	530869	Nyamasoga P/S	1061	20,000	21,220,000	1,350,000	22,570,000	21,360,100	1,209,900
23	527199	Nyamittete P/S	846	20,000	16,920,000	1,350,000	18,270,000	17,311,800	958,200
24	527200	Nyamukuta P/S	502	20,000	10,040,000	1,350,000	11,390,000	10,687,200	702,800
25	530870	Nyeramya P/S	622	20,000	12,440,000	1,350,000	13,790,000	12,974,300	815,700
26	527201	Paara P/S	639	20,000	12,780,000	1,350,000	14,130,000	13,275,999	854,001
27	527202	St Mary's Biiso	532	20,000	10,640,000	1,350,000	11,990,000	11,294,500	695,500
28	530871	Uganda Martyrs P/S	488	20,000	9,760,000	1,350,000	11,110,000	10,479,000	631,000
29	527203	Waiga P/S	629	20,000	12,580,000	1,350,000	13,930,000	13,327,800	602,200
30	527204	Walukuba P/S (Buliisa)	1502	20,000	30,040,000	1,350,000	31,390,000	29,487,300	1,902,700
31	530872	Wanseko P/S	913	20,000	18,260,000	1,350,000	19,610,000	18,998,800	611,200
		Total	23,551	20,000	471,020,000	99,900,000	512,870,000	484,738,697	28,131,303

Appendix 22: Enrolment by the Head teachers and Actual Head Count

Sn	Supplier Number	Primary School	Cost center ID	Head count Actual Enrolment	Enrolment by Head teacher	Increase in number of pupils	Decrease in number of pupils	Quantified Budget effect @20000 per learner (UGX)
1	527184	Avogera P/S	246,607	843	720		123	2,460,000
2	530865	Kabolwa P/S	246,588	662	626		36	720,000
3	527193	Kijangi P/S	246,592	285	354	69		1,380,000
4	530867	Kirama P/S	246,599	458	503	45		900,000
5	527194	Kisansya P/S	246,600	1161	1,112		49	980,000
6	527195	Kisiaba P/S	246,594	954	944		10	200,000
7	527197	Ndandamire P/S	246,601	1094	995		99	1,980,000
8	527198	Ngwedo P/S	246,606	1284	1136		148	2,960,000
9	530871	Uganda Martyrs P/S	246,590	486	636	150		3,000,000
10	530872	Wanseko P/S	246,602	1101	1,152	51		1,020,000
		Total		8,328	8,178	315	465	15,600,000

Appendix 23: Actual transfer of capitation Grant

SN	Supplier Number	Supplier	IFMS Amount
1	527184	AVOGERA P/S	16,416,300
2	527185	BIISO P/S	9,812,300
3	530863	BUGANA P/S	11,450,799
4	527186	BUGOIGO P/S	17,638,900
5	527187	BULIISA P/S	12,710,800
6	530864	BUSINGIRO P/S	17,451,000
7	527188	BUTITABA P/S	14,503,400

SN	Supplier Number	Supplier	IFMS Amount
8	527189	GARASOYA P/S	10,180,701
9	530865	KABOLWA P/S	11,504,200
10	527190	KAKOORA P/S	12,384,200
11	527191	KALENGEJA P/S	15,382,400
12	530866	KIBAMBURA P/S	8,294,600
13	527192	KIHUNGYA P/S	28,256,799
14	527193	KIJANGI P/S	9,618,800
15	530867	KIRAMA P/S	7,076,400
16	527194	KISANSYA P/S	22,231,800
17	527195	KISIABA P/S	17,460,099
18	527196	KISOMERE P/S	27,114,700
19	530868	MIREMBE P/S	13,773,400
20	527197	NDANDAMIRE P/S	22,921,300
21	527198	NGWEDO P/S	19,359,000
22	530869	NYAMASOGA P/S	21,360,100
23	527199	NYAMITTETE P/S	17,311,800
24	527200	NYAMUKUTA P/S	10,687,200
25	530870	NYERAMYA P/S	12,974,300
26	527201	PAARA P/S	13,275,999
27	527202	ST MARY'S BIISO	11,294,500
28	530871	UGANDA MARTYRS P/S	10,479,000
29	527203	WAIGA P/S	13,327,800
30	527204	WALUKUBA P/S (BULIISA)	29,487,300
31	530872	WANSEKO P/S	18,998,800
		Total	484,738,697





Appendix 24: Staffing levels in the primary schools





SN	Local Government	Cost Center Name	Required Staffing	Staff Present	Staff Gap
1	Buliisa	Kisomere ps	28	13	15
2	Buliisa	Walukuba ps	21	17	4
3	Buliisa	Kihungya ps	19	19	0
4	Buliisa	Ndandamire ps	21	18	3
5	Buliisa	Ngwedo ps	24	13	11



SN	Local Government	Cost Center Name	Required Staffing	Staff Present	Staff Gap
6	Buliisa	Nyamasoga ps	21	15	6
7	Buliisa	Kisansya ps	22	18	4
8	Buliisa	Busingiro ps	14	16	-2
9	Buliisa	Wanseko ps	21	16	5
10	Buliisa	Bugoigo ps	20	11	9
11	Buliisa	Avogera ps	16	10	6
12	Buliisa	Nyamitete ps	19	13	6
13	Buliisa	Kisiabi ps	18	14	4
14	Buliisa	Buliisa ps	14	11	3
15	Buliisa	Kakoora ps	14	9	5
16	Buliisa	Butiaba ps	13	10	3
17	Buliisa	Mirembe ps	14	13	1
18	Buliisa	St Marys Biiso ps	10	12	-2
19	Buliisa	Waiga ps	11	8	3
20	Buliisa	Nyamukuta ps	10	11	-1
21	Buliisa	Kalengeija ps	11	14	-3
22	Buliisa	Kabolwa ps	12	8	4
23	Buliisa	Bugana ps	11	9	2
24	Buliisa	Paraa ps	14	10	4
25	Buliisa	Garasoya ps	8	11	-3
26	Buliisa	Biiso ps	10	11	-1
27	Buliisa	Kirama ps	9	8	1
28	Buliisa	Uganda Martys ps	9	10	-1
29	Buliisa	Nyeramya ps	13	14	-1
30	Buliisa	Kibambura ps	9	8	1
31	Buliisa	Kijangi ps	8	8	0
		Total	464	378	86





Appendix 25: Physical inspection of UPE school structures

Sn	School	Inspection Photos	Audit Comments
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Sn	School	Inspection Photos	Audit Comments
1.	Kisiabi P.S		Deteriorating classroom floor
			Cracked classroom walls
			Deteriorating latrine with no doors and open manhole
2.	Uganda Martyrs P.S.		Deteriorating classroom walls with cracks

Sn	School	Inspection Photos	Audit Comments
			Deteriorating classroom floors
			Deteriorating latrine with no doors and roof blown off by heavy winds
3.	Kijangi P.S.		Classroom with Broken glass windows
			Deteriorating classroom floors

Sn	School	Inspection Photos	Audit Comments
4.	Ngwedo P.S.		Deteriorating classroom floors
			Deteriorating Latrine
5.	Avogera P.S.		Deteriorating classroom walls with cracks
			Deteriorating classroom floors

Sn	School	Inspection Photos	Audit Comments
6.	Kirama P.S		Deteriorating classroom walls with cracks
			Deteriorating Latrine with no doors
7.	Wanseko P.S.		Deteriorating classroom block
			Deteriorating Latrine with cracked walls.

Appendix 26: Mischarged Budget Output code for Road Maintenance Expenditure

SN	Invoice Number	Supplier	Description	EFT / Check Number	Amount	Charged Code	Right Code
1	ROADS/JU N/12/2	Kibs General Services Ltd	Supply Of Road Unit Spares	13329543	36,848,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
2	ROADS/N OV/28/2	Kibs General Services Ltd	Maintenance Of Road Equipment's And Supply Of Spares Parts	9145876	18,414,600	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
3	ROADS/FE B/29/1	Kibs General Services Ltd	Supply Of Service Parts For Road Equipment	10945163	17,140,900	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
4	ROADS/JU N/18/12	Accountant General E-Cash - Mofped	Personnel Allowance For Mechanized Maintenance Of Sitini-Itambiro- Udukuru Road	13329440	10,660,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
5	ENG/APR/ 04/2	Wakame Maurice 1008363	Repairs And Maintenance Of District Offices	11520015	1,632,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
6	ROADS/M AY/23/7	Wandera Moses 800774	Monitoring And Verification Of 50.6k Road Rehabilitation	12616346	1,500,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
7	ROADS/N OV/15/1	Stabex International Ltd	Fuel Supplied To Mechanical Section	9139079	1,500,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
8	ROADS/N OV/28/5	Baguma James 832614	Refund For Purchase Of Batteries For Vibro Roller No. Ug2407w	9142797	1,038,000	260014-Road Equipment and Fleet Management Services	260009 - Road Maintenance
	Total				88,733,500		

Appendix 27: Staffing - HCIV

SN	JOB TITLE/POSITION	APPROVED Positions	FILLED	Vacant
1	Senior Medical Superintendent	1	0	1
2	Senior Medical Officer	1	0	1
3	Medical Officer	3	1	2
4	Assistant Secretary	1	0	1
5	Human Resource Officer	1	0	1
6	Social Worker	1	0	1
7	Assistant Engineering Officer (Biomedical)	1	0	1
8	Assistant Inventory Management Officer	2	1	1
9	Stenographer Secretary	1	0	1
10	Sign language Interpreter	1	0	1
11	Assistant ICT Officer	2	0	2
12	Assistant Medical Records Officer	1	0	1
13	Hygienist Assistant	3	0	3
14	Engineering Assistant (Electrical)	1	0	1
15	Plumber	1	0	1
16	Driver	2	0	2
17	Mortuary Attendant	2	0	2
18	Askari	5	2	3
19	Porter	3	3	0
	ENNVIRONMENTAL HEALTH UNIT			0
20	Senior Environmental Health Officer	1	0	1
21	Environmental Health Officer	1	0	1
	THEATRE UNIT			0
22	Anaesthetic Officer	2	0	2
23	Assistant Anaesthetic Officer	3	0	3
24	Senior Theatre Assistant	1	0	1
25	Theatre Assistant	2	0	2
26	Theatre Attendant	2	0	2
	OTHER PROFESSIONALS			0
27	Senior Clinical Officer	1	0	1
28	Senior Clinical Officer (ENT)	1	0	1

SN	JOB TITLE/POSITION	APPROVED Positions	FILLED	Vacant
29	Medical Imaging Technologist	1	0	1
30	Sonographer	2	0	2
31	Epidemiologist	1	0	1
32	Vector Control Officer	1	1	0
33	Health Educator	1	1	0
34	Nutritionist	1	0	1
35	Psychiatric Clinical Officer	1	0	1
36	Clinical Officer	4	2	2
37	Senior Ophthalmic Clinical Officer	1	0	1
38	Ophthalmic Clinical Officer	2	0	2
39	Orthopaedic Officer	2	0	2
40	Health Inspector	1	1	0
41	Radiographer	1	0	1
42	Physiotherapy Technician	1	0	1
43	Assistant Entomological Officer	1	0	1
44	Health Information Assistant	1	1	0
45	Cold Chain Assistant	1	0	1
46	Health Assistant	1	1	0
	PHARMACY			0
47	Pharmacist	1	0	1
48	Senior Dispenser	1	0	1
49	Dispenser	2	0	2
	LABORATORY UNIT			
50	Medical Laboratory Technologist	1	0	1
51	Cytotechnologist	1	0	1
52	Senior Laboratory Technician	1	0	1
53	Laboratory Technician	2	1	1
54	Laboratory Assistant	4	1	3
	DENTAL SERVICES UNIT			0
55	Public Health Dental Officer	2	3	-1
56	Dental Attendant	1	0	1
	NURSING UNIT			0
57	Senior Nursing Officer	1	0	1
58	Nursing Officer/Nursing	1	0	1

SN	JOB TITLE/POSITION	APPROVED Positions	FILLED	Vacant
59	Nursing Officer/Midwifery	1	0	1
60	Nursing Officer/Psychiatry	1	0	1
61	Nursing Officer/Public Health	1	0	1
62	Nursing Officer/ Critical Care	1	0	1
63	Assistant Nursing Officer (Nursing)	6	2	4
64	Assistant Nursing Officer (Midwifery)	6	1	5
65	Assistant Nursing Officer (Psychiatry)	2	1	1
66	Assistant Nursing Officer (Pub Health Nurse)	1	0	1
67	Assistant Nursing Officer (Critical Care)	1	0	1
68	Assistant Nursing Officer (Palliative Care)	1	0	1
69	Senior Enrolled Nurse (Midwifery)	3	0	3
70	Senior Enrolled Nurse (Nursing)	3	0	3
71	Enrolled Nurse	8	10	-2
72	Enrolled Nurse (Psychiatry)	2	1	1
73	Enrolled Nurse (Critical Care)	2	0	2
74	Enrolled Midwife	8	5	3
	GRAND TOTAL FOR HEALTH CENTRE IV	136	39	97

Appendix 28: Allocation of funds based on ranking of sub counties (Water grant)

SN	Sub County	District average rate	Sub-county Water coverage rate	Variance/ Need A higher variance indicates a higher need)	Amount allocated to the Sub County	%age of amount allocated to the Sub County out of the total district grant (Monetary value of project(s) implemented at the sub-county as a percentage of the total grant)	Rank
1	Kigwera S/C	70	68.6	1.4	-		4
2	Ngwedo S/C	70	78	-8	-		6
3	Buliisa S/C	70	67.9	2.1	155,374,730	71	2
4	Butiaba S/C	70	80.5	-10.5	-		7
5	Biiso S/C	70	67.5	2.5	31,274,720	14	1
6	Kihungya S/C	70	68.1	1.9	31,274,720	14	3
8	Buliisa TC	70	75.8	-5.8	-		5
	Total	490	506.4	-16.4	217,924,170	99	28

Appendix 29: Physical inspections under District Water Supply and Sanitation Conditional Grant

SN.	Type of water source	Sub-county	Parish and village	Name of water source	Picture	Remarks (Quality, usage, functionality, defects etc.)
1.	Deep Borehole Drilling at Kijura	Biiso SC	Busingiro - Kijura	Kijura B/H		<ul style="list-style-type: none"> The Boreholes were completed within the planned duration. Works were done as per the bills of quantities and with good workmanship. The Boreholes were properly functioning and in use by the community.
2.	Deep Borehole Drilling at Akiimi	Kihungya SC	Nyeramya - Akiimi	Akiimi B/H		<ul style="list-style-type: none"> The Boreholes were completed within the planned duration. Works were done as per the bills of quantities and with good workmanship. The Boreholes were properly functioning and in use by the community.
3.	Construction of a production well at Kabolwa	Buliisa SC	Kabolwa - Kabolwa	Kabolwa		<ul style="list-style-type: none"> The Production well was setup within the planned duration. Works were done as per the bills of quantities and with good workmanship.

Appendix 30: Non-Functional/ Recommended for decommissioning

Sn.	Type Of Water Source	Sub-County	Parish And Village	Name Of Water Source	Status (Not-Functional/De-Commissioned)	Non-Functional Period (Yrs)
1	Shallow Well	Kihungya	Kagera	Lendu S/W	Non-Functional	14
2	Deep Borehole	Butiaba	Bugoigo		Non-Functional	14

Sn.	Type Of Water Source	Sub-County	Parish And Village	Name Of Water Source	Status (Not-Functional/De-Commissioned)	Non-Functional Period (Yrs)
3	Deep Borehole	Kigwera	Kirama	Kiyere	Non-Functional	14
4	Deep Borehole	Kigwera	Kirama	Bukindwa	Recom. For Decommissioning	14
5	Deep Borehole	Kigwera	Kisansya	Bikongoro	Recom. For Decommissioning	14
6	Deep Borehole	Buliisa Tc	Central Ward	Kigoya	Non-Functional	15
7	Deep Borehole	Buliisa	Nyamitete	Gotlyech 11	Recom. For Decommissioning	15
8	Deep Borehole	Buliisa Tc	Western Ward	Kisiabi P/S	Recom. For Decommissioning	15
9	Deep Borehole	Ngwedo	Ngwedo	Ngwedo Centre	Recom. For Decommissioning	15
10	Deep Borehole	Ngwedo	Avogera	Mvule Nunda	Non-Functional	12
11	Deep Borehole	Ngwedo	Avogera	Mvule Nunda	Non-Functional	12
12	Deep Borehole	Ngwedo	Avogera	Avogera Ogengo	Non-Functional	8
13	Deep Borehole	Butiaba	Bugoigo	Serere B Markert	Non-Functional	9
14	Deep Borehole	Butiaba	Booma	Msl Bh	Non-Functional	9
15	Deep Borehole	Kihungya	Waaki	Kihungya Ps	Non-Functional	8
16	Deep Borehole	Buliisa	Nyamitete	Uribo	Functional (Not In Use)	3
		Total				191

Appendix 31: Minimum Quality Standards

SN	Parameter/Contaminant/Type of micro-organism	AKIIMI		Kijua		Kijangi	
		Sample viability	Test status	Sample viability	Test status	Sample viability	Test status
1	Colour, TCUa, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
2	Turbidity, NTU, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
3	pH	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
4	Conductivity, μ S/cm, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard

SN	Parameter/Contaminant/ Type of micro-organism	AKIIMI		Kijua		Kijangi	
5	Total dissolved solids, mg/l, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
6	Chloride, (Cl), mg/l, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
7	Total Iron (Fe), mg/l, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
8	Ammonia (NH ₃)	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
9	Nitrate (NO ₃ ⁻)	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
10	Fluoride (F)	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
11	Nitrite (NO ₂ -N)	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
12	Total coliforms,CFU/100 ml	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
13	Escherichia coli, CFU/100 ml	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
14	Shigella, per 100 ml	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
15	Salmonella, 100 ml	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
16	Magnesium, (Mg), mg/l, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard
17	Calcium, (Ca), mg/l, max.	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard	Test carried out on viable sample	Within standard

SN	Parameter/Contaminant/ Type of micro-organism	AKIIMI		Kijua		Kijangi	
18	Potassium (K), mg/l, max.	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
19	Arsenic (As)	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
20	Lead (Pb)	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
21	Manganese (Mn)	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out
22	Suspended matter, mg/l	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out	Test carried out on viable sample	Test not carried out