

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON BULIISA DISTRICT LOCAL GOVERNMENT FOR THE AUDIT YEAR ENDED DECEMBER 2025

OFFICE OF THE AUDITOR GENERAL
UGANDA

DECEMBER 2025

PREAMBLE

This report presents my findings, conclusions and recommendations on the audit of Buliisa District Local Government for the Audit year ended December 2025.

The report is based on audit observations made on all types of audits undertaken on the Buliisa District Local Government 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 Local Government to achieve its goals and objectives, and to promote service delivery.

This report contains 5 Sections:

Section 1. report on the financial statements for the Financial Year ended 30th June 2025
Section 2. key findings on compliance with the specified regulatory framework
Section 3. highlights on the evaluation of the District performance
Section 4. summaries of key findings from other audit engagements undertaken during the year
Section 5. Appendices and Financial Statements

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

Table of Contents

List of Acronyms iii
List of Tables v
List of Appendices vi
SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF BULIISA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2025 1
Opinion 1
Basis of Opinion 1
Key Audit Matters 1
Emphasis of Matter 1
1.1 Valuation of Assets 1
Other Information 2
Management's Responsibility for the Financial Statements 2
Auditor's Responsibilities for the Audit of the Financial Statements 3
Other Reporting Responsibilities 4
1.2 Staffing levels at the District 4
1.3 Payroll Management in the Local Government 4
SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH THE RELEVANT REGULATORY FRAMEWORK 6
2.1 MANAGEMENT OF THE PARISH DEVELOPMENT MODEL (PDM) 6
2.2 PROCUREMENT AND DISPOSAL MANAGEMENT 12
SECTION 3: REPORT ON PERFORMANCE EVALUATION 15
3.1 REVIEW OF THE IMPLEMENTATION OF THE APPROVED BUDGET 15
3.2 LOCAL REVENUE MANAGEMENT 19
3.3 AUDIT OF NON-CURRENT/PUBLIC ASSETS 22
3.4 REVIEW OF SERVICE DELIVERY FROM SELECTED GOVERNMENT INTERVENTIONS 23
3.4.1 USE CAPITATION GRANT 23
3.4.2 MANAGEMENT OF ESSENTIAL MEDICINES, HEALTH SUPPLIES AND ROUTINE VACCINES 30
3.4.3 ROAD MAINTENANCE GRANT 33
SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS 36
4.1 AUDIT OF THE TREASURY MEMORANDUM 36
4.2 VERIFICATION OF DOMESTIC ARREARS 37
SECTION 5: APPENDICES AND FINANCIAL STATEMENTS 38

List of Acronyms

Sn	ACRONYM	MEANING
1.	Bn	Billion
2.	BoU	Bank of Uganda
3.	CAP	Chapter
4.	DDEG	District Discretionary Equalization Grant
5.	DEO	District Education Officer
6.	DHO	District Health Office
7.	DLG	District Local Government
8.	DUCAR	District, Urban and Community Access Roads
9.	DWSSCG	District Water Supply and Sanitation Grant
10.	EFT	Electronic Funds Transfer
11.	EMIS	Education Management Information System
12.	FS	Financial Statements
13.	FY	Financial Year
14.	HCIV	Health Centre IV
15.	HUMC	Health Unit Management Committee
16.	IESBA	International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants
17.	IFMS	Integrated Financial Management Systems
18.	INTOSAI	International Organization of Supreme Audit Institutions
19.	ISSAIS	International Standards of Supreme Audit Institutions
20.	LLHFs	Lower Local Health Facilities
21.	LST	Local Service Tax
22.	MoES	Ministry of Education and Sports
23.	MoFPED	Ministry of Finance, Planning and Economic Development
24.	MoGLSD	Ministry of Gender, Labour and Social Development
25.	MoH	Ministry of Health
26.	MoLG	Ministry of Local Government
27.	MoPS	Ministry of Public Service
28.	MoWT	Ministry of Works and Transport
29.	NAA	National Audit Act
30.	NDP	National Development Plan
31.	NIN	National Identification Number
32.	NMS	National Medical Stores
33.	NTR	Non-Tax Revenue
34.	NWR	Non-Wage Recurrent
35.	PBMIS	Parish Based Management Information System
36.	PBS	Programme Budgeting System
37.	PDCs	Parish Development Committees
38.	PDM	Parish Development Model
39.	PFMA	Public Finance and Management Act
40.	PFMR	Public Finance and Management Regulations
41.	PHC	Primary Health Care
42.	PNFP	Private Not for Profit
43.	PPDA	Public Procurement and Disposal Act
44.	PRF	Parish Revolving Fund
45.	PS	Primary School
46.	PS/ST	Permanent Secretary, Secretary to the Treasury
47.	PWDs	Persons with Disabilities
48.	RBF	Result Based Financing
49.	RMG	Road Maintenance Grant
50.	SACCO	Savings and Credit Cooperative Organization
51.	SC	Sub-County

Sn	ACRONYM	MEANING
52.	SNE	Special Needs Education
53.	TC	Town Council
54.	UgIFT	Uganda Intergovernmental Fiscal Transfers
55.	UGX	Uganda Shillings
56.	UPOLET	Universal Post O-level Education and Training Program
57.	URF	Uganda Road Fund
58.	USE	Universal Secondary Education
59.	UWEP	Uganda Women Entrepreneurship Programme
60.	VAT	Value Added Tax
61.	WHT	Withholding Tax
62.	YLP	Youth Livelihood Program

List of Tables

Table 1 (b): Showing the level of absorption of Salary, pension & gratuity funds 4
Table 2: Showing status of reinstatement of individuals and pensioners cleared by MoPS 5
Table 3: Showing the Extent of implementation of prior year PDM audit recommendations 12
Table 4: Showing an overview of the Approved budget, funds made available for expenditure and actual expenditure 15
Table 5: Showing Proportion of total expenditure audited 15
Table 6: Showing budget funding 16
Table 7: Showing utilization of warrants 16
Table 8: Showing a summary analysis of local revenue collection 17
Table 9: Showing activities affected by under realization of local revenue 18
Table 10: Showing functionality of inspected projects 18
Table 11: Showing membership for the Enumeration and Registration Committee 20
Table 12: Showing membership for the Tax Assessment Committee 21
Table 13: Showing delays in receipt of local revenue from Treasury 21
Table 14: Showing standard Capitation Grant rates 24
Table 15: Showing under receipt of capitation Grant 25
Table 16: Showing an analysis of USE capitation grant funding 26
Table 17: Showing absorption of Capitation Grant at District level 27
Table 18: Showing absorption of capitation funds by the secondary schools 27
Table 19: Showing eligible and ineligible activities 28
Table 20: Showing schools that implemented ineligible activities. 28
Table 21: Showing schools without financial statements 29
Table 22: Staffing levels in USE Secondary Schools 29
Table 23: Showing the price variance of EMHS 31
Table 24: Showing an analysis of the timeliness of deliveries by NMS 32
Table 25: Showing available equipment in the District 33
Table 26: Showing details of planned works funded 34
Table 27: Detailing absorption of funds 34
Table 28: Showing expenditure thresholds of the grant 34
Table 29: Summarising extent of implementation of parliamentary recommendations 36

List of Appendices

Appendix 1: Staffing Gaps for the district 38
Appendix 2: Individuals initially removed from the salary payroll re-instated by MoPS 44
Appendix 3: Alignment of the LGs Work Plans and Budgets to the PDM 45
Appendix 4: Disbursement of Parish Revolving Fund (PRF) to the Households 46
Appendix 5: Physical Inspection of Household Project Implementation 50
Appendix 6: Rate of Recovery 53
Appendix 7: Failure to close Non- Wendi Accounts 53
Appendix 8: Inadequate Wendi Agents 57
Appendix 9: (a): Distribution by MoLG to the District 59
Appendix 10: Failure to update the PDMIS with loans processed outside the system 60
Appendix 11: Monitoring and evaluation framework of the PDM 63
Appendix 12: Functionality of SACCO Sub-committees 64
Appendix 13: Follow-up of Previous year Audit Results 68
Appendix 14: Failure of the evaluation committee to sign the Code of Ethical conduct 71
Appendix 15: Lack of contract implementation plans 71
Appendix 16: Key Activities affected by Un-utilized Warrants 72
Appendix 17: List of Projects inspected 72
Appendix 18: Showing pieces of land without title. 73
Appendix 19: EMIS and Actual enrolment per secondary school 75
Appendix 20: Possible inflated student numbers on EMIS 75
Appendix 21: Students not captured on EMIS but actually enrolled at Secondary school 75
Appendix 22: Staffing levels in USE Secondary Schools 76
Appendix 23: Physical inspection of USE School Structures 77
Appendix 24: Inspection of Drug Stores 79
Appendix 25: Showing details of planned works under Road Maintenance Grant 80
Appendix 26: Table showing materials not tested before use for road works 81
Appendix 27: Inspections of roads 83

SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF BULIISA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2025

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 2025, which comprise the Statement of Financial Position as at 30th June 2025, 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 2025 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, as issued by the Accountant General.

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 1995 Constitution of the Republic of Uganda, the National Audit Act (NAA), 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 matter disclosed in the financial statements;

1.1 Valuation of Assets

Disclosed in the financial statements under Note 26 (Property, Plant and Equipment) on Page 31 is a Net Book Value of UGX.63.20Bn. Similarly, under Note 27 (Non-produced Assets) on Page 31 is an amount of UGX.2.68Bn. These values were based on management estimates as guided by the Accountant General during the Government's transition to full accrual accounting under IPSAS.

In addition, there were additions arising from asset purchases during the current financial year, and further cleaning up of the asset registers resulting into a significant increase in the asset values.

I made a similar observation in my previous audit report on the significant increment in asset values resulting from the Government's transition to full accrual accounting and the need to enhance the accuracy and reliability of the values utilized by incorporating a qualified Valuer in the valuation process.

Recommendation

The Accounting Officer should liaise with the Accountant General with a view of involving a qualified valuer in the valuation process so as to obtain more accurate and realistic values of the District's assets.

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 1995 Constitution of the Republic of Uganda 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 Local Government.

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 Local Government'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 Local Government'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 Local Government'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 Local Government to fail to deliver its mandate.

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

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

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

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

Other Reporting Responsibilities

In accordance with Section 18 (1) of the National Audit Act (NAA), Cap 170, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters in Section 2 of this report and those presented below and whose effect 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 Staffing levels at the District

Section 3(A-c) of the Public Service Standing Orders 2021 provides that appointment in the Public Service shall be subject to availability of a vacancy in the approved staff establishment as well as funds in the approved estimates.

During the audit, I noted that out of 1232 approved positions on traditional staff establishment, 765 (62%) positions were filled leaving 229 (467%) vacancies. Details are in **Appendix 1.**

Under staffing hinders the entity's ability to effectively deliver services to its intended beneficiaries.

The Accounting Officer attributed this to the limited wage bill.

Recommendation

The Accounting Officer should engage the Ministry of Public Service and MoFPED to increase the District wage bill.

1.3 Payroll Management in the Local Government

During the financial year 2024/25, Buliisa District spent, UGX.12.05Bn on Salaries, Pension and Gratuity, representing 52% of the total expenditure of UGX.22.97Bn.

I noted the following audit findings;

Table 1: showing budget Performance

SN	Findings	Recommendation
1.3.1	**Budget performance**	
a)	**Absorption of Salary, pension and gratuity funds** Out of the total receipts for the financial year of UGX.12.66Bn, UGX.12.05Bn was spent, resulting in an unspent balance of UGX.0.61Bn representing an absorption rate of 95%. Details are in the **table below;** **Table 1 (b): Showing the level of absorption of Salary, pension & gratuity funds**	The Accounting Officer should; • engage MoES to recruit secondary

<table>
<tr><th>SN</th><th>Findings</th><th>Recommendation</th></tr>
<tr><td></td><td>
<table>
<tr><th>Category</th><th>Approved Estimates (UGX'Bn)</th><th>Releases/ Warrant (UGX'Bn)</th><th>Expenditure (UGX'Bn)</th><th>Unspent (UGX'Bn)</th><th>% absorption</th></tr>
<tr><td></td><td>(A)</td><td>(B)</td><td>(C)</td><td>(B-C)</td><td></td></tr>
<tr><td>Salary</td><td>11.80</td><td>11.80</td><td>11.45</td><td>0.36</td><td>97</td></tr>
<tr><td>Pension</td><td>0.47</td><td>0.47</td><td>0.27</td><td>0.20</td><td>58</td></tr>
<tr><td>Gratuity</td><td>0.30</td><td>0.30</td><td>0.25</td><td>0.05</td><td>82</td></tr>
<tr><td>Salary Arrears</td><td>0.09</td><td>0.09</td><td>0.09</td><td>0.00</td><td>100</td></tr>
<tr><td>Total</td><td>12.66</td><td>12.66</td><td>12.05</td><td>0.61</td><td>95</td></tr>
</table>
Source: OAG Analysis

Under absorption of salary, pension and gratuity funds negatively affected the livelihood of staff and pensioners/ beneficiaries.

The Accounting Officer explained that;

• Under absorption of salary was due to failure by MoES to recruit secondary school staff within the financial year.
• Under absorption of pension resulted from delayed access to the pension payroll due to inconsistencies in biodata information.
</td><td>school staff for the District.

• ensure that pensioners are sensitized timely to submit pension documents before their retirement dates so that they can access their benefits within the financial year.</td></tr>
<tr><td>1.3.2</td><td><u>Clearance by MoPS to re-instate individuals initially removed from the Salary payroll</u>

I noted that fifteen (15) individuals were reinstated on the payroll by MoPS without formal notification of the District. Details are in Appendix 2.

<u>Table 2: Showing status of reinstatement of individuals and pensioners cleared by MoPS</u>
<table>
<tr><th>SN</th><th>Number of individuals deleted from the respective payrolls</th><th>Number cleared by MoPS for reinstatement</th><th>Number reinstated</th><th>Number not reinstated</th><th>Salary paid in FY 2024/2025 (UGX'Bn)</th></tr>
<tr><td></td><td colspan="2">[A]</td><td>[B]</td><td>[C]</td><td>[A-C]</td><td></td></tr>
<tr><td>1.</td><td>Salary</td><td>33</td><td>15</td><td>15</td><td>18</td><td>0.096</td></tr>
</table>
Source; OAG document review

As a result, salaries of UGX.0.096Bn may have been irregularly paid to ineligible individuals thus causing financial loss to government.

The Accounting Officer explained that MoPS deleted and re-instated staff without prior communication.</td><td>The Accounting Officer should engage MoPS to always notify the district formally on the staff re-instated on the payroll for purposes of ratification and ownership.</td></tr>
</table>



Edward Akol
AUDITOR GENERAL
Kampala

22nd December, 2025

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

I conducted compliance audits on major service delivery interventions. The audits were conducted in accordance with the functions of the Auditor General, specified in Section 18 of the National Audit Act, Cap 170.

The primary objectives of the audits were to obtain sufficient and appropriate audit evidence to confirm whether the District Local Government complied with the identified criteria.

The audits were conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000)[1] on compliance auditing.

The areas of focus for the review were;

- Management of the Parish Development Model, and
- Procurement Management.

Audit criteria

The criteria for the audits were 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

The audits were conducted based on the information and records provided by the District Local Government.
In executing the audits, various approaches were exercised which included;

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

Audit Findings

The material findings with respect to the compliance criteria for the applicable subject matters were 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.

During the Financial Year 2024/25, MoFPED released UGX.3,718,500,000 to finance 37 PDM SACCOs in the District, with each SACCO receiving UGX.100,000,000 for PRF to develop and

[1] *ISSAI 4000* - Compliance Audit Standard

implement viable community-led income-generating activities, and UGX.500,000 for loan processing expenses.

I designed audit procedures to assess whether the PDM Pillars had been implemented in accordance with the PDM policy and guidelines, with a specific focus on the Financial Inclusion Pillar. Below were my findings;

2.1.1 Budgeting, Funding and Absorption

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

SN	Audit observation	Recommendation
a)	**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 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 37 PDM priorities in nine (9) SCs/TCs did not submit PDM priorities using the format prescribed in Annex 1. Details are in **Appendix 3.** Failure to incorporate priorities from the Sub-Counties/Town Council may hinder the achievement of the PDM objective of improving the incomes and welfare of all Ugandans at the household level. The Accounting Officer acknowledged the oversight.	The Accounting Officer should sensitize the LLGs about their role of identifying priorities that support PDM activities so that they are incorporated into the District budget for implementation.
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 37 PDM SACCOs had disbursed UGX.11,219,792,175 (99%) out of the PRF received of UGX.11,325,593,699 leaving UGX.105,801,524 (1%) undisbursed. Details are in **Appendix 4.** As a result, the objective of improving livelihoods of beneficiaries was negatively affected. The Accounting Officer explained that parish chiefs/town agents and Sacco leaders were sensitized on the importance of timely disbursement of PRF to the beneficiaries.	The Accounting Officer should engage the parish chiefs to conduct timely appraisal of households to facilitate timely disbursements of funds to the beneficiary households.

SN	Audit observation	Recommendation
c)	**Disbursement of PRF to Ineligible Beneficiaries** Paragraph 16 (a), (b) & (c) of the Circular from the PSST to Accounting Officer of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27th January 2025 provides that Accounting Officers must ensure that before disbursements are made, all SACCOs undertake proper beneficiary identification, vetting and approval, following the steps below; • Community meetings should be held for beneficiary selection, and the list of beneficiaries approved by the members present; • The LC 1 Chairperson, PDC members, Parish Chief, GISO and OWC Coordinators should attend the community meetings to witness the process and confirm that beneficiaries on the list are residents and are from subsistence households; • The agreed list of beneficiaries is accurately captured on the PDMIS and Wendi A Review of the community meeting minutes revealed the DISO and OWC Coordinators did not attend all the meetings to witness the nomination process to confirm that beneficiaries on the list were residents and were from subsistence households. As a result, ineligible persons may have been included in the beneficiary lists. The Accounting Officer concurred with the observation.	The Accounting Officer should engage offices of the DISO and OWC to attend community meetings involving selection of PDM beneficiaries.
d)	**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, fertilizers, acaricides, veterinary drugs etc. I carried out physical inspections and observed that 17 beneficiaries in ten (10) PDM SACCOs had implemented projects contrary to those planned. Details are in **Appendix 5.** Implementation of unplanned projects undermines the achievement of PDM objectives. The Accounting Officer concurred with the observation.	The Accounting Officer should sensitize and strengthen monitoring to ensure that all households utilize funds provided to implement initially planned activities.
e)	**Status of recovery of the PRF** Paragraph 32 of the circular from the PSST on the implementation of financial inclusion activities under the Parish Development Model during the Stabilization Phase (Ref. No. EDP 86/103/02 Vol.3, dated 8th January 2024) states that the first PDM loans disbursed in December 2022 carried a 24-month grace period, which expired in December 2024. Accordingly, Accounting Officers are instructed to	The Accounting Officer should enhance sensitization of PDM household beneficiaries to

SN	Audit observation	Recommendation
	notify SACCO Boards that loan beneficiaries must commence repayment to enable the recycling of funds to other eligible members within the parish. I noted that only one (1) beneficiary from one (1) PDM SACCO had re-paid UGX.435,000 of the PDM funds advanced to him. Details are in **Appendix 6**. Slow recovery of funds affected subsequent funding of other households. The Accounting Officer concurred with the observation.	commence re-payment of funds initially advanced to them.
f)	**<u>Failure to Close Non-Wendi SACCO Bank Accounts</u>** Paragraph 11(a), (b) & (c) of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA, Ref No. EDP 86/103/02 Vol.4 dated 27th January 2025 requires Accounting officers to ensure that; • Any bank account held by a PDM SACCO for the PRF other than Government Banks should be closed; • Any balance on the closed account is transferred to the authorized PDM SACCO account in Government Banks. This should be done without any delay to enable the SACCOs access the funds for lending to their members; • PDM SACCOs should obtain closing bank statements from the date of opening to the date of closing the account to facilitate any reconciliations, audit and other governance purposes. I noted that all the 37 PDM SACCOs with bank accounts in non-government commercial banks with total balances UGX.8,093,365 as at 30th June 2025 had not yet closed them. Details are in **Appendix 7.** This undermines the benefits of Wendi, which include: convenience, security, lower transaction costs, transparency and ease of tracking the PDM funds. The Accounting Officer concurred with the observation.	The Accounting Officer should communicate to the PDCs of the respective PDM SACCOs to close the non-Wendi bank accounts.
g)	**<u>Inadequate Wendi Agency Network</u>** Paragraph 28 of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27th January 2025 provides that Government banks are going to significantly expand the agency network over the coming months to ensure that there is a bank/ Wendi agent in every parish so that all communities are served within their localities. I reviewed the Wendi Agent coverage and noted that 35 parishes did not have agents. Details are in **Appendix 8.** Consequently, beneficiaries in these parishes will rely on other mobile money service providers thereby increasing the charges on their transactions.	The Accounting Officer should continue engaging Pearl Bank management to improve Wendi Agent coverage in parishes.

SN	Audit observation	Recommendation
	The Accounting Officer responded that they had engaged Pearl bank on this matter however, were yet to receive feedback	
h)	**<u>Distribution of Tablets</u>** Paragraph 22 of the circular from the PSST to Accounting Officers of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27th January 2025 states that in December 2024, 24,250 Tablets were dispatched to all districts for use by Parish Chiefs, PDM SACCO Executives, Community Development Officers, District Statisticians, District ICT Officers and OWC Coordinators. I reviewed the distribution, receipt and usage of the tablets and noted the following; • 90 tablets were handed over to the District for onward distribution to the intended beneficiaries. Details are in **Appendix 9 (a)** • 82 tablets were distributed to beneficiaries leaving 8 undistributed. Details are in **Appendix 9 (b).** • of the tablets not distributed, three (3) were not functional and five (5) were functional. These were being kept at the District store. • users were not trained in the use of the tablets. • No funds were provided for internet access. As a result, the intended benefit of enhancing efficiency in use of systems for beneficiary registration, loan processing, effecting payments, monitoring SACCO performance, facilitating online training and reporting on the Parish economy was not fully achieved. The Accounting Officer concurred with the observation.	The Accounting Officer should ensure budget provisions are made to train staff on usage of the tablets as well as provide internet.
i)	**<u>Failure to update the PDMIS with loans processed outside the system</u>** Paragraph 2.1.3 of the Parish Development Model – Pillar 6 - the Parish Development Management Information System (PDMIS) Operation Manual provides that the Financial Inclusion Module of the PDMIS is designed to digitize all processes related to the Parish Revolving Fund (PRF), including loan disbursement, usage, and recovery, to ensure transparency, accountability, and effective monitoring. I noted that out of 5477 records processed outside the PDMIS in 37 SACCOs, only 93 were captured in the system leaving 5384 (98%) uncaptured. Details are in **Appendix 10.** Failure to update the PDMIS with loans processed outside the system may affect the proper tracking of recoveries and loan performance. The Accounting Officer explained that they were facing challenges of poor response from the beneficiaries in terms of providing key information. He also stated that some beneficiaries especially those	The Accounting Officer should obtain information from PDM beneficiaries to required to be captured in the PDMIS system.

SN	Audit observation	Recommendation
	staying in flood prone areas were displaced and could not be traced to provide key information required for registration on the system.	
j)	**Monitoring of PDM** Paragraph 7 of the Circular from the PSST to Accounting Officer of Local Governments and the Executive Director of KCCA Ref No. EDP 86/103/02 Vol.4 dated 27th January 2025 provides that in order to facilitate national monitoring of the programme, all Accounting Officers are required to submit a quarterly report to; Ministry of Finance, Planning and Economic Development (MoFPED), the Ministry of Local Government (MoLG) and PDM Secretariat, not later than the 15th day after the end of each quarter. I noted the District did not submit quarterly reports to MoFPED, MoLG and PDM Secretariat. Details are in **Appendix 11**. This undermines the achievement of the program objectives. The Accounting Officer concurred with the observation.	The Accounting Officer should ensure reports are submitted to MoFPED, MoLG and PDM Secretariat as required.

2.1.2 Governance and Monitoring

a)	**Functionality of SACCO 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 all the 37 SACCOs had non-functional Production and Marketing sub Committees. Details are in **Appendix 12.** This could lead to mismanagement of the SACCOs as there may not be appropriate oversight. The Accounting Officer concurred with the observation.	The Accounting Officer should engage PDCs to operationalize the Production, and Marketing sub Committees.

2.1.3 Follow-up of prior year PDM audit recommendations

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

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

I assessed the extent to which the prior audit recommendations were implemented and noted that out of 12 recommendations, three (3) (25%), were fully implemented, five (5) (42%)

were partially implemented and four (4) (33%) were not implemented as summarized in the **table below** and detailed in **Appendix 13;**

Table 3: Showing the Extent of implementation of prior year PDM audit recommendations

Details	Number of recommendations	Percentage
Fully Implemented	3	25%
Partially implemented	5	42%
Not Implemented	4	33%
Total	**12**	**100%**

Source: OAG Analysis of implementation results

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

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should ensure that the Auditor General's recommendations are fully implemented.

Conclusion

The evidence obtained from the compliance audit of Buliisa District Local Government on implementing 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 management of the Parish Development model in Buliisa District Local Government is not in compliance, in all material respects, with the relevant criteria.

2.2 PROCUREMENT AND DISPOSAL MANAGEMENT

The procurement-related expenditure was UGX.3,283,202,839 (14%) of the total approved budget of UGX.22,974,389,806. The procurements were to be undertaken following the PPDA Laws, Regulations and Guidelines.

The procurement law strives to ensure that public funds are used responsibly, efficiently, and in a way that best benefits society as a whole. If the procurement law is not complied with, service delivery to citizens will be affected by getting less value for the funds spent.

Accordingly, I reviewed the District's compliance with the PPDA Laws, Regulations and Guidelines and noted the following;

2.2.1 Planning

a) Failure of the evaluation committee to sign the Code of Ethical conduct

Regulation 5 (4) of the PPDA (Evaluation) regulations, 2023 require a member of an Evaluation Committee shall declare that he or she does not have a conflict of interest in the procurement or disposal requirement, as the case may be, by signing Form 13 in the Schedule to these Regulations.

I note that there was no code of ethics declaration from some evaluation committee members for five (5) procurements worth UGX.695,781,204. Details are in **Appendix 14.**

As a result, evaluation committee may not be held to account for unethical practices during the evaluation process.

The Accounting Officer responded that this was an oversight.

Recommendation

The Accounting Officer should ensure that the Head of procurement sensitizes the evaluation committee on the obligation to sign the code of ethical conduct forms.

2.2.2 Contract placement, award, and management

a) Lack of contract implementation plans

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 (3) states that upon receipt of the contract, the contract manager shall prepare a contract management plan using Form 49 in Schedule 2 to these Regulations, and forward a copy of the contract management plan to the to the Procurement and Disposal Unit for purposes of monitoring.

I noted that contract implementation plans were not prepared for five (5) procurements worth UGX.695,781,204. Details are in **Appendix 15.**

There is a risk that the contracts may not be implemented according to the agreed terms and conditions in the contract.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should emphasize preparation of implementation plans by contract managers during their appointment.

Conclusion

The evidence obtained from the compliance audit of Buliisa District Local Government in procurement management 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 procurement management in Buliisa District Local Government is not in compliance, in all material respects, with the relevant criteria.



Edward Akol
AUDITOR GENERAL
Kampala

22nd December, 2025

SECTION 3: REPORT ON PERFORMANCE EVALUATION

In accordance with Schedule 2 of the Public Finance Management Act (PFMA), Cap 171 on the presentation of financial statements, and Section 18 of the National Audit Act (NAA), Cap 170, I undertook an evaluation of the District Local Government'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(a) 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.

Through a review of the GoU Detailed Budget Analysis Reports in the IFMS, I noted that out of the approved budget of UGX.22,974,389,806, the total funds available for the year amounted to UGX.22,281,220,051 (97%) out of which UGX.21,521,340,604 was spent. Details are in the **table below;**

Table 4: Showing an overview of the Approved budget, funds made available for expenditure and actual expenditure

Sn	Budget category	Total Revised Budget (UGX)	% Proportion of total revised budget	Funds Availed for expenditure (UGX)	Actual Expenditure (UGX)
1.	Recurrent (Wage)	12,826,510,519	56	12,826,510,505	12,214,653,117
2.	Recurrent (Non-wage)	5,176,067,876	23	5,122,286,749	5,123,765,476
3.	Development	4,971,811,411	22	4,332,422,797	4,182,922,011
	Total	**22,974,389,806**	**100**	**22,281,220,051**	**21,521,340,604**

I audited UGX.18,486,618,990 (86%) of the total expenditure of UGX.21,521,340,604 as illustrated in the **table below**;

Table 5: Showing Proportion of total expenditure audited

Sn	Details	Amount audited (UGX)	Cumulative %age of Total expenditure
1.	Wage expenditure (Salary and, PAYE)	11,594,669,039	54
2.	Pension expenditure (Pension and Gratuity)	619,984,078	57
3.	Focus area – Road Maintenance Grant	1,000,000,000	61
4.	Focus area – USE Capitation	238,280,000	63
5.	Focus area - Local Revenue Management	951,882,665	67
6.	Primary Health care services – Health Development Grant	1,358,648,496	73
7.	Primary Education Services – Education Development Grant	560,887,100	76
8.	Production	1,310,864,137	82
9.	Transfers to LLGs	851,403,475	86
	Total amount audited	**18,486,618,990**	

Source: OAG Analysis

Based on the procedures undertaken, below are my findings;

3.1.1 Budget funding

I noted that UGX.22,281,220,051 (97%) was availed for expenditure out of the District approved budget of UGX.22,974,389,806 leading to a shortfall UGX.693,169,755. Details are in the **table below;**

Table 6: Showing budget funding

S/N	Programs	Revised Budget (UGX)	Funds Availed for expenditure (UGX)	Budget Shortfall (UGX)
1	Agro-Industrialization	1,806,065,049	1,806,065,041	8
2	Community Mobilization and Mindset Change	1,094,200,915	988,394,235	105,806,680
3	Development Plan Implementation	412,572,202	412,572,197	5
4	Governance And Security	2,778,256,959	2,778,256,949	10
5	Human Capital Development	14,448,348,722	13,885,076,641	563,272,081
6	Integrated Transport Infrastructure and Services	1,285,274,730	1,261,183,764	24,090,966
7	Natural Resources, Environment, Climate Change, Land A	792,462,136	792,462,131	5
8	Private Sector Development	294,188,969	294,188,969	0
9	Public Sector Transformation	52,224,670	52,224,670	0
10	Tourism Development	10,795,454	10,795,454	0
	Grand Total	**22,974,389,806**	**22,281,220,051**	**693,169,755**

As a result, this negatively affected implementation of planned activities.

The Accounting Officer concurred with this observation.

Recommendation

The Accounting Officer should engage MoFPED to provide realistic indicative Planning Figures that can be fully funded.

3.1.2 Utilization of Available funds

I noted that the District utilized UGX.21,521,340,604 out of UGX.22,281,220,051 that was availed leaving UGX.759,879,447 un-utilized. Details are in the **table below;**

Table 7: Showing utilization of warrants

S/N	Programmes	Funds Availed for expenditure (UGX)	Payments (UGX)	Un-Utilised Funds (UGX)
1	Agro-Industrialization	1,806,065,041	1,806,065,049	-8
2	Community Mobilization and Mindset Change	988,394,235	1,094,200,915	-105,806,680
3	Development Plan Implementation	412,572,197	412,572,202	-5
4	Governance and Security	2,778,256,949	2,778,256,959	-10
5	Human Capital Development	13,885,076,641	12,995,299,525	889,777,116
6	Integrated Transport Infrastructure and Services	1,261,183,764	1,285,274,730	-24,090,966

S/N	Programmes	Funds Availed for expenditure (UGX)	Payments (UGX)	Un-Utilised Funds (UGX)
7	Natural Resources, Environment, Climate Change, Land A	792,462,131	792,462,131	0
8	Private Sector Development	294,188,969	294,188,969	0
9	Public Sector Transformation	52,224,670	52,224,670	0
10	Tourism Development	10,795,454	10,795,454	0
	Grand Total	**22,281,220,051**	**21,521,340,604**	**759,879,447**

As a result, key activities were either partially or not implemented at as detailed in the **Appendix 16.**

The Accounting Officer explained that;

- under absorption of salaries was due to failure by MoES to transfer secondary school teachers to the District.
- under absorption of micro scale irrigation program funds was due to unpaid retention fees to the contractors that supplied the irrigation equipment.

Recommendation

The Accounting Officer should;

- engage MoES to deploy secondary school teachers to the District timely within the financial year
- Commence procurement processes for micro scale irrigation equipment timely so that irrigation equipment are installed timely and retention paid to the contractors within the financial year.

3.1.3 Local Revenue performance

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.

a) Under collection of local revenue in comparison with the 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.

I noted that the District budgeted to collect local revenue of UGX.905,000,000 however, UGX.576,344,124 was collected leaving a shortfall of UGX.328,655,876. Details are in the **table below**;

Table 8: Showing a summary analysis of local revenue collection

Name	Account	Assessments (UGX)	Actual IRAS Revenue Collections (UGX)
Business Licenses	114523	54,581,600	36,373,300
Local Hotel Tax	114403	21,112,000	20,544,000

Name	Account	Assessments (UGX)	Actual IRAS Revenue Collections (UGX)
Local Service Tax	111105	316,935,000	265,312,500
Rent & Rates - Non-Produced Assets from private entities	141501	1,071,500	1,050,000
Rent & Rates	142151	16,325,000	10,200,000
Property related Duties/Fees	142208	71,630,463	46,603,188
Land fees	113101	916,000	896,000
Registration Fees for Documents and Businesses	142211	2,660,000	2,040,000
Other Permits	142214	2,790,500	2,059,500
Other Fees	142202	325,019,000	54,564,000
Miscellaneous receipts/income	144149	57,892,250	42,639,750
Sale Of Bid Documents	142159	8,195,000	8,055,000
Tendered	142215	123,029,274	86,006,886
Totals		**1,002,157,587**	**576,344,124**

Failure to realize all the collected funds negatively affected the activities in the **table below;**

Table 9: Showing activities affected by under realization of local revenue

Sn	Activities partially implemented
1.	Monitoring and supervision of sector activities
2.	Maintenance of Plant, vehicle and equipment
3.	Purchase of stationary, and office equipment
4.	Council Oversight functions of government activities

The Accounting Officer attributed this to revenue collectors having capacity challenges in the use of the IRAS system.

Recommendation

The Accounting Officer should engage MoLG to train the revenue collectors on the utilization of the IRAS system for revenue assessment and collection.

3.1.4 Delivery of Services from implemented activities

I undertook procedures on a sample of seven (7) projects worth UGX.4,410,579,412 to confirm whether they were implemented in a timely manner, were of acceptable quality and quantity and whether they were functional. Details are in **Appendix 17.**

Below are my observations;

a) Functionality of the inspected projects

I observed on 13th November 2025 that two (2) projects were not being utilized by the beneficiaries. Details are in the **table below;**

Table 10: Showing functionality of inspected projects

SN	Key service delivery Area	Project	Contract Amount (UGX)	Total expenditure - (UGX)	Completion date	Inspection remarks
1.	Water and sanitation	Sitting, Supervision, Drilling,	138,246,668	118,00,000	1/06/2025	One of the boreholes drilled was not

SN	Key service delivery Area	Project	Contract Amount (UGX)	Total expenditure - (UGX)	Completion date	Inspection remarks
		Casting And Installation Of 4 Deep bore Holes Under Works Department				functional.
2.	Education	Kigwera Vocational	335,000,000	318,250,000	3/06/25	The Vocational has buildings that were built in 2015 had never been utilized
		Total	**473,246,668**	**318,250,118**		

As a result, expected education service delivery was delayed as well as provision of water to the intended community.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should;

- ensure the contractor works on the non-functional borehole.
- engage appropriate stakeholders to have the buildings at kigwera Vocational institute utilized.

3.2 LOCAL REVENUE MANAGEMENT

Over the years, the local Governments have faced persistent challenges in meeting local revenue targets, including revenue leakages from spending at source, poor record-keeping and payment tracking, and widespread fraud. To address these issues, the Government introduced two key digital solutions namely; the Integrated Revenue Administration System (IRAS) in the financial year 2019/2020 and the E-Logrev (Electronic Local Government Revenue System) in financial year 2016/17 to act as solutions to the challenges.

I designed audit procedures to establish whether Local revenue in the District is appropriately budgeted, collected, managed and accurately recorded in the financial records.

The following were my observations;

3.2.1 Formation and composition of Local Revenue Management Committees

a) Composition of Local Revenue Committees

Table 2 and 4 of the Local Government Revenue mobilization, allocation and Utilization (LGRMAU) manual states that the Tax Assessment Committee, Enumeration and Registration Committee and Appeals Tribunal Committee shall consist various members at the various LLGs under the jurisdiction of the entity.

The Tax Assessment Committee shall comprise the following;

Membership at Sub-County
Sub-County Chief
Sub-Accountant
Agricultural Extension Officer
Community Development Officers
District Representatives

Source: LGRMAU Manual 2017

The Enumeration and Registration Committee shall comprise the following;

Membership at Sub-County
Parish Chief
Representative of the Parish Development Committee
A representative of the LC2 Executive
A representative of the Sub County Chief
An LC1 Chairperson of the village under enumeration

Source: LGRMAU Manual 2017

The Appeals Tribunal Committee shall comprise the following;

Membership at District
Chief Administrative Officer
Chief Finance Officer
Revenue Officer/Tax Officer
Commercial Officer
District Community Development Officer

Source: LGRMAU Manual 2017

I reviewed the composition of the committees at the sampled Sub-Counties within the jurisdiction of the District and noted the following;

- Six (6) sampled Sub-Counties lacked full membership for the Enumeration and Registration Committee with Key Members such as Representative of the Parish Development Committee missing. Details are in the **table below;**

Table 11: Showing membership for the Enumeration and Registration Committee

SN	Membership at Sub-County	Biiso Sc	Buliisa Sc	Butiaba Sc	Kihungya Sc	Ngwedo Sc	Kigwera Sc
1	Parish Chief	yes	yes	yes	yes	yes	yes
2	Representative of the Parish Development Committee	no	no	no	no	no	no
3	A representative of the LC2 Executive	yes	yes	yes	yes	yes	yes
4	A representative of the Sub County Chief	yes	yes	yes	yes	yes	yes
5	An LC1 Chairperson of the village under enumeration	yes	yes	yes	yes	yes	yes

- Six (6) sampled Sub-Counties lacked full membership for the Tax Assessment Committee with Key Members such as the Agricultural Extension Officer missing. Details are in the **table below;**

Table 12: Showing membership for the Tax Assessment Committee

SN	Membership at Sub-County	Biiso Sc	Buliisa Sc	Butiaba Sc	Kihungya Sc	Ngwedo Sc	Kigwera Sc
1	Sub-County Chief	Yes	Yes	Yes	Yes	Yes	Yes
2	Sub-Accountant	Yes	Yes	Yes	Yes	Yes	Yes
3	Agricultural Extension Officer	No	Yes	No	Yes	Yes	Yes
4	Community Development Officers	Yes	Yes	Yes	Yes	Yes	Yes
5	District Representatives	Yes	Yes	Yes	Yes	Yes	Yes

Lack of fully constituted committees led to operational inefficiencies in tax assessment, revenue mobilization and handling of grievances of tax payers.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should ensure that the requisite local revenue management committees are constituted in consultation with the Local Government Finance Commission.

3.2.2 Receipt and transfer of local revenue

a) Delayed receipt of local revenue from MoFPED

Section 29 (2) (a) of the Public Finance Management Act Cap 171 states that the revenue collected or received by a vote, state enterprise or public corporation shall be paid into and shall form part of the Consolidated Fund.

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

I noted average delays of fifteen (15) days in release of Local Revenue funds to the District from the Treasury with delays ranging from 3 to 23 days. Details are in the **table below;**

Table 13: Showing delays in receipt of local revenue from Treasury

S/N	Details	Months	Released Amount (UGX)	Expected Release Date	Actual release date	Delays in days
1	Quarter 1	July				
		August	74,670,775	10/08/2024	10/09/2024	30
		September				
2	Quarter 2	October	124,847,000	10/10/2024	29/10/2024	19
		November	37,760,034	10/11/2024	25/11/2024	15
		December	186,772,342	10/12/2024	24/12/2024	14
3	Quarter 3	January	136,844,990	10/01/2025	04/02/2025	26

S/N	Details	Months	Released Amount (UGX)	Expected Release Date	Actual release date	Delays in days
		February	37,800,000	10/02/2025	04/02/2025	0
		March	21,950,329	10/03/2025	19/03/2025	9
4	Quarter 4	April	102,231,870	10/04/2025	29/04/2025	19
		May	14,038,720	10/05/2025	02/06/2025	23
		June	71,983,218	10/06/2025	23/06/2025	13
			808,899,278			
	Total Number of Days (Delayed)					**179**
	Average Number of Days					**15**

Source: OAG Analysis.

Delayed transfer of local revenue from Treasury leads to delayed receipt and usage of funds by LGs which eventually leads to delayed service delivery.

The Accounting Officer explained that this was beyond their control since funds were released by MoFPED.

Recommendation

The Accounting Officer should engage MoFPED to release local revenues collected by the Sub-Counties within the time frame specified in the PFMA regulations.

3.2.3 Lack of an-up to-date Employee Residence Register for Local Service Tax

According to the Budget Execution Circular for the Financial Year 2024-25, Accounting Officers are reminded to remit Local Service Tax (LST) to Local Councils of employee residences in line with Section 9 of the Local Governments Act, Cap 138 and not to Local Councils where their employees' workplace is located.

I interviewed the Head of Human Resource and noted that the District lacked an employee residence register to aid the calculation of LST to be paid to the respective resident Local Authorities of the employees.

This makes it difficult to compute LST meant to be transferred to other Local Authorities.

The Accounting Officer acknowledged this as an oversight.

Recommendation

The Accounting Officer should ensure that the employee residence register is prepared and used to remit LST to the local Governments.

3.3 AUDIT OF NON-CURRENT/PUBLIC ASSETS

Non-current assets represent significant public resources, and their accurate recognition, measurement, and disclosure are essential for transparency, accountability, and decision-making by stakeholders, including Parliament and external partners.

I designed audit procedures to confirm whether non-current assets have been reported and presented correctly by District Local Government. Below are my findings;

3.3.1 Controls to Monitor Non-Current Asset Utilization

Instruction 16.9.1 of the Treasury Instructions, 2017, requires the Accounting Officer to assess the overall performance of NCAs regularly and systematically for functionality, utilization, and physical and financial performance, with key performance indicators and targets developed based on appropriate benchmarks.

I noted that Internal audit reports did not address Non-Current Asset utilization, and there was no evidence of periodic reports submitted by user departments on asset usage.

Failure to monitor NCA increases the risk of underutilization or misuse of Non-Current Assets.

The Accounting Officer acknowledged this as an oversight.

Recommendation

The Accounting Officer should sensitize departments on submission of periodic asset usage reports for assessment by the internal audit Department.

3.3.2 Controls for Safeguarding Non-Current Assets

Instruction 16.3.1 of the Treasury Instructions, 2017, mandates the Accounting Officer to ensure proper control systems are in place to manage Non- Current Assets and implement preventative mechanisms to eliminate theft, losses, wastage, and misuse.

I observed that the District did not have land titles for several pieces of land. Details are in the **Appendix 18**.

The absence of adequate safety measures increases the vulnerability of the land to encroachment.

The Accounting Officer attributed this to inadequate funds and challenges of obtaining titles from foundations that own the land housing government structures.

Recommendation

The Accounting Officer should;

- make budget provisions to acquire land titles in a phased manner.
- engage foundations on the possibility of obtaining lease titles for the land housing government structures.

3.4 REVIEW OF SERVICE DELIVERY FROM SELECTED GOVERNMENT INTERVENTIONS

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

3.4.1 USE CAPITATION GRANT

GOU introduced the USE program to subsidize school fees, providing textbooks and other instructional materials for both students and teachers, meeting the costs of co-curricular

activities, school administration and maintenance, among others, for O-level leaners. Similarly, the UPOLET program was aimed at increasing access to secondary school education beyond "O" Level and was built on the success story of USE.

According to the Uganda Bureau of Statistics, following the introduction of USE in 2007, enrolment in Secondary education increased from 0.95million students in 2007 to 1.4million in 2017, an increment of 32% in ten (10) years, and to 4.6 million students by 2024 comprising of males (2.0 million) and females (2.6 million) in traditional and Government aided Secondary schools across the country[2].

I designed audit procedures to assess the grant implementation in the District Local Government and below were my findings;

3.4.1.1 Planning and budgeting

a) Under receipt of Capitation Grants (Secondary) in relation to actual student enrolment

Paragraph 5.1.1 (1) of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector, 2021 states that the allocation of the capitation budget for schools and tertiary institutions will be pre-loaded into the PBS by the MoES using the verified enrolment figures and approved list of schools and tertiary institutions in Local Governments. The allocation for primary and secondary schools is be based on the approved unit costs per school and per learner. Each Secondary school should be given annual USE unit costs of UGX.175,000 per normal learner, UGX.192,500 for SNE learners and UGX.1,230,000 for SNE learners in exclusive schools, and UGX.270,000 for UPOLET learners as **detailed in the table below;**

Table 14: Showing standard Capitation Grant rates

Sn	Type of school	Unit	Minimum per year (UGX)
1	USE - government aided	Per learner	175,000
2	Special Needs Education	Per learner (SNE) for inclusive schools	192,500
		Per learner for exclusive schools (Only 3 schools/institutions in the country)	1,230,000
3	UPOLET - government aided	Per learner	270,000

Basing on the EMIS enrolment of 1612 students in all the four (4) funded Secondary Schools in the District, my re-computations revealed that the expected USE/UPOLET Capitation Grant was UGX.294,925,000 out of which only UGX.256,583,512 was received leading to an under receipt of UGX.38,341,488 A summary is in the **table below** and Details are in **Appendix 19;**

[2] The UBOS abstract 2023 & The national housing and population census 2024

Table 15: Showing under receipt of capitation Grant

LG	Category	USE/UPOLET/SNE Grant per student/ school	Total LG's uploaded student's enrolment on EMIS	Expected grants to be received (UGX)	Actual total student enrolment as per LG/school records	Actual Total Grants received from –IFMS by the LG (UGX)	Variance between EMIS upload and actual enrolment	Under receipt (UGX)
		(A)-UGX	(B)	C = (A*B)-UGX	(D)	(E)-UGX	F= (B)-(D)	G= (C-E)-UGX
Buliisa DLG	"O"-Level-(USE) - per learner	175,000	1,477	258,475,000	1,543	256,583,512	-66	38,341,488
Buliisa DLG	"A"-Level-(UPOLET) -per learner	270,000	135	36,450,000	143		-8	
	Total		**1,612**	**294,925,000**	**1,686**	**256,583,512**	**-74**	**38,341,488**

Under funding negatively affected the implementation of activities planned in the respective schools.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should engage MoFPED to utilize actual student enrolment while budgeting and transferring capitation funds to the schools.

b) Possible inflated student numbers on EMIS

Paragraph 5.1.1 (5) 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 review of the enrolment numbers in the Education Management Information Systems (EMIS) and Actual enrolment as per school records/head count at the time of budgeting *(*September *2024)* revealed that 11 students were on EMIS but not accounted for in the student head count. Details are in the **Appendix 20.**

This creates opportunities for misappropriation of funds due to the fact the ghost students may be used to budget and send funds to conspiring district/school officers.

The Accounting Officer attributed this to failure to remove students that had dropped out of school.

Recommendation

The Accounting Officer should investigate this matter with a view of recovering any excess funds arising from this finding.

c) Students not captured on EMIS but actually enrolled at Secondary schools

Paragraph 5.1.1 (5) 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 review of the enrolment numbers in the Education Management Information Systems (EMIS) and Actual enrolment as per school records/head count at the time of budgeting *(*September *2024)* revealed that 85 students were not on EMIS but were actually enrolled at the respective schools**.** Details are in the **Appendix 21.**

As a result, 85 students were not captured on EMIS for funding and this deprived the school of funds to the tune of UGX.15,635,000 and this affected total funding and service delivery at the respective schools.

The Accounting Officer explained that this was mainly caused by failure of the learners' parents to submit national IDs required to enrolment the students on EMIS

Recommendation

The Accounting Officer should engage Head Teachers to sensitize parents on the need for National Identity Cards for data capture on EMIS.

3.4.1.2 Funds flow and Disbursement

a) Funding of Capitation Grants (Secondary) at District level

Paragraph 3 of the Planning, Budgeting and Implementation Guidelines for Local Governments for the Education and Sports Sector 2021 states that minimum school capitation grants allocation will be provided by the MoES for each school, and pre-loaded in the Program Budgeting System.

A review of the District approved work plans and budgets uploaded onto the PBS revealed that the entity had an approved Capitation grants (Secondary) budget of UGX.256,583,512, out of which UGX.256,583,512 was warranted (100%) was warranted. Details are in the **table below;**

Table 16: Showing an analysis of USE capitation grant funding

Program	Description	Budget output code & description	Revised Budget (UGX)	Warrants (UGX)	Variance (UGX)	(%) Variance
			(A)	(B)	(C=A-B)	(D)=(C/A *100)
12- Human Capital Development	320158/320162-Capitation (Secondary)	263308- Sector Conditional Grant (Non-Wage)	256,583,512	256,583,512	0	0
Total			**256,583,512**	**256,583,512**		

b) Transfer of Capitation grants to beneficiary schools/institutions

A review of the detailed budget analysis report and IFMS payments revealed that out of the total warrants of UGX.256,621,756 to the entity, UGX.256,621,756 was disbursed to 4 (four) secondary schools representing 100% performance as **shown below;**

Table 17: Showing absorption of Capitation Grant at District level

Total warrants (UGX)	Actual amount transferred (UGX)	Variance (UGX)	% Variance
(A)	(B)	(C=A-B)	(D)=(C/A*100
256,621,756	256,621,756	0	0

3.4.1.3 Utilization of Capitation Grants at Secondary School Level

a) Absorption of capitation grants by the Secondary Schools

All funds realized by the entities should be fully utilized on provision of service delivery.

Out of the Capitation Grants received by the Secondary school of UGX.256,621,756., UGX.253,994,703 was spent leaving UGX.2,627,053 unutilized. Details are in **table below;**

Table 18: Showing absorption of capitation funds by the secondary schools

Sn	Name of school	IFMS Amount Received (UGX)	Amount Spent - UGX	Under Absorption - UGX
1	Biiso War Mem S.S	64,246,666	62,246,666	2,000,000
2	Bugungu S.S	51,331,575	51,246,217	85,358
3	Butiaba Seed S.S	67,183,516	66,901,820	281,696
4	Ngwedo Seed S.S	73,859,999	73,600,000	259,999
	Grand Total	**256,621,756**	**253,994,703**	**2,627,053**

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

The Accounting Officer responded that;

- unspent funds from some schools were as a result of anticipated bank charges.
- unspent funds at Biiso War Memorial Secondary School related to undelivered items as at the close of the financial year.

Recommendation

The Accounting Officer should engage the respective secondary school to commence procurements timely so that all funds are fully absorbed.

3.4.1.4 Expenditure on ineligible activities

Guideline 2.3.2 of the Budgeting and Implementation Guidelines for Primary and Secondary Schools, 2019 provides a list of eligible and ineligible expenditures for which the capitation grant may be used as shown in the **Table below;**

Table 19: Showing eligible and ineligible activities

Eligible Activities	Ineligible Activities
1) Management of schools e.g. registers 2) Procurement of instructional and scholastic materials. e.g. teachers' lesson plan books, chalk, students' certificates etc. 3) Basic office equipment and stationery 4) Co-curricular activities 5) Provision of relevant specialized equipment/materials 6) Operation and maintenance of school facilities 7) School furniture repair and replacement 8) Water, sanitation and hygiene (medical services, refuse 9) collection, fumigation, cleaning equipment, first aid kits.) 10) Emergency sanitary pads 11) Equipping the First Aid Box 12) Security and safety 13) Transport and communication expenses 14) Short-term staff development programs including 15) continuous professional development relevant to the 16) teacher's functions. 17) Repairs of text books and their storage places	1) Teacher training and staff development courses abroad 2) • Payment of per diem or allowances

I noted that UGX.50,619,000 was spent on paying contract staff salaries in four (4) schools as shown in the table **below;**

Table 20: Showing schools that implemented ineligible activities.

School Name	Activities	Actual Expenditure (UGX)	Audit Remarks
Butiaba Seed School	Salary for Locally Appointed Staff	1,700,000	Ineligible Activity
Bugungu Secondary School	Salaries – Term I11 2024	10,546,000	Ineligible Activity
	Salaries Term I 2025	10,702,500	
	Salaries – Term I1 2024	9,632,500	
Ngwedo Seed Secondary School	Salaries –Term 11 2024	2,410,000	Ineligible Activity
Biiso War Memorial Secondary School	Salaries – Term I11 2024	4,360,000	Ineligible Activity
	Salaries Term I 2025	3,220,000	
	Salaries – Term I1 2024	8,048,000	
	Total	**50,619,000**	

As a result, key planned eligible activities were not implemented and this adversely affected education services delivery.

The accounting Officer attributed this to the fact that they do not have government staff.

Recommendation

The Accounting Officer should engage MoES to recruit and deploy teaching staff to the secondary schools in the District.

3.4.1.5 Reporting

a) Failure to prepare Annual Financial Statements

Guideline 2.3.1 of the Budgeting and Implementation Guidelines for Secondary 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 four (4) Secondary schools did not prepare annual financial Statements in the academic year under audit. Details are in the **Table below**;

Table 21: Showing schools without financial statements

Sn	Local Government	Secondary School	Cost Center ID	Capitation received - UGX
1.	Buliisa DLG	Biiso War Memorial S.S.S	252041	64,246,666
2.	Buliisa DLG	Bugungu S.S.S	252045	51,331,575
3.	Buliisa DLG	Butiaba Seed Secondary School	252044	67,183,516
4.	Buliisa DLG	Ngwedo Seed Secondary School	273008	73,859,999
	Total			**256,621,756**

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 concurred with the observation.

Recommendation

The Accounting officer should ensure that the Head teachers are trained on the preparation of financial statements.

3.4.1.6 Human resource management

a) Staffing levels in the Secondary 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 out of 178 required staff as per the approved structure, only 71 (40%) were filled leaving 107 (60%) vacancies. Some of the critical positions vacant include Deputy Head Teacher and Senior Education Officers. A summary is in the table below and Details in **Appendix 22;**

Table 22: Staffing levels in USE Secondary Schools

Sn	Secondary School	Approved Establishment	Filled	Vacant	%Filled
1	Biiso War Mem S.S	42	22	20	52%
2	Bugungu S.S	42	8	34	19%
3	Butiaba Seed S.S	42	13	29	31%

Sn	Secondary School	Approved Establishment	Filled	Vacant	%Filled
4	Ngwedo Seed S.S	52	28	24	54%
	Total	**178**	**71**	**107**	**40%**

Failure to have adequate staffing affects the Supervision and delivery of education services to students.

The Accounting Officer explained that they had no control over the matter and that it was the responsibility of MoES.

Recommendation

The Accounting officer should engage MoPS and MoES recruit and deploy more staff to the secondary schools in the district.

3.4.1.7 Physical inspection of USE School Structures

During physical inspection of the school structures conducted on 29th October, 2025, I observed the following; Details are in the **Appendix 23.**

- Bugungu S.S and Biiso War Memorial S.S had cracked walls and floors.
- Butiaba Seed Secondary School SS had a makeshift kitchen and main hall.
- Some classrooms at Ngwedo Seed SS had broken windows and Doors.
- pit latrines at Bugungu S.S and Biiso War Mem S.S were dilapidated.
- Buildings at Bugungu S.S and Biiso War Mem S.S school lacked lighting arrestors
- Butiaba Seed S.S and Biiso War Memorial S.S lacked a library

In adequate infrastructure affects the learning environment which may lead to poor performance.

The Accounting Officer indicated that they shall consider utilizing the meagre rehabilitation funds to address some of the matters identified above.

Recommendation

The Accounting Officer should engage the MoES as well as MoFPED to fund construction of more classrooms, kitchens, staff accommodation and pit latrines.

3.4.2 MANAGEMENT OF ESSENTIAL MEDICINES, HEALTH SUPPLIES AND ROUTINE VACCINES

A Health Centre IV is a facility established at a county level to provide health services to a population of approximately 100,000 persons by providing emergency surgery and blood transfusion services and the services offered at HC IIIs.

According to the Health Sub-Programme Grant, Budget, and Implementation Guidelines for Local Governments for FY 2024/25, the Public Service Standing Orders and the Health Sector Service standards & Service delivery standards, 2016, LGs are required to ensure that Health Facilities are adequately funded, staffed, have appropriate infrastructure and facilities, and are adequately managed to provide primary health care.

I undertook an audit of Biiso Health Center IV to assess whether it was managing essential medicines and health supplies in an economical, efficient, and effective manner that ensures reliable availability, minimizes irrational usage, and promotes optimal health outcomes.

The audit findings were as follows;

<table>
<tr><th>SN</th><th>Audit observation</th><th>Recommendation</th></tr>
<tr><td>3.4.2.1</td><td><u>Quantification and Procurement planning for EMHS</u></td><td></td></tr>
<tr><td>a)</td><td><u>Late submission of the budget/procurement plan</u>

Paragraph 3.4.2 of the EMHS Manual 2023 requires the health facility to prepare a procurement plan to guide ordering of EMHS from the central warehouses.

I noted that the budget/procurement plan was prepared, approved but was submitted to NMS on 15th October, 2024, 15 days after the deadline of 30th September, 2024.

This could lead to stock outs due to procuring EMHS on needs basis.

The Accounting Officer responded he had communicated to the Health Centre IV in charge to submit the procurement plans timely.</td><td>The Accounting officer should increase monitoring of responsible officers to ensure that procurement plans are prepared and submitted within appropriate timelines.</td></tr>
<tr><td>3.4.2.2</td><td><u>Ordering and delivery of Essential Medicines and Health Supplies</u></td><td></td></tr>
<tr><td>a)</td><td><u>Overpriced orders</u>

I noted that 6 (20%) EMHS had been overpriced by UGX.38,451 as shown in the table below;

<u>Table 23: Showing the price variance of EMHS</u>
<table>
<tr><th>SN</th><th>Name</th><th>Price in the procurement plan or NMS price list - UGX</th><th>Price in the delivery note - UGX</th><th>Price variance - UGX</th></tr>
<tr><td>1</td><td>Amitriptyline 25mg</td><td>19,650</td><td>22,148</td><td>2,498</td></tr>
<tr><td>2</td><td>Dexamethasone iv</td><td>26,530</td><td>43,335</td><td>16,805</td></tr>
<tr><td>3</td><td>Atropine inj</td><td>60,030</td><td>75,104</td><td>15,074</td></tr>
<tr><td>4</td><td>Povidone iodine</td><td>3,470</td><td>4,708</td><td>1,238</td></tr>
<tr><td>5</td><td>Amitriptyline 25mg</td><td>19,650</td><td>22,148</td><td>2,498</td></tr>
<tr><td>6</td><td>Omeprazole caps</td><td>4,370</td><td>4,708</td><td>338</td></tr>
<tr><td></td><td>Total</td><td></td><td></td><td>38,451</td></tr>
</table>
Source: OAG document review

This could cause financial loss to government.

The Accounting Officer promised to write to National Medical stores for guidance on this matter.</td><td>The Accounting Officer should ensure that pricing is done after proper market surveys.</td></tr>
</table>

<table>
<tr><th>SN</th><th>Audit observation</th><th>Recommendation</th></tr>
<tr><td>b)</td><td><u>Delay by NMS to deliver EMHS</u>

National medical stores in its website and communication notified the HF in charges on the actual dates the EMHS would be delivered.

I compared the standard delivery dates issued by NMS with the actual dates when the EMHS were delivered to Health Centre and noted delays ranging from 05 to 37 days in the six (6) cycles during the year. Details are in the table below;

<u>Table 24: Showing an analysis of the timeliness of deliveries by NMS</u>
<table>
<tr><th>SN</th><th>Delivery Cycle</th><th>Standard delivery dates to HF [A] based on the zone as issued by NMS</th><th>Actual Delivery dates to the Health Facility [B] from delivery notes</th><th>Variance in days [A-B] in days</th></tr>
<tr><td>1.</td><td>Cycle 1</td><td>22/08/2024</td><td>27/8/2024</td><td>5</td></tr>
<tr><td>2.</td><td>Cycle 2</td><td>15/10/2024</td><td>25/10/2024</td><td>10</td></tr>
<tr><td>3.</td><td>Cycle 3</td><td>06/12/2024</td><td>23/12/2024</td><td>17</td></tr>
<tr><td>4.</td><td>Cycle 4</td><td>29/01/2025</td><td>14/2/2025</td><td>15</td></tr>
<tr><td>5.</td><td>Cycle 5</td><td>24/03/2025</td><td>21/4/2025</td><td>27</td></tr>
<tr><td>6.</td><td>Cycle 6</td><td>15/05/2025</td><td>23/6/2025</td><td>37</td></tr>
</table>
OAG Analysis

Delays to deliver EMHS could lead to stock outs.

The Accounting Officer concurred with the observation.</td><td>The Accounting Officer should engage NMS to deliver EMHS within timelines communicated.</td></tr>
<tr><td>3.4.2.3</td><td><u>Stores management</u></td><td></td></tr>
<tr><td>a)</td><td><u>Inspection of the stores</u>

Paragraph 6.o of the EMHS Manual 2023 prescribes a number of criteria to be following to ensure good stores management.

I inspected the stores on 05th November 2025 to ascertain whether medicines and health supplies were stored in accordance with the storage conditions as recommended by the manufacturer.

My findings are summarized below and Detailed in Appendix 24.

• the fridge and cooling boxes are placed directly on the ground.
• the Solar system was faulty.

As a result, the EMHS are exposed to damage due to moisture and heat.

The Accounting Officer concurred with the observation.</td><td>The Accounting Officer should make budget provisions;
• to expand the store.
• to repair of the solar system.</td></tr>
</table>

3.4.3 ROAD MAINTENANCE GRANT

Government allocated a Road Maintenance Development Grant of UGX.1 billion to each of the 176 local government entities, including 135 districts, 10 cities, and 31 municipal councils for the FY 2024/25. The grant is specifically designed to support road maintenance within these areas.

In December 2024, the Ministry of Works and Transport (MoWT) issued Works and Transport Road Maintenance Grant Implementation Guidelines for FY 2024/25 to all grant beneficiaries, outlining the procedures and requirements to be followed in the planning and implementation of road improvement interventions under the grant.

I conducted audit procedures to assess the grant implementation in the District and below were my findings;

3.4.3.1 Status of District Roads Equipment

A review of the District asset register revealed that the District did not have some equipment to undertake road works during the financial year as shown in the **table below;**

Table 25: Showing available equipment in the District

Type of equipment	Total Number	Number of Functional Equipment	Audit remarks
Excavator	00	00	The district does not have any
Motor grader	02	01	One grader is grounded and not functional
Vibro roller	01	01	Functional
Dump trucks	03	02	2 dump trucks are functional and one is grounded
Bulldozer	00	00	The district does not have any
Chain Loader	00	00	The district does not have any
Wheel loader	01	01	Functional
Water Bowser	01	01	Functional

Inadequate equipment led to slow implementation of planned road works,

The Accounting Officer attributed this to inadequate funds.

Recommendation

Accounting Officer should engage MoWT and MoFPED to fund acquisition road equipment for the District.

3.4.3.2 Funding and Absorption

a) Funding

I noted that the District budgeted to receive Road Maintenance Grant of UGX1,000,000,000 to implement road works on 60.3Kms; All the UGX.1,000,000,000 (100%) was warranted. Details of roads to be maintained are in **Appendix 25**.

Furthermore, the **table below** shows the categorization of Budgets and Warrants received under road maintenance grant;

Table 26: Showing details of planned works funded

Sn	Grant Component	Budgeted amount (UGX)	Amount received /Warranted (UGX)	Variance (UGX)
1	Maintenance road works expenses	900,000,000	900,000,000	0
2	Operational Expenses	100,000,000	100,000,000	0
	GRAND TOTAL	**1,000,000,000**	**1,000,000,000**	0

Recommendation

The Accounting Officer should engage MoFPED to provide realistic Indicative planning figures for operational expenses

b) Absorption

Out of UGX.1,000,000,000 warranted, UGX.1,000,000,000 (100%) was utilized on 60.3kms. Details are in the **table below**;

Table 27: Detailing absorption of funds

Sn	Grant Component	Amount received/warranted (UGX)	Amount Spent (UGX)	Un-utilized Amount (UGX)	% absorption
		(A)	**(B)**	**(A-B)**	**(B/A)*100**
1.	Maintenance road works expenses	900,000,000	850,000,000	50,000,000	94.4%
2.	Operational Expenses	100,000,000	150,000,000	-50,000,000	150%
	Grand Total	**1,000,000,000**	**1,000,000,000**	**0**	

3.4.3.3 Project implementation

a) Expenditure above thresholds of the grant

Section 2.2 of the MoWT Road Maintenance Grant guidelines FY2024/25 requires that the operational expenses of the Grant during FY 2024/25 will not exceed 10% of the overall budget allocation and this will be utilised for servicing, repair and maintenance of road equipment.

I noted that the District spent UGX. 850,000,000 (85%) of the grant on implementation of road works instead of a maximum of 90% as required by the grant. While UGX.150,000,000 (15%) was spent on operational expenses instead of a maximum of 10% allowed by the guidelines. Details are in the **table below;**

Table 28: Showing expenditure thresholds of the grant

Main Expenditure Items	Threshold as per the guidelines	Actual Expenditure Thresholds	Expected Expenditure (UGX)	Actual Expenditure (UGX)	Variance
			(A)	**(B)**	**C=(A-B)**
Implementation of Road Works	Maximum 90%	85%	900,000,000	850,000,000	50,000,000
Operational expenses	Maximum 10%	15%	100,000,000	150,000,000	-50,000,000
Total	**100%**	**100%**	**1,000,000,000**	**1,000,000,000**	

Failure to adhere to thresholds negatively affected implementation of intended road works and consequently impeded the purpose of the grant in delivering service.

The Accounting Officer acknowledged this oversight.

Recommendation

The Accounting Officer should ensure that the District Engineer strictly follows the thresholds of road works and operational expenses.

b) Quality of materials

Ministry of Works and Transport Road and Bridge Specifications and Manuals requires that materials to be used on particular road works to be tested for compliance before use.

I observed that materials used on the following roads were not tested for compliance before use. Details are in **Appendix 26.**

Failure to use tested standard materials negatively affects the durability of the road works

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should make budget provisions to test road maintenance materials.

3.4.3.4 Inspection of Road Maintenance Activities

A review of the RMG annual work plan and the annual performance report (4th quarter performance report) revealed that the District planned to undertake routine mechanized maintenance of road works totaling to 60.3Kms at cost of UGX.1,000,000,000

I conducted physical inspections on 13/11/2025 on the roads to ascertain the extent of service delivery in regard to; existence, quality, adequacy, time, cost and functionality; and ascertain the cause and likely impact of the exceptions observed.

I made the following observations; Details are in **Appendix 27.**

- Graveling and murram compaction was still ongoing some roads.
- head walls constructions were still ongoing.

As a result, community connectivity was negatively affected as well as movement of motor vehicles and pedestrians.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should expedite the completion of the remaining road works.

SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS

In accordance with the requirements of the National Audit Act (NAA), Cap 170, I carried out two other audit engagements in the District Local Government.

These were;

(i) Audit of the Treasury Memorandum, and
(ii) Verification of Domestic Arrears.

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

4.1 AUDIT OF THE TREASURY MEMORANDUM

In accordance with Section 12(f) of the National Audit Act Cap 170, I conducted an audit of the Treasury Memorandum for the District Local Government for the FY2021/2022.

The summary of the extent of implementation of Parliamentary recommendations is provided **below;**

Table 29: Summarising extent of implementation of parliamentary recommendations

Detail of the Treasury Memoranda	Number of Parliamentary Recommendations in the Treasury Memorandum (A)	Number of recommendations			Percentage not implemented (E=100%*D/A)
		Fully Implemented (B)	Partially Implemented (C)	Not implemented (D)	
Treasury memorandum on the report of the Public Accounts Committee – Local l government on the report of the auditor general for financial year 2021/22	18	5	3	10	55%

Failure by the Accounting Officer to fully implement all Parliamentary recommendations affects service delivery.

The Accounting Officer concurred with the observation.

Recommendation

The Accounting Officer should follow up on the recommendation not implemented to ensure total implementation of the Parliamentary recommendations.

4.2 VERIFICATION OF DOMESTIC ARREARS

In addition to the concluded audit engagement stated above, this office is conducting a comprehensive verification of domestic arrears across all Ministries, Departments, Agencies, and Local Authorities. The objective is to determine the accurate stock of domestic arrears for the Government. Detailed procedures have been designed to ensure that the Government's position on domestic arrears is accurately reflected.

The detailed findings will be published separately.



Edward Akol
AUDITOR GENERAL
Kampala

22nd December, 2025

SECTION 5: APPENDICES AND FINANCIAL STATEMENTS

Appendix 1: Staffing Gaps for the district

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
	OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER				
1	Chief Administrative Officer	U1SE	1	0	1
2	Personal Secretary	U4 LOWER	1	1	0
3	Driver	U8 UPPER	1	1	0
	Sub - total		**3**	**2**	**1**
	ADMINISTRATION DEPARTMENT				
1	Deputy Chief Administrative Officer	U1E	1	1	0
2	Principal Assistant Secretary	U2 LOWER	1	0	1
3	Senior ICT Officer	U3 LOWER	1	0	1
4	Senior Records Officer	U3 LOWER	1	1	0
5	ACAO/ Senior assistant Secretary	U3 LOWER	1	1	0
6	ICT Officer	U4 UPPER	1	0	1
7	Records Officer	U4 LOWER	1	1	0
8	Communication Officer	U4 LOWER	1	0	1
9	Senior Assistant Secretary	U4 LOWER	1	0	1
10	Assistant Records Officer	U5 LOWER	2	0	2
11	Senior Office Supervisor	U5 LOWER	1	0	1
12	Stenographer Secretary	U5 LOWER	3	1	2
13	Pool Stenographer	U5 LOWER	3	0	3
14	Office Typist	U7 LOWER	2	0	2
15	Office attendant	U8 UPPER	7	0	7
16	Driver	U8LOWER	11	4	7
	Sub - total		**38**	**8**	**30**
	Human Resource Management Unit				
1	Principal Human Resource Officer	U2 LOWER	1	0	1
2	Senior Human Resource Officer	U3 LOWER	1	0	1
3	Human Resource Officer	U4 LOWER	1	1	0
	Sub total		**3**	**1**	**2**

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
	STATUTORY BODIES				
1	Principal Personnel Officer	U2 LOWER	1	1	0
2	Secretary District Land Board / SAS	U3 LOWER	1	1	0
3	Pool Stenographer	U6 UPPER	1	0	1
4	Assistant Records Officer	U5 LOWER	1	1	0
5	Office Attendant	U8 UPPER	1	0	1
	Sub - total		**5**	**3**	**2**
	FINANCE DEPARTMENT				
1	Chief Finance Officer	U1E UPPER	1	0	1
2	Senior Accountant	U3 UPPER	1	0	1
3	Senior Finance Officer	U3 UPPER	1	1	0
4	Finance Officer	U4 UPPER	1	0	1
5	Accountant	U4 UPPER	1	0	1
6	Senior Accounts Assistant	U5 UPPER	5	5	0
7	Assistant Inventory Management Officer	U5 UPPER	1	0	1
8	Accounts Assistant	U7 UPPER	2	2	0
	Sub total		**13**	**8**	**5**
	PROCUREMENT UNIT				
1	Senior Procurement Officer	U3 UPPER	1	1	0
2	Procurement Officer	U4 UPPER	1	1	0
	Sub total		**2**	**2**	**0**
	PLANNING UNIT				
1	District Planner	U1E	1	1	0
2	Senior Planner	U3 UPPER	1	0	1
3	Statistician	U4 SCI	1	1	0
	Sub total		**3**	**3**	**1**
	WORKS DEPARTMENT				
1	District Engineer	U1E UPPER	1	0	1
2	Senior Engineer	U3 UPPER	1	0	1
3	Superintendent of works/senior assistant engineering officer/civil engineer	U4 UPPER	1	1	0
4	Civil Engineer water	U4 UPPER	1	1	0
5	Engineering Assistant Civil	U7 UPPER	1	0	1
6	Engineering Assistant Mechanical	U7 UPPER	1	0	2

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
7	Engineering Assistant Water/Borehole technician	U7 UPPER	2	1	1
8	Assistant Engineering Officer	U5 LOWER	2	1	1
9	Road Inspector	U6 LOWER	1	1	0
10	Plant Operator	U8 UPPER	1	0	1
11	Machine Operator	U8 UPPER	1	1	1
12	Driver	U8 UPPER	2	0	2
13	Plant/machine Attendant	U8 Upper	2	0	2
14	Engineering Assistant Electrical	U7 UPPER	1	0	1
	Sub total		**18**	**4**	**14**
	EDUCATION DEPARTMENT				
1	District Education Officer	U1E LOWER	1	1	0
2	Senior Education Officer	U3 LOWER	1	0	1
3	Sports Officer	U4 LOWER	1	1	0
4	Inspector of Schools	U4 LOWER	1	2	0
5	Education Officer (Guidance and counselling)	U4 LOWER	1	0	1
6	Education Officer (Special Needs)	U4 LOWER	1	0	1
	Sub - total		**6**	**4**	**3**
	COMMUNITY BASED SERVICES DEPARTMENT				
1	District Community Development Officer	U1E LOWER	1	1	0
2	Senior Community Development Officer	U3 LOWER	1	0	1
3	Senior Probation & Welfare Officer	U3 LOWER	1	1	0
4	Probation and welfare officer	U4 LOWER	1	0	1
5	Senior Labour Officer	U3 LOWER	1	0	1
	Sub total		**5**	**2**	**3**
	NATURAL RESOURCES DEPARTMENT				
1	District Natural Resource Officer	U1E UPPER	1	0	1
2	Senior Land Management Officer	U3 UPPER	1	1	0
3	Senior Environment Officer	U3 UPPER	1	0	1
4	Forestry Officer	U4 UPPER	1	0	1
5	Staff Surveyor	U4 UPPER	1	0	1
6	Physical Planner	U4 UPPER	1	1	0
7	Environmental officer	U4 UPPER	1	1	0
8	Forest guard	U8 UPPER	1	0	1

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
9	Forest Ranger	U7 UPPER	1	0	1
10	Assistant forest officer	U5 UPPER	1	0	1
	Sub total		**10**	**3**	**7**
	INTERNAL AUDIT UNIT				
1	District Internal Auditor	U2 UPPER	1	1	0
2	Internal Auditor	U4 UPPER	1	0	1
	Sub total		**2**	**1**	**1**
	PRODUCTION AND MARKETING DEPARTMENT				
1	District Production and Marketing Officer	U1E	1	1	0
2	Principal Agriculture Officer	U2 UPPER	1	0	1
3	Senior Agriculture Officer	U3 UPPER	1	1	0
4	Senior Agricultural Eng (Water for Production)	U3 UPPER	1	0	1
5	Principal Veterinary Officer	U2 UPPER	1	0	1
6	Senior Veterinary Officer	U3 UPPER	1	1	0
7	Animal Husbandry Officer	U4 UPPER	1	0	1
8	Senior Fisheries Officer	U3 UPPER	1	1	0
9	Principal Entomologist	U2 UPPER	1	0	1
10	Senior Entomologist	U3 UPPER	1	1	0
11	Entomologist	U4 UPPER	1	0	1
12	Vermin Control Officer	U4 UPPER	1	1	0
13	Laboratory Technician	U5 UPPER	1	0	1
14	Driver	U8	1	0	1
	Sub total		**14**	**6**	**8**
	TRADE AND COMMERCIAL SERVICES				
1	District Commercial Officer	U1E	1	0	1
2	Principal Commercial Officer	U2	1	0	1
3	Senior Commercial Officer	U3	1	1	0
4	Commercial Officer	U4	1	1	0
5	Tourism Officer	U4	1	0	1
6	Wild life officer	U4	1	0	1
7	Conservation officer	U4	1	0	1
	Sub- total		**7**	**2**	**5**

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
	DISTRICT HEALTH SERVICES (HEAD QUARTERS)				
1	District Health Officer (DHO)	U1E	1	0	1
2	Assistant DHO (Environmental Health)	U2 UPPER	1	1	0
3	Assistant DHO (Maternal, Child health/ Nursing)	U2 UPPER	1	1	0
4	Senior Environmental Health Officer	U3 UPPER	1	1	0
5	Senior Health Educator	U3 UPPER	1	1	0
6	Bio Statistician	U4 UPPER	1	1	0
7	Cold Chain Technician	U6 UPPER	1	1	0
8	Assistant Inventory Management Officer	U5UPPER	1	1	0
	Sub total		**8**	**7**	1
	TOTAL		**138**	**51**	**87**
1	Sub-County Chief/ SAS	U3L	6	6	0
2	Community Development Officer	U4L	6	6	0
3	Veterinary Officer	U4L	6	2	4
4	Fisheries Officer	U4L	4	2	2
5	Assistant Animal Husbandry Officer	U5L	6	5	1
6	Assistant Agricultural Officer	U5L	6	2	4
7	Assistant Fisheries Development Officer	U5L	6	2	4
8	Parish Chief (to be customized)	U5L	26	22	4
9	Senior Accounts Assistant	U5L	6	4	2
10	Accounts Assistant	U7	6	6	0
11	Office Typist	U7	6	0	6
12	Office Attendant	U8	6	0	6
13	Agricultural Officer.	U4	6	4	2
	GRAND TOTAL.		**96**	**38**	**58**
S/N	**POSITION**	**SCALE**			
	OFFICE OF THE TOWN CLERK				
1	Town Clerk	U2	1	1	0
2	Driver	U8	1	1	0
	ADMINISTRATION				
1	Senior Assistant Town Clerk	U3	1	1	0
2	Assistant Town Clerk	U4	1	0	1
3	Human Resource Officer	U4	1	0	1

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
4	IT Officer	U4	1	0	1
5	Stenographer Secretary	U5	1	0	1
6	Assistant Records Officer	U5	1	0	1
7	Pool Stenographer	U6	1	0	1
8	Law Enforcement Officer	U5	1	1	0
9	Principal Town Agent [customise according to ward]	U5	4	0	4
10	Law Enforcement Assistant	U8	4	2	2
11	Office Typist	U7	2	1	0
12	Askari	U8	2	0	2
13	Office Attendant	U8	3	1	2
14	Driver	U8	2	1	1
	FINANCE AND PLANNING				
1	Senior Treasurer	U3	1	1	0
2	Economist	U4	1	0	1
3	Senior Accounts Assistant	U5	1	1	0
4	Assistant Inventory Management Officer	U5	1	0	1
5	Assistant Tax Officer	U6	1	0	1
6	Accounts Assistant	U7	2	0	2
	WORKS				
1	Town Engineer [Senior Engineer]	U3	1	0	1
2	Physical Planner	U4	1	0	1
3	Assistant Engineering Officer/Civil	U5	2	1	0
4	Assistant Engineering Officer [water]	U5	1	1	0
5	Assistant Environment Officer	U5	1	0	1
6	Engineering Assistant	U7	1	1	0
7	Porter	U8	2	1	1
8	Machine Attendant	U8	1	1	0
9	Machine Operator	U8	1	0	1
	TRADE AND INDUSTRY				
1	Senior Commercial Officer	U3	1	0	1
2	Assistant Commercial Officer	U5	1	0	1
	PRODUCTION				
1	Vertinary Officer	U4	1	0	1

S/N	POST	SALARY SCALE	APPROVED POSITIONS	FILLED POSTS	VACANT POSTS
2	Assistant Agricultural Officer	U5	1	0	1
3	Assistant Fisheries Officer	U5	1	0	1
	COMMUNITY BASED SERVICES				
1	Senior Community Development Officer	U3	1	0	1
2	Assistant Community Development Officer	U6	1	1	0
3	Assistant Labour Officer	U6	1	0	1
	INTERNAL AUDIT UNIT				
1	Senior Internal Audit	U3	1	0	1
	PUBLIC HEALTH				
1	Principal Health Inspector	U3	1	0	1
2	Health Inspector	U5	1	0	1
3	Health Assistant	U7	1	0	1
	TOTAL		**57**	**17**	
1	Health workers excluding Admin	-	376	221	155
2	Primary Employees	-	457	380	77
4	Secondary Employees	-	108	58	50
	Grant Total		**1232**	**765**	**467**

Appendix 2: Individuals initially removed from the salary payroll re-instated by MoPS

Sn	Employee Number	Supplier Numbers	Employee Name	Amounts Paid
1.	195297	389740	Businge Francis	2,807,575
2.	195905	389546	Kizige William	2,557,575
3.	195926	195926	Babyesiza Jolly	7,361,832
4.	196675	389899	Kyaligonza Isaac	12,252,900
5.	196828	389942	Nowa Mawagali	11,942,225
6.	832588	389526	Katusabe Alice	5,465,720
7.	832620	832620	Birungi J	26,400,000
8.	832633	832633	Kasangaki M	7,152,000
9.	960452	554282	Kalibagwa Lawrence	10,726,465
10.	1089608	948150	Kabagambe Kamanda	1,030,005

Sn	Employee Number	Supplier Numbers	Employee Name	Amounts Paid
11.	1125015	947168	Kiiza Roggers	1,903,000
12.	1125269	929330	Asaaba Moses	1,042,200
13.	1125283	947216	Opio Violence	1,903,000
14.	1177189	1083591	Aliganyira Comline	1,036,795
15.	1178515	1085636	Muganyizi Collin	2,238,895
			Total	**95,820,187**

Appendix 3: Alignment of the LGs Work Plans and Budgets to the PDM

SN	Name of Sub-County/Town Council/Division	No. of Parish/ ward	No. of parishes with evidence of identification of priorities using the form prescribed in Annex 1 of the guidelines	No. of parishes without evidence of identification of priorities using the form prescribed in Annex 1 of the guidelines	Priorities incorporated in the HLG Budget.		If the priorities cannot be implemented by the LG; No. communicated to the respective MDAs for approval and allocation of resources.	No. of priorities to be implemented by MDAs incorporated in the HLG budget.	Status of implementation of priority incorporated in the HLG Budget		
		(A)	(B)	(C)=(A-B)							
					Sample of parishes	No. of priorities incorporated in the HLG Budget.			Fully	Partially	Not
1	Buliisa SC	4	0	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2	Buliisa TC	4	0	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3	Ngwedo SC	5	0	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4	Kigwera SC	3	0	3	n/a	n/a	n/a	n/a	n/a	n/a	n/a

SN	Name of Sub-County/Town Council/Division	No. of Parish/ ward	No. of parishes with evidence of identification of priorities using the form prescribed in Annex 1 of the guidelines	No. of parishes without evidence of identification of priorities using the form prescribed in Annex 1 of the guidelines	Priorities incorporated in the HLG Budget.		If the priorities cannot be implemented by the LG; No. communicated to the respective MDAs for approval and allocation of resources.	No. of priorities to be implemented by MDAs incorporated in the HLG budget.	Status of implementation of priority incorporated in the HLG Budget		
5	Wansenko TC	2	0	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6	Butiaba SC	2	0	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a
7	Butiaba TC	4	0	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
8	Biiso SC	4	0	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
9	Biiso TC	5	0	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Kihungya SC	4	0	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Total	**37**	**0**	**37**							

Appendix 4: Disbursement of Parish Revolving Fund (PRF) to the Households

SN	Parish Name	PDM SACCO Name	Disbursement FY. 2024/25			Cumulative Disbursement (2021/2022, 2022/2023, 2023/24 & 2024/25)			Remarks
			Total PRF received	Total Disbursements (Loans)	%age disbursed	Total PRF received	Total Disbursements (Loans)	%age disbursed	
			(A)	(B)	(C) = (B/A)	(D)	(E)	(F) = (D/E)	

SN	Parish Name	PDM SACCO Name	Disbursement FY. 2024/25			Cumulative Disbursement (2021/2022, 2022/2023, 2023/24 & 2024/25)			Remarks
1	Biiso	Biiso Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
2	Bubwe	Bubwe Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
3	Busingiro	Busingiro Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
4	Nyamasoga	Nyamasoga Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
5	Biiso Ward	Biiso Biiso Tc Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
6	Kahemura Ward	Kahemura Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
7	Kampala Ward	kampala biiso pdm sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
8	Kigungu Ward	Kigungu Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
9	Kihuha Ward	Kihuha Biiso Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
10	Bugana	Bugana Buliisa Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
11	Kakoora	Kakoora Buliisa Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed

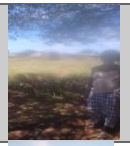
SN	Parish Name	PDM SACCO Name	Disbursement FY. 2024/25			Cumulative Disbursement (2021/2022, 2022/2023, 2023/24 & 2024/25)			Remarks
12	Kigoya	Kigoya Buliisa Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
13	Nyamitete	Nyamitete Buliisa Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
14	Central Ward	Central Buliisa Pdm Sacco	100,000,000	44,176,000	44%	306,097,127	240,136,000	78%	Partial
15	Eastern Ward	Eastern Buliisa Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
16	Northern Ward	Northern Buliisa Pdm Sacco	100,000,000	98,392,000	98%	306,097,127	304,392,000	99%	Partial
17	Western Ward	Western Buliisa Pdm Sacco	100,000,000	87,348,000	87%	306,097,127	293,348,000	96%	Partial
18	Bugoigo	Bugoigo Butiaba Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
19	Walukuba	Walukuba Butiaba Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
20	Eastern Ward	Eastern Butiaba Pdm Sacco	100,000,000	99,396,000	99%	306,097,127	305,396,000	99%	Partial
21	North Ward	Northern Butiaba Pdm Sacco	100,000,000	100,000,000	97%	306,097,127	303,388,000	99%	Partial
22	Southern Ward	Southern Butiaba Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,400,000	100 %	fully disbursed

SN	Parish Name	PDM SACCO Name	Disbursement FY. 2024/25			Cumulative Disbursement (2021/2022, 2022/2023, 2023/24 & 2024/25)			Remarks
23	Western Ward	Western Butiaba Pdm Sacco	100,000,000	98,392,000	98%	306,097,127	304,392,000	99%	Partial
24	Kigwera	Kigwera Kigwera Pdm Sacco	100,000,000	99,396,000	99%	306,097,127	305,396,000	99%	Partial
25	Kirama	Kirama Kigwera Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
26	Kisansya	Kisansya Kigwera Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
27	Wanseko Ward	Wanseko Kigwera Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
28	Ndandamire Ward	Ndandamire Kigwera Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
29	Garasoya	Garasoya Kihungya Pdm Sacco	100,000,000	91,364,000	91%	306,097,127	297,364,000	97%	Partial
30	Kagera	Kagera Kihungya Pdm Sacco	100,000,000	99,396,000	99%	306,097,127	305,396,000	99%	Partial
31	Nyeramya	Nyeramya Kihungya Pdm Sacco	100,000,000	98,392,000	98%	306,097,127	304,392,000	99%	Partial
32	Waaki	Waaki Kihungya Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
33	Avogera	Avogera Ngwedo Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed

SN	Parish Name	PDM SACCO Name	Disbursement FY. 2024/25			Cumulative Disbursement (2021/2022, 2022/2023, 2023/24 & 2024/25)			Remarks
34	Mubako	Mubako Ngwedo Pdm Sacco	100,000,000	91,364,000	91%	306,097,127	297,364,000	97%	Partial
35	Muvule	Muvule Ngwedo Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
36	Ngwedo	Ngwedo Ngwedo Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
37	Nile	Nile Ngwedo Pdm Sacco	100,000,000	100,000,000	100 %	306,097,127	306,097,127	100 %	fully disbursed
		Total	**3,700,000,000**	**3,607,616,000**		**11,325,593,699**	**11,219,792,175**		

Appendix 5: Physical Inspection of Household Project Implementation

Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount as per SACCO records	Loan Amount as per household evidence provided	Date of receipt of funds	No. of times the household has received PRF	Project funded	Inspection photos	Activity actually implemented
Buliisa District	Kigwera	Kigwera Kigwera Pdm Sacco Ltd	Kizza phiona	1,000,000	1,000,000	28/02/2025	1	cassava		Piggery
Buliisa District	Nyamasoga	Nyamasoga Biiso Pdm Sacco	Narcis Menoango	1,000,000	1,000,000	27/02/2025	1	Cassava		Piggery

Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount as per SACCO records	Loan Amount as per household evidence provided	Date of receipt of funds	No. of times the household has received PRF	Project funded	Inspection photos	Activity actually implemented
Buliisa District	Nyamasoga	Nyamasoga Biiso Pdm Sacco	Bronony Agenorwoth	1,000,000	1,000,000	26/05/2025	1	Maize		Piggery
Buliisa District	Busingiro	Busingiro Biiso Pdm Sacco	Michael Baguma	1,000,000	1,000,000	11/04/2025	1	Beans		Piggery
Buliisa District	Busingiro	Busingiro Biiso Pdm Sacco	Miria Ofeni	1,000,000	1,000,000	10/4/2025	1	Beans		Coffee
Buliisa District	Walukuba	Walukuba Butiaba Pdm Sacco	Dorine Mauwa	1,000,000	1,000,000	21/03/2025	1	Piggery		fishing
Buliisa District	Eastern	Eastern Butiaba Pdm Sacco	Joyce Afoyorwoti	1,000,000	1,000,000	07/10/2024	1	Beans		produce
Buliisa District	Eastern	Eastern Butiaba Pdm Sacco	Joyce Akumu	1,000,000	1,000,000	07/10/2024	1	Beans		Piggery
Buliisa District	Kirama	Kirama Kigwera Pdm Sacco	Hellen Basemera	1,000,000	1,000,000	16/02/2025	1	Cassava		Piggery

Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount as per SACCO records	Loan Amount as per household evidence provided	Date of receipt of funds	No. of times the household has received PRF	Project funded	Inspection photos	Activity actually implemented
Buliisa District	Avogera	Avogera Ngwedo Pdm Sacco	Joyce Manuela	1,000,000	1,000,000	19/30/2025	1	cassava		Piggery
Buliisa District	Avogera	Avogera Ngwedo Pdm Sacco	Grace Ojiga	1,000,000	1,000,000	28/03/2025	1	cassava		Piggery
Buliisa District	Mubako	Mubako Ngwedo Pdm Sacco	Macrice Mbolekeze	1,000,000	1,000,000	2903/2025	1	cassava		Poultry
Buliisa District	Mubako	Mubako Ngwedo Pdm Sacco	Alice Ngasirwaki	1,000,000	1,000,000	26/06/2025	1	cassava		Piggery
Buliisa District	kampala	kampala biiso pdm sacco	Frasuazi Acikan	1,000,000	1,000,000	20/06/2025	1	Maize		Piggery
Buliisa District	kampala	kampala biiso pdm sacco	Acthican Ameliyan	1,000,000	1,000,000	10/03/2025	1	cassava		Piggery
Buliisa District	Garasoya	Garasoya Kihungya Pdm Sacco	Samuel Abeka	1,000,000	1,000,000	21/03/2024	1	Goat rearing		Piggery

Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount as per SACCO records	Loan Amount as per household evidence provided	Date of receipt of funds	No. of times the household has received PRF	Project funded	Inspection photos	Activity actually implemented
Buliisa District	Garasoya	Garasoya Kihungya Pdm Sacco	John Magambo	1,000,000	1,000,000	09/10/2024	1	Goat rearing		Piggery

Appendix 6: Rate of Recovery

SN	Sacco Name	Name of Beneficiary	Expected recovery amount	Amount repaid (UGX)	Unpaid amount
1	Western Buliisa Pdm Sacco Ltd	Baligambaki Godwish	1,000,000	435,000	565,000

Appendix 7: Failure to close Non- Wendi Accounts

SN	Name of Parish	Name of SACCO	Bank Where Account Is Held	Bank Account Number	Has the Account been Closed?	If Yes		If No.	
					(Yes/No.)	Balance as at date of closure (UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)	Balance as at 30th June 2025(UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)
1	Kisansya	Kisansya Kigwera Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	627	No
2	Nile	Nile Ngwedo Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	510	No

SN	Name of Parish	Name of SACCO	Bank Where Account Is Held	Bank Account Number	Has the Account been Closed?	If Yes		If No.	
					(Yes/No.)	Balance as at date of closure (UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)	Balance as at 30th June 2025(UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)
3	Kahemura Ward	Kahemura Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	877	No
4	Bugoigo	Bugoigo Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	127	No
5	Biiso	Biiso Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,074,127	No
6	Biiso Ward	Biiso Biiso T/C Pdm Sacco	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
7	Bubwe	Bubwe Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	74,127	No
8	Kigwera	Kigwera Kigwera Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	194,397	No
9	Kakoora	Kakoora Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1127	No
10	Kigungu Ward	Kigungu Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	51,127	No
11	Mubako	Mubako Ngwedo Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	3,573	No
12	Ndandamire Ward	Ndandamire Kigwera Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
13	Busingiro	Busingiro Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	572,627	No

SN	Name of Parish	Name of SACCO	Bank Where Account Is Held	Bank Account Number	Has the Account been Closed?	If Yes		If No.	
					(Yes/No.)	Balance as at date of closure (UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)	Balance as at 30th June 2025(UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)
14	Nyamasoga	Nyamasoga Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	51,127	No
15	Western Ward	Western Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
16	Waaki	Waaki Kihungya Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	859,546	No
17	Muvule	Muvule Ngwedo Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
18	Nyeramya	Nyeramya Kihungya Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	2074127	No
19	Eastern Ward	Eastern Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	627	No
20	Southern Ward	Southern Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	505,911	No
21	Western Ward	Western Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
22	Garasoya	Garasoya Kihungya Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,170,127	No

SN	Name of Parish	Name of SACCO	Bank Where Account Is Held	Bank Account Number	Has the Account been Closed?	If Yes		If No.	
					(Yes/No.)	Balance as at date of closure (UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)	Balance as at 30th June 2025(UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)
23	Nyamitete	Nyamitete Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
24	Wanseko Ward	Wanseko Kigwera Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
25	Ngwedo	Ngwedo Ngwedo Pdm Sacco	Stanbic Bank Ltd	9.03002E+12	No		No	1,423	No
26	Central Ward	Central Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
27	Avogera	Avogera Ngwedo Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1127	No
28	Kihuha Ward	Kihuha Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	627	No
29	Kampala Ward	Kampala Biiso Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
30	Kirama	Kirama Kigwera Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,039,627	No
31	Walukuba	Walukuba Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	127	No

SN	Name of Parish	Name of SACCO	Bank Where Account Is Held	Bank Account Number	Has the Account been Closed?	If Yes		If No.	
					(Yes/No.)	Balance as at date of closure (UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)	Balance as at 30th June 2025(UGX)	Has the balance been transferred to Wendi? (Yes/No.) (Obtain the Wendi Statement to confirm transfer)
32	Northern Ward	Northern Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	627	No
33	Kigoya	Kigoya Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
34	Eastern Ward	Eastern Butiaba Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	324,127	No
35	Bugana	Bugana Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1,127	No
36	Northern Ward	Northern Buliisa Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	1127	No
37	Kagera	Kagera Kihungya Pdm Sacco Ltd	Stanbic Bank Ltd	9.03002E+12	No		No	77445	No
		Total						**8,093,365**	

Appendix 8: Inadequate Wendi Agents

Sn	Parish Name	Pdm Sacco Name	Existence Of Wendi Agency
1	Biiso	Biiso Biiso Pdm Sacco	No
2	Bubwe	Bubwe Biiso Pdm Sacco	No
3	Busingiro	Busingiro Biiso Pdm Sacco	No
4	Nyamasoga	Nyamasoga Biiso Pdm Sacco	No
5	Biiso Ward	Biiso Biiso Tc Pdm Sacco	No
6	Kahemura Ward	Kahemura Biiso Pdm Sacco	No
7	Kampala Ward	Kampala Biiso Pdm Sacco	No
8	Kigungu Ward	Kigungu Biiso Pdm Sacco	No
9	Kihuha Ward	Kihuha Biiso Pdm Sacco	No
10	Bugana	Bugana Buliisa Pdm Sacco	No
11	Kakoora	Kakoora Buliisa Pdm Sacco	No
12	Kigoya	Kigoya Buliisa Pdm Sacco	No
13	Nyamitete	Nyamitete Buliisa Pdm Sacco	No
14	Eastern Ward	Eastern Buliisa Pdm Sacco	No
15	Northern Ward	Northern Buliisa Pdm Sacco	No
16	Western Ward	Western Buliisa Pdm Sacco	No
17	Bugoigo	Bugoigo Butiaba Pdm Sacco	No
18	Walukuba	Walukuba Butiaba Pdm Sacco	No
19	Eastern Ward	Eastern Butiaba Pdm Sacco	No
20	North Ward	Northern Butiaba Pdm Sacco	No
21	Southern Ward	Southern Butiaba Pdm Sacco	No
22	Western Ward	Western Butiaba Pdm Sacco	No
23	Kigwera	Kigwera Kigwera Pdm Sacco	No
24	Kirama	Kirama Kigwera Pdm Sacco	No
25	Kisansya	Kisansya Kigwera Pdm Sacco	No
26	Wanseko Ward	Wanseko Kigwera Pdm Sacco	No
27	Ndandamire Ward	Ndandamire Kigwera Pdm Sacco	No
28	Garasoya	Garasoya Kihungya Pdm Sacco	No
29	Kagera	Kagera Kihungya Pdm Sacco	No

Sn	Parish Name	Pdm Sacco Name	Existence Of Wendi Agency
30	Nyeramya	Nyeramya Kihungya Pdm Sacco	No
31	Waaki	Waaki Kihungya Pdm Sacco	No
32	Avogera	Avogera Ngwedo Pdm Sacco	No
33	Mubako	Mubako Ngwedo Pdm Sacco	No
34	Muvule	Muvule Ngwedo Pdm Sacco	No
35	Ngwedo	Ngwedo Ngwedo Pdm Sacco	No

Appendix 9: (a): Distribution by MoLG to the District

SN	Vote No.	Name of LG	No. of parishes	Expected No. of tablets *(Based on No. of parishes, Executive members, CDOs, Statisticians, OWC etc)*	Actual Number of tablets	Variance	No. of functional tablets received	No. of non-functional tablets received	Remarks
1.	821	Buliisa DLG	39	90	90	0	87	3	2 parishes are not yet enrolled on PDM

Appendix 9(b): Distribution by the District to Beneficiaries

SN	Vote No.	Name of LG	Parish Chiefs	PDM SACCO Executives	Community Development Officers	District Statisticians	Distrct Officers	OWC Coordinators	Other cadres other than Parish Chiefs, PDM SACCO Executives, Community Development Officers, District Statisticians,	Remarks

| | | | | | | | | | | | District ICT Officers and OWC Coordinators. (Ineligible) | | | | | | | | | | |

Sn	Sacco Name	Sacco Id	Entity	Sub-county	Parish	No Of Backlog Records To Be Captured	No Of Captured Backlog Records On Fis	No Of Records Pending Capture
7	Kampala Biiso Pdm Sacco	1689063574	Buliisa	Biiso Town Council	Kampala Ward	149	0	149
8	Kigungu Biiso Pdm Sacco	1686564875	Buliisa	Biiso Town Council	Kigungu Ward	147	0	147
9	Kihuha Biiso Pdm Sacco	5255466473	Buliisa	Biiso Town Council	Kihuha Ward	150	0	150
10	Bugana Buliisa Pdm Sacco	1690534260	Buliisa	Buliisa	Bugana	150	0	150
11	Kakoora Buliisa Pdm Sacco	5602944387	Buliisa	Buliisa	Kakoora	149	0	149
12	Kigoya Buliisa Pdm Sacco	6624508875	Buliisa	Buliisa	Kigoya	150	0	150
13	Nyamitete Buliisa Pdm Sacco	6634528543	Buliisa	Buliisa	Nyamitete	149	0	149
14	Central Buliisa Pdm Sacco	1690536203	Buliisa	Buliisa Town Council	Central Ward	151	0	151
15	Eastern Buliisa Pdm Sacco	1681980727	Buliisa	Buliisa Town Council	Eastern Ward	149	0	149
16	Northern Buliisa Pdm Sacco	1681977394	Buliisa	Buliisa Town Council	Northern Ward	152	0	152
17	Western Buliisa Pdm Sacco Ltd	1681978882	Buliisa	Buliisa Town Council	Western Ward	147	5	142
18	Bugoigo Butiaba Pdm Sacco	5786130373	Buliisa	Butiaba	Bugoigo	149	0	149
19	Walukuba Butiaba Pdm Sacco	5017722413	Buliisa	Butiaba	Walukuba	149	0	149
20	Eastern Butiaba Pdm Sacco	1683615064	Buliisa	Butiaba Town Council	Eastern Ward	145	0	145

Sn	Sacco Name	Sacco Id	Entity	Sub-county	Parish	No Of Backlog Records To Be Captured	No Of Captured Backlog Records On Fis	No Of Records Pending Capture
21	Northern Butiaba Pdm Sacco	1683201933	Buliisa	Butiaba Town Council	North Ward	148	0	148
22	Southern Butiaba Pdm Sacco	1683195611	Buliisa	Butiaba Town Council	Southern Ward	150	0	150
23	Western Butiaba Pdm Sacco	1683192747	Buliisa	Butiaba Town Council	Western Ward	147	0	147
24	Kigwera Kigwera Pdm Sacco	6973594784	Buliisa	Kigwera	Kigwera	150	0	150
25	Kirama Kigwera Pdm Sacco	1683102541	Buliisa	Kigwera	Kirama	147	0	147
26	Kisansya Kigwera Pdm Sacco	4358720944	Buliisa	Kigwera	Kisansya	140	0	140
27	Garasoya Kihungya Pdm Sacco	1958918660	Buliisa	Kihungya	Garasoya	148	0	148
28	Kagera Kihungya Pdm Sacco	8942270605	Buliisa	Kihungya	Kagera	146	0	146
29	Nyeramya Kihungya Pdm Sacco	8563214963	Buliisa	Kihungya	Nyeramya	148	0	148
30	Waaki Kihungya Pdm Sacco	5354277349	Buliisa	Kihungya	Waaki	149	28	121
31	Avogera Ngwedo Pdm Sacco	1573898052	Buliisa	Ngwedo	Avogera	147	0	147
32	Mubako Ngwedo Pdm Sacco	2046131678	Buliisa	Ngwedo	Mubako	148	0	148
33	Muvule Ngwedo Pdm Sacco	1690536563	Buliisa	Ngwedo	Muvule	147	59	88
34	Ngwedo Ngwedo Pdm Sacco	1690537002	Buliisa	Ngwedo	Ngwedo	149	0	149
35	Nile Ngwedo Pdm Sacco	1690537297	Buliisa	Ngwedo	Nile	150	0	150
36	Ndandamire Kigwera Pdm Sacco	1923588647	Buliisa	Wansekko Town Council	Ndandamire Ward	149	0	149

Sn	Sacco Name	Sacco Id	Entity	Sub-county	Parish	No Of Backlog Records To Be Captured	No Of Captured Backlog Records On Fis	No Of Records Pending Capture
37	Wanseko Kigwera Pdm Sacco	1181578864	Buliisa	Wanseko Town Council	Wanseko Ward	146	1	145
	Total					**5477**	**93**	**5384**

Appendix 11: Monitoring and evaluation framework of the PDM

SN	Quarter	Has the quarterly report been prepared? (Yes/No.)	Has the quarterly report been submitted to MoFPED, MoLG and PDM Secretariat?	Was there a delay in submission of the report?			Remarks
				Expected Date of submission	Actual date of submission	Delay in days	
1	Q1	Yes	No	15/10/2024	Not Submitted		Reports were done but not submitted to MoFPED, MoLG and PDM Secretariat.
2	Q2	Yes	No	15/01/2025	Not Submitted		Reports were done but not submitted to MoFPED, MoLG and PDM Secretariat
3	Q3	Yes	No	15/04/2025	Not Submitted		Reports were done but not submitted to MoFPED, MoLG and PDM Secretariat
4	Q4	Yes	No	15/07/2025	Not Submitted		Reports were done but not submitted to MoFPED, MoLG and PDM Secretariat

Appendix 12: Functionality of SACCO Sub-committees

SN	Name of SACCO	Loan Sub committee			Production sub Committee		Marketing sub Committee		Remarks
		Was it constituted? (Yes/No)	Is the committee operational? (operational or Not operational)	Is the committee monitoring beneficiaries?	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)	
1	Biiso Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
2	Bubwe Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
3	Busingiro Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
4	Nyamasoga Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
5	Biiso Biiso Tc Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
6	Kahemura Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
7	Kampala Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
8	Kigungu Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
9	Kihuha Biiso Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational

SN	Name of SACCO	Loan Sub committee			Production sub Committee		Marketing sub Committee		Remarks
		Was it constituted? (Yes/No)	Is the committee operational? (operational or Not operational)	Is the committee monitoring beneficiaries?	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)	
10	Bugana Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
11	Kakoora Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
12	Kigoya Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
13	Nyamitete Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
14	Central Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
15	Eastern Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
16	Northern Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
17	Western Buliisa Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
18	Bugoigo Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational

SN	Name of SACCO	Loan Sub committee			Production sub Committee		Marketing sub Committee		Remarks
		Was it constituted? (Yes/No)	Is the committee operational? (operational or Not operational)	Is the committee monitoring beneficiaries?	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)	
19	Walukuba Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
20	Eastern Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
21	Northern Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
22	Southern Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
23	Western Butiaba Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
24	Kigwera Kigwera Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
25	Kirama Kigwera Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
26	Kisansya Kigwera Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
27	Wanseko Kigwera Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational

SN	Name of SACCO	Loan Sub committee			Production sub Committee		Marketing sub Committee		Remarks
		Was it constituted? (Yes/No)	Is the committee operational? (operational or Not operational)	Is the committee monitoring beneficiaries?	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)	
28	Ndandamire Kigwera Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
29	Garasoya Kihungya Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
30	Kagera Kihungya Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
31	Nyeramya Kihungya Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
32	Waaki Kihungya Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
33	Avogera Ngwedo Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
34	Mubako Ngwedo Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
35	Muvule Ngwedo Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational
36	Ngwedo Ngwedo Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational

SN	Name of SACCO	Loan Sub committee			Production sub Committee		Marketing sub Committee		Remarks
		Was it constituted? (Yes/No)	Is the committee operational? (operational or Not operational)	Is the committee monitoring beneficiaries?	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)	
37	Nile Ngwedo Pdm Sacco	Yes	Yes	Yes	Yes	No	Yes	No	production and marketing subcommittee are not operational

Appendix 13: Follow-up of Previous year Audit Results

SN	Title	Description of Observation	Recommendation	Action Taken	Implementation Status
1.	Alignment of the LGs Work Plans and Budgets to the PDM	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	The Accounting Officer should encourage all Lower Local Governments to submit PDM priorities for incorporation in the District budget and work plan.	All the District town councils &sub counties submitted priorities to district for incorporation in work plans & budget	Partially implemented
2.	Late Disbursement of Funds	I noted that; • No funds were disbursed to any of the 37 PDM SACCOs in quarter 3 • UGX.1,850,000,000 was disbursed to the 37 SACCOs in quarter 4. UGX.1,850,000,000 was disbursed to the 37 SACCOs in quarter 1 of the next FY2024/2025	The Accounting Officer should ensure that this matter is brought to the attention of the PDM Secretariat and the MoFPED.	The funds were disbursed timely this Financial year	Fully implemented
3.	Disbursement of Parish Revolving Fund (PRF) to the Households	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 since	The Accounting Officer should ensure the PDCs prepare the identify the beneficiary households timely so that disbursements can be done timely.	This financial year funds were disbursed to the beneficiaries timely.	Fully implemented

SN	Title	Description of Observation	Recommendation	Action Taken	Implementation Status
		inception of the fund received of UGX. 7,557,894,699			
4.	Implementation of Funded Projects	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. • 11 beneficiaries in 7 PDM SACCOs had implemented projects as planned. • 1 beneficiary was not found at the time of inspection	The Accounting Officer should increase project monitoring to ensure beneficiaries are implementing projects as planned.	Monitoring visits by the District stake holders were conducted with an aim of encouraging the beneficiaries to adhere to the guidelines	Partially implemented
5.	Failure to follow the prescribed allocation criteria for Special Interest Groups	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.	The Accounting Officer should enhance monitoring of PDM beneficiary selection to ensure compliance with special interest allocation criteria.	The District always receives very low turn up especially for the disabled ones.	Partially implemented
6.	Agriculture Extension Services	**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%)	The Accounting Officer should engage MoPS, MoFPED and Ministry of Agricultural and Animal Industry and Fisheries (MAAIF) to approve and fund recruitment of the extension workers.	One extension worker was recruited during the financial year	Partially implemented
		Adequacy of resources (means of transport) I noted that the only 10 extension workers in 6 Sub-Counties/Town councils had motor cycles	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.	One motorcycle was bought during the year	Partially implemented

SN	Title	Description of Observation	Recommendation	Action Taken	Implementation Status
7.	Existence and Functionality of SACCO Committees and Sub Committees	I noted that 37 PDM SACCOs had not constituted the Business Development services, Finance and investment sub committees	The Accounting Officer should consult the PDM secretariat on the institution of these sub-committees in the respective PDM SACCOs.	The subcommittees were constituted	Fully implemented
8.	Existence of Registered Offices and Signboard	I noted that all the 37 PDM SACCOs did not have registered offices	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.	No action has been taken	Not implemented
10.	Selection and Implementation of Prioritized/Flagship Projects	I noted that 9 parishes selected flagship projects that were inconsistent with the LG selected priority commodities	The Accounting Officer should ensure PDM SACCOs align all enterprises according to the approved priority list communicated by MAAIF.	Parishes selected projects that were inconsistent with the LG selected priority commodities	Not implemented
11.	Insurance Policy for Farming Enterprises	I noted that 16 PRF beneficiaries who carried out farming enterprises in 8 PDM SACCOs did not obtain agricultural insurance policies from UAIS	The Accounting Officer should engage the PDM Secretariat on how to operationalize acquisition of agricultural insurance policies by the beneficiary households.	No action has been taken	Not implemented
12.	Licensing of PDM SACCOs Under the Microfinance	I noted that 37 PDM SACCOs were not licensed to take on the business of lending under Microfinance Institutions money lenders act	The Accounting Officer should engage the PDM Secretariat to ensure that the PDM SACCOs are registered	No action has been taken	Not implemented

SN	Title	Description of Observation	Recommendation	Action Taken	Implementation Status
	Institutions Money Lenders Act		as per requirements of the cooperative Act.		

Appendix 14: Failure of the evaluation committee to sign the Code of Ethical conduct

SN	Procurement Reference Number	Subject of procurement	Method of procurement	Provider/Contractor	Contract value
1.	BULII82/WRKS/2024-2025/00002	Maintenance Of A Seven Classroom Block With Offices At Kisiabi And Kisansya Primary School Under Education Department	Quotation	Mukem U Ltd	199,992,583
2.	BULI821/WRKS/2024-2025/00012	Construction Of Kigoya Mini Solar Piped Water System Under Works Department	Quotation	M/S: W&S Consult International Ltd	186,962,856
3.	BULI821/WRKS/2024-2025/00013	Sitting, Supervision, Drilling, Casting And Installation Of 4 Deep bore Holes Under Works Department	Quotation	Icon	138,107,200
4.	BULI821/WRKS/2024-2025/00001	Construction Of A Two Class - Room Block At Wanseko Primary School Under Eduction Department	Quotation	Bakajjo Enterprise Ltd	130,687,301
5.	BULII82/WRKS/2024-2025/00004	Construction Of Two- 2 Stance VIP Latrine At Avogera Health Centre Iii & Butiaba Health Centre Iii Under Health Department	Quotation	Sidney Concepts Ltd	40,031,264
		Total			**695,781,204**

Appendix 15: Lack of contract implementation plans

SN	Procurement Reference Number	Subject of procurement	Provider/Contractor	Contract value	Detailed findings
1	BULII82/WRKS/2024-2025/00002	Maintenance Of A Seven Classroom Block With Offices At Kisiabi And Kisansya Primary School Under Education Department	Mukem (U) Ltd	199,992,583	No Contract Management Plans
2	BULI821/WRKS/2024-2025/00012	Construction Of Kigoya Mini Solar Piped Water System Under Works Department	M/S:W&S Consult International Ltd	186,962,856	No Contract Management Plans
3	BULI821/WRKS/2024-2025/00013	Sitting, Supervision, Drilling, Casting And Installation Of 4 Deep bore Holes Under Works Department	Icon Projects Ltd	138,107,200	No Contract Management Plans

SN	Procurement Reference Number	Subject of procurement	Provider/Contractor	Contract value	Detailed findings
4	BULI821/WRKS/2024-2025/00001	Construction Of A Two Class - Room Block At Wanseko Primary School Under Education Department	Bakajjo Enterprise Ltd	130,687,301	No Contract Management Plans
5	BULII82/WRKS/2024-2025/00004	Construction Of Two- 2 Stance VIP Latrine At Avogera Health Centre Iii & Butiaba Health Centre Iii Under Health Department	Sidney Concepts Ltd	40,031,264	No Contract Management Plans
		Total	-	**695,781,204**	-

Appendix 16: Key Activities affected by Un-utilized Warrants

No.	Program	Output	Activities affected by the under utilization	Effect on service delivery)
1.	Agro-Industrialization	010015- extension Services	Procurement of micro scale irrigation equipment.	Negatively affected intended improvement of farming yields of farmers.
2.	Governance And Security	000005- Human Resource Management	Payment of Gratuity	Negatively affected the livelihood of pensioners
3.	Human Capital Development	320159- Secondary Education Services 320165- Primary Health Care Services	Payment of salaries for secondary school teachers Payment of salaries of Health workers	Negatively affected education and Health service delivery

Appendix 17: List of Projects inspected

Sn	Project	Contractor:	Contract Amount (UGX)
1	Construction of a 5 Stance VIP Latrine	Kadikus investments Ltd	34,999,700
2	Maintenance Of A Seven Classroom Block With Offices At Kisiabi And	Mukem (U) Ltd	199,992,583

Sn	Project	Contractor:	Contract Amount (UGX)
	Kisansya Primary School Under Education Department		
3	Construction of a two multipurpose classroom block	Bakajjo ent Ltd	130,687,301
4	Sitting, Supervision, Drilling, Casting And Installation Of 4 Deep bore Holes Under Works Department	Icon projects	138,246,668
5	Maintenance Of A Classroom Block Kisansya Primary School Under Education Department	Mukem (U) Ltd	199,992,583
6	Construction of Kihungya Seed Sec School	Cbd investments limited	3,371,660,577
7	Kigwera Vocational	Mutembe co Ltd	335,000,000
	Total		**4,410,579,412**

Appendix 18: Showing pieces of land without title.

Sn	User Institution	Approx. Area	Location	Purpose	Remarks
1	Butiaba P/S	7 Acres	Butiaba	School	No title
2	Butiaba H/C Iv	20 Acres	Butiaba	Health Facility	No title
3	Bugoigo H/C Ii	7 Acres	Bugoigo	Health Facility	No title
4	Kijangi P/S	25 Acres	Kijangi	School	No title
5	Avogera P/S	12 Acres	Avogera	School	No title
6	Kisomere P/S	15 Acres	Kisomere	School	No title
7	Ngwedo P/S	10 Acres	Ajigo	School	No title
8	Paraa P/S	8 Acres	Paraa	School	No title
9	Kibambura P/S	15 Acres	Kibambura	School	No title
10	Kakoora P/S	7 Acres	Kakoora	School	No title
11	Nyamitete P/S	6 Acres	Nyamitete	School	No title
12	Bugana P/S	10 Acres	Bugana - Kichooke	School	No title
13	Waiga Ii P/S	15 Acres	Waiga	School	No title
14	Kabolwa P/S	25 Acres	Kabolwa	School	No title
15	Kisiabi P/S	7 Acres	Kisiabi	School	No title
16	Uganda Mtrs P/S	6 Acres	Nyapeya	School	No title

Sn	User Institution	Approx. Area	Location	Purpose	Remarks
17	Buliisa P/S	8 Acres	Kizongi	School	No title
18	Kisansya P/S	7 Acres	Kisansya N.E	School	No title
19	Ndandamire P/S	12 Acres	Ndandamire	School	No title
20	Wanseko P/S	3 Acres	Wanseko	School	No title
21	Kirama P/S	17 Acres	Kirama	School	No title
22	Bugoigo P/S	12 Acres	Bugoigo	School	No title
23	Nyamukuta P/S	5 Acres	Nyamukuta	School	No title
24	Walukuba P/S	4 Acres	Walukuba	School	No title
25	Nyamasoga P/S	12 Acres	Nyamasoga	School	No title
26	Mirembe P/S	10 Acres	Tangala	School	No title
27	Kalengeija P/S	10 Acres	Kalengeija	School	No title
28	Biiso P/S	7 Acres	Biiso Tc	School	No title
29	St. Mary's P/S	7 Acres	Katumba	School	No title
30	Busingiro P/S	10 Acres	Busingiro	School	No title
31	Garasoya P/S	10 Acres	Garasoya A	School	No title
32	Nyeramya P/S	7 Acres	Nyeramya	School	No title
33	Kihungya P/S	6 Acres	Kihungya	School	No title
34	Kihungya H/C Iii	7 Acres	Garasoya B	Health Facility	No title
35	Biiso H/C Iv	10 Acres	Biiso T.C	Health Facility	No title
36	Bugana H/C Ii	7 Acres	Bugana - Kichooke	Health Facility	No title
37	Avogera H/C Iii	7 Acres	Avogera	Health Facility	No title
38	Kigwera H/Ciii	10 Acres	Ndandamire	Health Facility	No title
39	Biiso Tc	10 Acres	Kihira Village	Cabbage Disposal	No title
40	Uribo-Buliisa Sc	7 Acres	Uribo Village	Market	No title
41	Waiga -Buliisa Sc	17 Acres	Waiga	Market	No title

Appendix 19: EMIS and Actual enrolment per secondary school

Category	EMIS USE Government Enrolment	EMIS UPOLET Government Enrolment	Total EMIS enrolment	Actual head count enrolment USE Government Enrolment	Actual head count enrolment UPOLET Government Enrolment	Total head count enrolment
Biiso War Mem S.S	339	86	425	339	86	425
Bugungu S.S	341	0	341	330	0	330
Butiaba Seed S.S	398	0	398	398	0	398
Ngwedo Seed S.S	399	49	448	476	57	533
Total	**1477**	**135**	**1612**	**1543**	**143**	**1686**

Appendix 20: Possible inflated student numbers on EMIS

LG	School Name	Cost Center ID	Category	USE/UPOLET/ SNE Grant per student/school	Verified Actual Enrolment through head count 2024/2025	Enrolment used (EMIS-UPLOAD) 2024/25	Variance	Quantified Variance
				(A)	**(B)**	**(C)**	**D= (B)-(C)**	**E= (A*D)**
Buliisa DLG	Bugungu S.S.S	252045	"O"-Level-(USE) -*per learner*	175,000	330	341	-11	-1,925,000
			Total		**330**	**341**	**-11**	**-1,925,000**

Appendix 21: Students not captured on EMIS but actually enrolled at Secondary school

LG	School Name	Cost Center ID	Category	USE/UPOLET /SNE Grant per student/school	Verified Actual Enrolment through head count 2024/2025	Enrolment used (EMIS-UPLOAD) 2024/25	Variance	Quantified Variance
				(A)	(B)	(C)	D= (B)-(C)	E= (A*D)
Buliisa DLG	Ngwedo Seed S.S	273008	"O"-Level-(USE) - *per learner*	175,000	476	399	77	13,475,000

LG	School Name	Cost Center ID	Category	USE/UPOLET /SNE Grant per student/school	Verified Actual Enrolment through head count 2024/2025	Enrolment used (EMIS-UPLOAD) 2024/25	Variance	Quantified Variance
				(A)	(B)	(C)	D= (B)-(C)	E= (A*D)
Buliisa DLG	Ngwedo Seed S.S	273008	"A"-Level-(UPOLET) *-per learner*	270,000	57	49	8	2,160,000
			Total		**533**	**448**	**85**	**15,635,000**

Appendix 22: Staffing levels in USE Secondary Schools

Sn	Secondary School	Positions	Approved Establishment	Filled	Vacant	%Filled
1	Biiso War Mem S.S	Head Teachers	1	1	0	100%
		Deputy Head Teachers	1	0	1	0%
		Senior Education Officers	2	0	2	0%
		Teachers	26	20	6	77%
		Non teaching staff	12	1	11	8%
2	Butiaba Seed S.S	Head Teachers	1	1	0	100%
		Deputy Head Teachers	1	1	0	100%
		Senior Education Officers	2	1	1	50%
		Teachers	26	9	17	64%
		Non teaching staff	12	1	11	8%
3	Bugungu S.S	Head Teachers	1	1	0	100%
		Deputy Head Teachers	1	1	0	100%
		Senior Education Officers	2	0	2	0%
		Teachers	26	5	21	19%
		Non teaching staff	12	1	11	8%

Sn	Secondary School	Positions	Approved Establishment	Filled	Vacant	%Filled
4	Ngwedo Seed S.S	Head Teachers	1	1	0	100%
		Deputy Head Teachers	1	1	0	100%
		Senior Education Officers	2	2	0	100%
		Teachers	36	21	15	58%
		Non teaching staff	12	3	9	25%
	Total		**178**	**71**	**107**	

Appendix 23: Physical inspection of USE School Structures

Sn	School	Inspection Photos	Audit observation
1.	Butiaba Seed Secondary School	   	• Temporary school kitchen • Incomplete teachers toilet • Temporary school main hall • There was no Library

Sn	School	Inspection Photos	Audit observation
2.	Biiso War Memorial S.S.S		Some pit latrines were dilapidated and in use
			Incomplete school kitchen in use
			• Cracked classroom floor • The school structures lacked lighting arresters
3.	Ngwedo Seed Secondary School		Some classrooms windows and doors had broken glasses
4.	Bugungu S.S.S		• Stalled works on staff house for senior woman teacher : General finishes like plastering and painting not yet completed • Some pit latrines were dilapidated and in use • Old cracked classroom block • Old cracked classroom block • The school structures lacked lighting wresters.

Sn	School	Inspection Photos	Audit observation
		  	• There was no Library

Appendix 24: Inspection of Drug Stores

SN	Photos	Inspection Remarks
1		• The drug is not well aerated as shown in the photo • The drug store is too congested

2		• The fridge and cooling boxes are placed directly on the ground • Faulty solar system. The HCIV had solar for cooling vaccines as an alternatives power source but its faulty now as at the time of inspection

Appendix 25: Showing details of planned works under Road Maintenance Grant

No.	Road Name	Length(km)	Budgeted Amount (UGX)
1	Biiso District Headquarters Access Road	0.2	11,642,500
2	Mvule-Kabacwa -Ngwedo Farm Road	3.9	73,585,000
3	Kilyango-Kharatumu-Kamandindi Road	5.6	134,330,300
4	Uduku II-Uduku I-Avogera Road	4.4	16,585,000
5	Kijangi-Kijumbya-Kakoora Road	8.9	43,255,000
6	Kisiabi-Kijangi-Uriibo Road	10.9	36,745,000
7	Main-Bugoigo Daily Market	0.4	35,735,000
8	Main-Mosque-Bugoigo HC-Main Road	1.9	83,400,000
9	Sonsio-Nyamukuta Road	3.1	74,805,800
10	Alex Mbiha-Bitamale Road	0.9	49,000,000

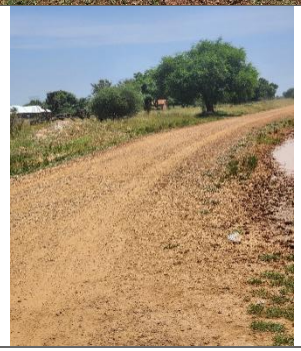
No.	Road Name	Length(km)	Budgeted Amount (UGX)
11	Kahemura-Garasoya Road	3.0	55,300,000
12	Biiso PS-Kampala Road	0.7	40,285,000
13	Biiso-Nyeramya-Waaki Road	8.3	36,350,000
14	Kagera-Blue Corner-Waaki Road	3.2	27,020,000
15	Kisomere-Akichira Road	1.8	56,957,500
16	Corner4-Nyalwera Road	3.1	75,003,900
	Total	**60.30**	**850,000,000**

Appendix 26: Table showing materials not tested before use for road works

S/n	Name of the road	Materials	Quantity/ Number	Amount paid/Contract price	Were material tests done (YES/NO)
1.	Buliisa District Headquarters Acess Road (0.2 Km	Culverts(Pieces)			
		Gravel (m^3)	135	1,350,000	No
2.	MVULE-KABACWA-NGWEDO FARM (3.9Km)	Culverts(Pieces)	12	3,240,000	No
		Gravel (m^3)	942	9,420,000	No
3	Kijangi-Kijumbya-Kakoora Road (8.9Km)	Culverts(Pieces)	42	420,000	No
		Gravel (m^3)	6	1,620,000	No
4	Kilyango-Kharatumu-Kamandindi Road (5.6Km)	Culverts(Pieces)	39	10,530,000	No
		Gravel (m^3)	2190	21,900,000	No
5	Bugoigo DailyMarket-Main Road (0.4 Km)	Culverts(Pieces)	12	3,240,000	No
		Gravel (m^3)	222	2,220,000	No
6		Culverts(Pieces)	12	3,240,000	No

S/n	Name of the road	Materials	Quantity/ Number	Amount paid/Contract price	Were material tests done (YES/NO)
	SONSIO-NYAMUKUTA (3.1Km)	Gravel (m^3)	759	7,590,000	No
7	Alex Mbiha-Bitamale Road Road (0.9Km)	Culverts(Pieces)	22	5,940,0000	No
		Gravel (m^3)	500	5,000,000	No
8	Kahemura-Garasoya Road (3.0Km)	Culverts(Pieces)	25	6,750,000	No
		Gravel (m^3)	575	5,750,000	No
9	Biiso PS-Kampala Road (0.7Km)	Culverts(Pieces)	19	5,130,000	No
		Gravel (m^3)	399	3,990,000	No
10	Kagera-Blue Corner-Waaki Road (3.2Km)	Culverts(Pieces)	18	4,860,000	No
		Gravel (m^3)	126	1,260,000	No
11	KISOMERE-NGWEDO (AKICHIRA) (1.8Km)	Culverts(Pieces)	19	5,130,000	No
		Gravel (m^3)	936	9,360,000	No
12	CORNER 4-NYALWERA ROAD (3.1Km)	Culverts(Pieces)	34	9,180,000	No
		Gravel (m^3)	783.67	7,836,700	No
13	MAIN-MOSQUE-BUGOIGO HC II-MAIN ROAD (1.9Km)	Culverts(Pieces)	36	9,720,000	No
		Gravel (m^3)	960	9,600,000	No
				207,736,700	

Appendix 27: Inspections of roads

Sn	Road Name	Length(km)	Scope (Planned Works)	Photos	Inspection Remarks
1.	Biiso-Nyeramya-Waaki Road	8.3	• Drainage construction • Gravelling • Road Shaping • Culverts (600mm) • Sign post installation	 	• Road shaping is done • Gravel and murram compaction is still on going on the road • Culverts (600mm) installed head walls construction not yet
2.	Kisiabi-Kijangi-Uriibo Road	10.9	• Drainage construction • Gravelling • Road Shaping • Culverts (600mm) – 18 pieces • Sign post installation		All road works were executed as planned There were no off shots on the road to drain rain water off the road on some parts

Sn	Road Name	Length(km)	Scope (Planned Works)	Photos	Inspection Remarks
					
3.	Kilyango-Kharatumu-Kamandindi Road	5.6	• Road shaping • Gravelling • Road Shaping • Culverts (600mm) • Sign post installation	 	• Road shaping is done • Culverts (600mm) installed • Gravel and murram compaction is done • Sign post installation has been done

Sn	Road Name	Length(km)	Scope (Planned Works)	Photos	Inspection Remarks
4.	Kijangi-Kijumbya-Kakoora Road	8.9	• Drainage construction • Gravelling • Road Shaping • Sign post installation	  	• Road shaping is done • Graveling and murram compaction is complete on the road • Sign post installation has not been done • Overgrown grass entering the road
5.	Biiso PS-Kampala Road	0.7	• Drainage construction • Gravelling • Road Shaping • Culverts (600mm) • Sign post installation	 	• Road shaping is done • Culverts (600mm) – 12 pieces have not been installed yet • Graveling and murram compaction on going • Sign post installation has been done • Culvert headwalls not yet built

Sn	Road Name	Length(km)	Scope (Planned Works)	Photos	Inspection Remarks
6.	Sonsio-Nyamukuta Road	3.1	• Drainage construction • Gravelling • Road Shaping • Sign post installation	 	• Road shaping is done • Graveling and murram compaction has been done • Sign post installation has been done
7.	Uduku 1 Avogera Road	4.4	• Drainage construction • Gravelling • Road Shaping • Culverts (600mm) • Sign post installation	 	• Road shaping is done • Culverts (600mm) have not been installed yet • Graveling and murram compaction has been done • Sign post installation has been done
	Total	**41.9**			