



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL
ON KABALE MUNICIPAL COUNCIL FOR THE AUDIT YEAR ENDED DECEMBER 2024

OFFICE OF THE AUDITOR GENERAL
UGANDA

DECEMBER 2024

PREAMBLE

This report presents my findings, conclusions and recommendations on the audit of Kabale Municipal Council for the Audit year ended December 2024.

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

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

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

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List of Acronyms

SN	Acronym	Meaning
1.	DLG	District Local Government
2.	GoU	Government of Uganda
3.	ICT	Information and Communication Technology
4.	INTOSAI	International Organization of Supreme Audit Institutions
5.	IPPS	Integrated Personnel and Payroll system
6.	ISSAIs	International Standards of Supreme Audit Institutions
7.	LG	Local Government
8.	LGFAM	Local Government Financial and Accounting Manual, 2007
9.	LGFAR	Local Government Financial and Accounting Manual, 2007
10.	LLG	Lower Local Governments
11.	LR	Local Revenue
12.	MDAs	Ministries, Departments and Agencies
13.	MoES	Ministry of Education
14.	MoFPED	Ministry of Finance, Planning and Economic Development
15.	MoLG	Ministry of Local Government
16.	MWE	Ministry of Water and Environment
17.	MoWT	Ministry of Works and Transport
18.	NAA	National Audit Act
19.	NTR	Non-Tax Revenue
20.	OAG	Office of the Auditor General
21.	PBS	Program Budgeting System
22.	PDC	Parish Development Committees
23.	PDM	Parish Development Model
24.	PDU	Procurement & Disposal Unit
25.	PFMA	Public Finance Management Act
26.	PFMR	Public Finance Management Regulations
27.	PPDA	Public Procurement & Disposal of Public Assets
28.	PS/ST	Permanent Secretary / Secretary to Treasury
29.	TSA	Treasury Single Account
30.	TSSA	Treasury Sub Single Account
31.	UCF	Uganda Consolidated Fund
32.	UGX	Uganda Shilling
33.	UPE	Universal Primary Education
34.	USMID	Uganda Support to Municipal infrastructure Development
35.	UWEP	Uganda Women Empowerment Project
36.	YLP	Youth Livelihood Program
37.	FY	Financial Year

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SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF KABALE MUNICIPAL COUNCIL FOR THE YEAR ENDED 30TH JUNE, 2024

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

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

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

Basis of Opinion

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

Key Audit Matters

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

Emphasis of Matter

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

1.1 Recognition and Valuation of Assets

Disclosed in the financial statement under Note 26 (Property, Plant and Equipment) on page 30 is an amount of UGX.50.553Bn, and also under Note 27 (Non-produced Assets) on page 31, an amount of UGX.88.187Bn. These amounts indicate significant

increment in the asset account balances of UGX.18.994Bn (160%) for Property, Plant and Equipment and UGX.60.714Bn (321%) Non-produced Assets.

This was as a result of a change in the Accounting policy to full adoption of the accrual basis of accounting as guided by the Accountant General in the financial year 2023/24 as a Government commitment to adopt IPSAS.

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

Recommendation

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

1.2 Long Outstanding YLP and UWEP Balances

Included in the statement of financial position on page 9 and Note 29(a) on page 31 is an outstanding balance of UGX.0.409Bn in respect of Youth Livelihood Program (YLP) and Uganda Women Enterprise project (UWEP). I noted that out of previous year's balance of UGX.0.214Bn, nothing was collected during the year under review, indicating low recovery, thus undermining the objectives of the programmes.

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

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

Recommendation

The Accounting Officer should liaise with Ministry of Gender Labour and Social Development (MGLSD) to devise strategies that will enable full recovery of the amounts due from the groups.

1.3 Over and underpayments of Pension and Gratuity

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

Table 1; Showing over and underpayments of pension and gratuity

Details	Over-payment (UGX)	Under-payment (UGX)
Pension	6,385,576	62,859,624
Gratuity	23,044,835	883,237
Total	29,430,411	63,742,861

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

No explanation was given by the Accounting Officer.

Recommendation

The Accounting Officer should make the necessary adjustments upon confirmation of the amounts by the MoPS.

Other Information

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

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

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

Management's Responsibility for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 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 Municipal Council.

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

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

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

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

Other reporting responsibilities

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



Edward Akol

AUDITOR GENERAL

27th December, 2024

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

I conducted compliance audits on major service delivery interventions.

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

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

The area of focus for the review was Management of the Parish Development Model.

Audit criteria

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

Audit Methodology

My audit was conducted based on the information and records provided by the Municipal Council.

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

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

Audit Findings

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

2.1 Management of the Parish Development Model (PDM)

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

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

¹ ISSAI 4000 - Compliance Audit Standard

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

Paragraph 1.7 of the Users Handbook for the Parish Revolving Fund (PRF) under PDM Pillar 3 - Financial Inclusion (Version: October 2022) requires all LGs through their respective Core Implementation Teams, to align their plans, interventions and budgets to the 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 was not availed with evidence for the identification of 12 PDM parish/ward priorities in 3 Divisions using the format prescribed in Annex 1 of the guidelines for onward submission to the Municipal Council.

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

The Accounting officer explained that they did not get the format on how to record the priorities.

Recommendation

The Accounting Officer should obtain and share the format with the Lower Councils and ensure it is used to record the priorities that are received from the Lower Local governments.

2.1.2 Funding and Absorption

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

a) Late Disbursement of Funds

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

I noted that;

- No funds were disbursed to any SACCO in quarter 3 yet UGX.600,000,000 was expected in quarter 3.
- UGX.600,000,000 was disbursed to all SACCOs in quarter 4.

Details are in **Appendix 1.**

Table 2: Showing late disbursement of funds (Amounts in UGX)

Quarter	No. of parishes	Expected No. of transactions per quarter	Expected Amount per quarter (No. of parishes x UGX.50 million)	Actual No. of transaction per Quarter	Actual Amount per quarter	Variance	
						No. of transactions	Amount
	(A)	(B)	(C)=(A) * UGX.50 Million	(D)	(E)	(F)=(D)-(B)	(G)=(C)-(E)
Q3 - FY 2023/24	12	12	600,000,000	-	-	12	600,000,000
Q4 - FY 2023/24	12	12	600,000,000	12	600,000,000	-	-
Sub-total		24	1,200,000,000	12	600,000,000	12	600,000,000
Q1 - FY 2024/25	12	-	-			-	-
Sub-total		-	-	-	-	-	-
Total		24	1,200,000,000	12	600,000,000	12	600,000,000

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

The Accounting officer explained that they would appreciate the positive results when the matter is brought to the attention of Ministry of Finance, Planning and Economic development.

Recommendation

The Accounting officer should engage the MoFPED to determine and address the causes of the delay in disbursement. This will help in achieving the PDM objective.

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 7 PDM SACCOs had disbursed UGX.1,393,327,924 (99%) out of the PRF received of UGX.1,411,286,138 leaving UGX.17,958,214 (1%) undisbursed by end of the financial year 2023/2024. **Appendix 2.**

The failure to account for Parish Revolving Fund (PRF) and the low rate of disbursement may undermine the achievement of the pillar objective of eradicating poverty.

The Accounting officer explained that money was disbursed through the available systems that is, the Wendi by Centenary bank and Post Bank; mobile wallet by Stanbic bank.

Recommendation

The Accounting Officer should always follow up and ensure timely disbursement of PRF to households for proper achievement of PDM objective.

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

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

Table 3; showing prescribed allocation criteria for special interest groups

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

I noted that out of the 10 sampled SACCOs;

- 01 did not meet the requirement for the Youth.
- 12 did not meet the requirement for the Persons with Disabilities.
- 12 did not meet the requirement for Older Persons.

A summary is in **the table below** and details are in **Appendix 3**.

Table 4; Showing actual Allocation in Number of SACCOs

Categories	NO of SACCOs meeting the required minimum	No of SACCOs Below the required minimum
Women	12	0
Youth	1	11
Persons with Disabilities and the elderly	0	12
Older Persons	0	12
Men	12	0

Source: OAG Analysis of SACCO disbursements

The Accounting Officer explained that the selection criteria was done through community vetting and this was done by community members in accordance to the given beneficiaries.

Recommendation

The Accounting Officer should follow up with the SACCO leaderships and ensure they follow the prescribed allocation criteria.

d) Agriculture Extension Services

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

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

I noted the following;

- **Staffing**

Out of the required extension staff positions in three Divisions of Kabale Municipal Council, 1 (33%) had been filled leading to a shortfall of 2 (67%) as shown in the table below;

Table 5: Showing staffing levels for extension staff at LLG level

S N	Name of LLG (Div)	Required number	Positions filled	%age filled	Shortfa ll	%ag e shortf all
1	Northern	1	1	100	0	0
2	Central	1	0	0	1	100
3	Southern	1	0	0	1	100

The Accounting officer explained that the staff structure should be revised to include extension workers as their structure does not have their positions.

Recommendation

The Accounting Officer should liaise with the Ministries of Public Service and Finance to ensure that the wage indicative planning figures of the Municipality are improved to enable the recruitment of the require number of Agriculture Extension Workers.

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

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

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

However, I noted that no extension workers in Kabale Municipal Divisions had motor cycles as shown in the table below;

Table 6: Showing adequacy of resources

SN	Name of LLG (Div)	Required number of motor cycles	Available number of motor cycles	Variance
1	Northern	1	0	1
2	Central	1	0	1
3	Southern	1	0	1

The Accounting officer explained that there were no extension workers at the division thus was unable to determine the need of resources at division level.

Recommendation

The Accounting Officer should liaise with the MoFPED to ensure that the district budget is improved to accommodate provision of motorcycles, however, in the short-term the Accounting Officer should consider rationalization of the available motorcycles amongst the Extension Workers.

- **Professional certification of extension workers**

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

However, I noted that the 1 extension staff in the Kabale Municipal Divisions had a professional certificate to provide extension services as shown in the table below;

Table 7: Showing professional certification of extension workers

SN	Name of LLG (Div)	Total number of extension staff	Number of extension staff with professional certificates	Variance
1	Northern	1	1	0
2	Central	0	0	0
3	Southern	0	0	0

The Accounting Officer explained that the staff structure should be revised to include extension workers as their structure does not have their positions.

Recommendation

The Accounting Officer should liaise with MAAIF to ensure that the Extension Workers are trained and certified to enable them support household farmers effectively.

- **Reach of extension workers**

I noted that out of 3 sampled PRF beneficiaries in 3 Divisions, only 2 beneficiaries had ever received extension services. Details are in the table below;

Table 8; Showing reach of extension workers

SN	Name of LLG (Div)	Name of beneficiary	Nature of project	Has the beneficiary received extension services	If yes, what was the topic/subject matter of the extension services	Remarks
1	Northern	Nzamuhiyi Happy	Poultry and goat rearing	Yes	Extension service topics include group dynamics, group management, record keeping, basic life skills, conflict resolution, household planning, goal setting and visioning, as well as loan management and financial literacy skills	Extension services provided
2	Southern Division	Ahimbisibwe Loyce	Irish Potato growing	Yes	Extension service topics include group dynamics, group management, record keeping, basic life skills, conflict resolution, household planning, goal setting and visioning, as well as loan management and financial literacy skills	Extension services provided

Inadequate staffing and resources (means of transport), and lack of professional certification of extension staff limits the reach of extension services which affects on-farm production.

The Accounting Officer attributed this to the lack of enough extension workers.

Recommendation

The Accounting Officer should keep constant monitoring of Extension services to ensure each PDM household obtains the extension service required to improve household on-farm productivity.

2.1.3 Existence of Registered Offices and Signboard

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

Every registered society shall have a registered address to which notices and communications may be sent and shall send to the registrar notice of every change of address within one month of the change.

Every registered society shall display its name and address on a signboard in a conspicuous position outside its place of business.

I noted the following;

- 12 SACCOs did not have registered offices on their documents.
- 12 SACCOs did not have evidence of a sign board showing their names and address. Details are in **Appendix 4**.

The Accounting Officer explained that the 12 SACCOs had no registered offices but did their works at the Division Offices since they did not have sufficient funds to hire or rent offices and for any activity, they gather at Parish Headquarters.

Recommendation

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

2.1.4 PDM SACCO Operations

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

I made the following observations;

a. Selection and Implementation of Prioritized/Flagship Projects

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

- 8 parishes did not select any flagship projects contrary to the guidelines.
- 12 parishes selected flagship projects that were consistent with the LG selected priority commodities.
- 22 Farmer enterprise/households - implemented projects that were from the priority commodity list. Details are in **Appendix 5**.

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

The Accounting officer explained that all the 12 PDM SACCOs had selected their flagships but were just listed in the files and flagships exist in each parish. In addition, they grew crops that were favorable to the region.

Recommendation

The Accounting Officer should ensure that parishes select flagship projects as per the guidelines.

b. Insurance Policy for Farming Enterprises

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

- All PRF beneficiaries who carried out farming enterprises in 12 PDM SACCOs did not obtain agricultural insurance policies from UAIS. Details are in **Appendix 6**.

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

The Accounting officer explained that the insurance policies were too expensive to be afforded by an individual, and they were need for government to provide these insurance policies.

Recommendation

The Accounting Officer should ensure that PDM SACCOs obtain agricultural insurance policies from UAIS.

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

a) Insurance Policy for Farming Enterprises

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

All PRF beneficiaries who carried out farming enterprises in Kabale Municipal Council PDM SACCOs did not obtain agricultural insurance policies from UAIS.

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

The Accounting officer explained that insurance policies were too expensive to be afforded by an individual and a need for government to provide these insurance policies.

Recommendation

The Accounting Officer should liaise with the PDM secretariat to devise ways to ensure that PDM SACCOs obtain agricultural insurance policies from UAIS.

Conclusion

The evidence obtained from the compliance audit on management of the Parish Development Model of the Kabale Municipal Council on the implementation 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 Kabale Municipal Council is not in compliance, in all material respects, with applicable laws, guidelines and instructions.



Edward Akol

AUDITOR GENERAL

27th December 2024

SECTION 3: REPORT ON PERFORMANCE EVALUATION

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

3.1 Review of the Implementation of the Approved Budget

Paragraph 2 of Schedule 5 of the PFMA Cap 171 requires Accounting Officers to prepare an Appropriation Account showing the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by Parliament. Out of the approved budget of UGX.39,378,116,832 the total warrants for the year amounted to UGX.38,128,780,412. Below is a summary breakdown of this budget and warrants;

Table 9: showing Summary analysis of entity budget

Sn	Budget category	Total Revised Budget in UGX	% Proportion of total revised budget (%)	Warrants - UGX
1	Recurrent (Wage)	16,874,793,241	43	14,983,770,022
2	Recurrent (Non-wage)	4,671,236,292	12	5,212,923,093
3	Development	17,832,087,299	45	17,932,087,297
	Total	39,378,116,832	100	38,128,780,412

I audited UGX.33,231,208,222 (88%) of the total warrants as illustrated in the table below;

Table 10: showing Proportion of total warrants audited

Sn	Details	Amount audited (UGX)	Cumulative %age
1	Wage expenditure (Salary and wages, PAYE)	10,501,953,330	28
2	Pension expenditure (Pension and Gratuity)	2,840,077,758	35
3	Focus area – Road Maintenance Grant	1,000,000,000	37.6
4	Focus area – UPE Capitation Grant –	233,219,190	38.3
5	Focus area- USMID-AF	13,021,704,490	72
6	UgIFT-Health (upgrade)	63,997,998	72.2
11	UgIFT -Education(seed schools)	2,905,065,277	80.9
12	Management of HC IV in Local Government	105,753,139	81.2
13	Capitation (Secondary)	246,820,000	81.9
14	Capitation (Tertiary)	156,316,906	82.3
15	Others (As appropriate)	2,156,300,134	88
	Total Amount audited	33,231,208,222	

Based on the procedures undertaken, below are my findings.

3.1.1 **Budgeted activities for which no funds were released**

The entity had an approved budget of UGX.39,378,116,832 out of which UGX.38,128,780,412 was warranted resulting in a shortfall of UGX.1,249,336,420 representing an 97% performance. The UGX.1,249,336,420 that was not warranted was meant for the following activities;

Table 11: showing unfunded priorities for the year

Sn	Activities	Amount (UGX)
1.	Transfer to Other Government Units	525,562,721
2.	Maintenance - Buildings and Structures	185,884,280
3.	Travel inland	128,508,461
4.	Property Management Expenses	88,632,500
5.	Allowances (Incl. Casuals, Temporary, sitting allowances)	77,589,166
6.	Fuel, Lubricants and Oils	43,169,192
7.	Litigation and related expenses	28,000,000
8.	Maintenance - Machinery & Equipment Other than Transport Equipment	21,036,406
9.	Others	150,953,694
	Total	1,249,336,420

Source: OAG Analysis

Failure to provide funds for activities that were budgeted negatively affected their implementation and achievement of the expected services.

The Accounting officer attributed this to the late collection of revenue from MATIP market because its collection started in June 2024 after clearance by the Minister of Local Government who had halted revenue collection. He added that efforts had been put in place and held several revenue enhancement meetings.

Recommendation

The Accounting Officer should ensure that the implementation of rolled over activities is completed. In addition, the Accounting Officer should engage the MoFPED and Donor partners to ensure that future funds are released as budgeted.

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

i) Utilisation of warrants

The entity had total warrants of UGX.38,128,780,412 out of which warrants worth UGX.31,600,862,899 had been utilised by the close of the financial year. The balance of UGX.6,527,917,513 was meant for the following activities which were either partially or not implemented at all. Details are in **Appendix 7**.

The Accounting officer explained that during the Financial Year under review they did not utilize the above funds because the procurement process was halted by Ministry of Education & Sports, under USMID there was slow progress of works of the contractors, under pension money remained unspent because of some retirees who did not submit all documents needed to complete their files to be considered for payment and unspent wage was on employees who had not yet been recruited.

Recommendation

The Accounting officer should ensure full utilization of all warrants for proper service delivery.

ii) Implementation of funded activities

I assessed the extent of implementation of activities for which funds were availed and utilized. A total of 2 outputs with 27 activities worth UGX.13,926,305,088 were assessed and the following was observed;

- Out of the 27 activities the municipality fully implemented 23 activities, partially implemented 2 activities while 2 activities were not implemented. A summary is in the table below and details are in **Appendix 8**.

Partially implemented activities

Table 12; Showing partially implemented activities

Sn	Activity	Amount warranted (UGX)	Amount Spent (UGX)	Audit Comments
1	Construction of USMID roads Bwankosya road(0.76km0,Bushekwire road(0.34km0 and Rushoroza road(2.49km)	9,944,343,639	9,888,658,416	Traffic lights were not fully put at the time of audit together with pathways.
2	Construction Of Storm Water Drainage At Mwanjari Business Centre, Mukombe Road Along Katuna;	2,320,671,637	2,189,442,888	This project was not fully completed at the time of audit as it needed some bits of renovation

Source: OAG analysis

Un-implemented activities-

Table 13:Showing unimplemented activities

Sn	Activity	Amount warranted (UGX)	Amount Spent (UGX)	Audit Comments
1	Construction of Kigezi college Butobere	2,905,065,277	0	Not implemented
2	Monitoring and supervision of UGIFT projects	152,898,172	0	Not implemented

Source: OAG Analysis

The Accounting Officer explained that during the Financial Year under review they did not utilize the above funds because the procurement process was halted by Ministry of Education & Sports, under USMID there was slow progress of works of the contractors.

Recommendation

The Accounting Officer should ensure the affected activities are fully implemented by requesting for revoting of the funds.

3.1.3 Other Budgetary Performance Matters

a) Implementation of Budget outputs/items

I assessed the 2 output in the budget and noted that:

- One (1) output with twenty five (24) activities worth UGX.10,804,343,639 was quantified.
- One (1) output with two (2) activities and expenditure worth UGX.2,969,063,277 was not quantified as shown in table below and details in **Appendix 9**.

Table showing Budget output that could not be quantified

No.	Budget Output Code	Budget Output	Budget (UGX)	Remark
1	260010	Road Rehabilitation	10,804,343,639	Quantified
2	320158	UgIFT	2,969,063,277	Not quantified
		Total	13,773,406,916	

Failure to quantify output affects assessment of planned deliverables and non-aligned of outputs with the chart of accounts may lead to wrong classification of expenditure.

The Accounting Officer explained that the bills of quantities were prepared by the Ministry of Education and Sports, therefore there was no need for more quantifying. In addition, the Ministry of Education and Sports halted the procurement of works.

Recommendation

The Accounting Officer should ensure adequate quantification of planned activities in the budget and work plans to ease assessment of the same.

3.2 Review of Service Delivery from selected Government Interventions

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

3.2.1 Management of UPE Capitation Grants

In 1996, Uganda introduced Universal Primary Education (UPE) with the primary goal of providing free primary education to all the children in the country. As such, government sends a capitation grants to the beneficiary schools to purchase scholastic materials handle emergency expenditures, facilitate co-curricular activities, administration and school management.

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

i) **Planning and budgeting**

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

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

Furthermore, Guideline D of the Education, Planning, Budgeting and Implementation Guidelines for Local Governments for Local Governments for FY 2023/24 provides that following rates per learner as well as the fixed amount per beneficiary school.

Table 14: showing standard allocation amounts in schools

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

Basing on the Planning EMIS enrolment of 10,516 pupils in all the 22 funded primary schools, my re-computations revealed that the expected UPE Capitation Grants were UGX.240,020,000 out of which only UGX.233,193,809 was received leading to an under receipt of UGX.6,826,191. A summary is in the table below and appendix 10;

Table 15: Showing actual allocation in schools(Amounts in UGX)

Sn	Category	Standard Amount	Total Pupil Enrolment/Sc hool Number	Total Expected Amount	Total Amount Received - IFMS	Under Receipt
		A	B	C=(A*B)		
1.	Per school	1,350,000	22	29,700,000	29,700,000	0
2.	Per learner	20,000	10,516	210,320,000	203,493,809	6,826,191
	Total	1,370,000	10,538	240,020,000	233,193,809	6,826,191

The Accounting Officer promised to engage Ministry of Education & Sports to consider Kabale Municipal Council in release of funds based on enrolment.

Recommendation

The Accounting Officer should engage MoES to release all funding based on enrolment figures reported.

b) **Review of Enrolment of pupils**

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

c) Enrolment by the Head teachers and Actual Head Count

A review of the enrolment numbers as per actual Head count and school records in the 5 schools revealed that there were variances of 132 pupils. Details are in the table below;

Table 16: showing enrolment by the Head teachers and Actual Head Count(Amounts in UGX)

Sn	Supplier Number	Primary School	Cost centre ID	Enrolment by Head teacher	Head count Actual Enrolment	Variance	Quantified Budget effect @20000 per learner
1	528666	Bugongi P/S	2A002389	306	335	29	580,000
2	528961	Kabale Primary School	2A002382	1064	1142	78	1,560,000
3	528960	Kabale Preparatory School	2A002381	625	625	0	
4	528969	St Maria Gorretti N/Prep UPE	2A002393	726	731	5	100,000
5	528965	Lower Bugongi Primary School	2A002388	152	174	20	400,000
		Total		2873	3007	132	500,000

The Accounting Officer acknowledged the finding and explained that there was need to carry out inspection and monitoring of school for consistency purposes.

Recommendation

The Accounting Officer should ensure that the internal audit verifies the consistency of the enrolment submissions by the Head Teachers. Further, the Accounting Officer should investigate further the schools who enrolment numbers are varying from actual enrolment.

d) Enrolments on EMIS and Actual Enrolment at the School

A review of the enrolment numbers on EMIS and the Actual enrolment at the time of audit as per school records revealed that 96 Pupils were not on EMIS and 8 pupils were inflated on EMIS. Details are in the table below;

Table 17: Showing enrolment on EMIS and actual enrolment at the school

S/n	Supplier No.	Primary School	EMIS Enrolment as at 05/05/2024	Enrolment by Head Teacher as at end of Jul 2024	Variance - (Numbers)	
					Pupils not on EMIS	Inflated Number on EMIS
1	528666	Bugongi P/S	302	306	-4	
2	528961	Kabale Primary School	1039	1064	-25	
3	528960	Kabale Preparatory	621	625	-4	

S/n	Supplier No.	Primary School	EMIS Enrolment as at 05/05/2024	Enrolment by Head Teacher as at end of Jul 2024	Variance - (Numbers)	
		School				
4	528969	St Maria Gorretti N/Prep UPE	663	726	-63	
5	528965	Lower Bugongi Primary School	160	152		8
		Total	2785	2873	-96	8

There is a risk that;

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

The Accounting Officer explained that they were going to intensify the monitoring and supervision of enrolment, and that the variance was due to a delay in system update because of network issues.

Recommendation

The Accounting Officer should institute a system that verifies the consistency of the enrolment submissions by the Head teachers and those captured in the EMIS system. Further, the Head teachers of schools that inflated the pupil numbers should refund excess capitation funds received.

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

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

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

Table 18: showing UPE Capitation Grants unit costs(Amounts in UGX)

Sn	Particulars	2019-2020	2020-2021	2021 - 2022	2022-2023	2023-2024
1	Fixed grant per school	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
2	Variable grant per learner	12,000	17,000	17,000	20,000	20,000

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

Table 19: Showing Inadequate allocation of UPE Capitation grants to LGs/schools due to high economic costs/rates (reduced purchasing power) (Amounts in UGX)

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

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

The Accounting Officer promised to engage Ministry of Education and sports to consider the municipal while allocating the unit provisions for capitation grant.

Recommendation

Government through MoES, MoFPED and Parliament should consider reviewing the capitation grant policy with a view of matching the rates with the current inflation rates.

iii) Usage of historical enrolment data to Budget for UPE capitation grants

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

A comparison between the Education Management Information System (EMIS) enrolment figures at the MoES and the District data; and document review and interviews with MEO's revealed that the enrolment numbers for the previous year were used for budgeting for the current year. This is evidenced that out of a sample of 6 schools, 1 school used historical enrolment. Details are in the table below;

Table 20: showing historical enrolment data to budget for UPE capitation grants

Entity	UPE School	EMIS No.	Enrolment (Numbers)		Variance (B-D) The variance should be zero
			FY 2022/23 (A)	FY 2023/24 (B)	
Kabale Municipal Council	Makanga P.S	2A002390	168	168	0
	Total		3113	2953	160

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

The Accounting officer explained that the budget was always based on previous school enrolment numbers, because it is normally passed before the current financial year.

Recommendation

The Accounting Officer should ensure regular update of the enrolment figures to avoid usage of old enrolment data during budgeting.

iv) Reporting

a) Failure to prepare Annual Financial Statements

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

I noted that all the five (5) sampled primary schools did not prepare annual financial Statements. Details are in the table below;

Table 21: Failure to prepare annual financial statements

Sn	Local Government	Primary School	Cost Center ID	Capitation received - UGX
1.	Kabale Municipal Council	Bugongi P/S	2A002389	7,689,043
2.	Kabale Municipal Council	Kabale Primary School	2A002382	25,449,314
3.	Kabale Municipal Council	Kabale Preparatory School	2A002381	8,148,344
4.	Kabale Municipal Council	St Maria Gorretti N/Prep UPE	2A002393	15,069,829
5.	Kabale Municipal Council	Lower Bugongi Primary School	2A002388	6,071,592
	Total			62,428,122

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 explained that the head teachers did not have the capacity to prepare financial statements, and promised to engage Division treasurers to train the Head teachers on preparation of financial statements.

Recommendation

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

v) Staffing levels in the primary schools

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

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

I noted that the Municipality had 372 primary school teachers out of 399 required in the approved structure.

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

The Accounting Officer explained that submission for the recruitment of primary teachers had been made and the process is on-going.


Recommendation





The Accounting Officer should engage MoPS to be allowed to recruit teachers for effective delivery of teaching in the municipality schools

vi) Physical inspection of UPE school structures

During physical inspection of the school structures on 3rd September, 2024, I observed the following; Details are in Table below;

Table 22: Showing physical inspection of UPE school structures

Sn	School	Inspection Photos	Audit Comments
1.	St Maria Gorretti N/Prep UPE		The classrooms are worn out of paint as the walls need repainting.

Sn	School	Inspection Photos	Audit Comments
2.	Kabale Preparatory School		School is still under construction, the toilets need more maintenance as there bushes growing around them.
3.	Kabale Primary school		Rusted school roof that needs replacement.
4.	Lower Bugongi Primary School		Iron sheets are rusted, some of the doors are broken and need repair.
5.	Bugongi Primary School		Cracked latrines with broken doors that need renovation. Classrooms are lacking windows and door as the students are studying in an unfinished building.

The Accounting Officer explained that the entity receives school facilities grant and maintenance grant from Ministry of Education & Sports through Ministry of Finance, Planning and Economic development every financial year. He added that during the financial year, they maintained some schools and could not repair all defects at once.

Recommendation

The Accounting Officer should engage the MoES as well as MoFPED to construct more Pit latrines buy more furniture for classrooms and replace damaged iron sheets of the affected classrooms.

3.2.2 Management of the Road Maintenance Grant

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

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

As such, Government decided on February 2023 to allocate a Road Rehabilitation Development Grant of One (1) Billion shillings to each of the 176 Local Government

entities comprising of One hundred thirty-five (135) Districts, ten (10) Cities and thirty-one (31) Municipal councils in the FY 2023/24. This conditional grant was allocated to the beneficiary LGs for road rehabilitation and maintenance.

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

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

- i) **Review of the planning and budgeting of the road maintenance grant**
- a) **Delayed submission to submit work plans and procurement plans to URF/MoWT as per the set timelines**

Paragraph 48, Table 9 of the URF Budgeting guidelines FY 2023/24 requires Agencies to submit to the URF annual work plans detailing the planned quarterly outputs by 15th February of every financial year.

I noted that Municipal submitted its work plans on 10th/07/2023 which resulted in a delay of 55 days as detailed in table below;

Table 25; Showing delayed submission of work plans and procurement plans

Description	Submission Dates		Audit Remarks (Reasons for delayed or non-submission)
	Expected Date	Actual Date	
Submission of work plans and procurement plans by 15th February, 2023.	15 th February 2023	10 th /07/2023	Delayed
Submission of detailed design and BOQs by 15th June, 2023	15 th June 2023	10 th /07/2023	Delayed

The failure or late submission of work plans hinders effective budgeting, review and monitoring processes by URF/MoWT.

The Accounting Officer explained that the Roads Committee delayed to convene the meeting for the approval of the work plan because the committee is composed of Members of Parliament who have busy schedules.

Recommendation

The Accounting Officer should ensure timely submissions of these work plans.

- ii) **Mischarge on Budget Code**

The PBS is the Government's adopted system to support its budget cycle and is designed based on the concept of Programme Based Budgeting (PBB) enabling LGs to link financial budgets with results (outputs / outcomes).

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

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

However, upon close scrutiny of the budget line charged, I noted that the Municipality used a different code during budgeting of 260010 which relates to road rehabilitation instead of 260009 which led to mischarge of UGX.1,000,000,000.

This implies that implementation was not in line with the budget and resulted in resource misallocations, possible scope overlaps and cost overruns.

The Accounting Officer explained that the Ministry of Finance issued UGX.1,000,000,000 in FY 2023/24 as Presidential infrastructure improvement funds. Loaded the IPFs on Programme Budgeting System and Online Transfer Information Management System as Programme conditional development grant that is road rehabilitation. But in Financial Year 2024/25 guidelines changed to road maintenance and this has been captured under recurrent items.

Recommendation

The Accounting Officer should always budget within the right expenditure codes.

a) Expenditure above thresholds of the grant

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

I noted that the Municipal Council spent 85% of the grant on implementation of road works instead of a maximum of 95%. While 15% amounting to UGX.150,008,105 was spent on operational expenses instead of a maximum of 5% allowed by the guidelines. Details shown in the table below;

Table 23: Showing expenditure above thresholds of Road rehabilitation grant

Main Expenditure Items	Threshold as per the guidelines	Actual Expenditure Thresholds	Expected Expenditure (UGX) (A)	Actual Expenditure (UGX) (B)	Variance C(A-B) UGX
Implementation of Road Works	Maximum 95%	85%	950,000,000	849,991,895	100,008,105
Operational expenses	Maximum 5%	15%	50,000,000	150,008,105	100,008,105
Total	100%	100%	1,000,000,000	1,000,000,000	100,008,105

Additionally, the entity spent UGX.37,086,930 on activities that were not within the description of operational funds specified as repair and maintenance of equipment as shown in **Appendix 11**;

Failure to adhere to thresholds could adversely affect the intended implementation of road works and consequently impede the purpose of the grant in delivering service. The Accounting officer explained that at the planning and budgeting, the first two guidelines, the operation expenses were 15%.

Recommendation

The Accounting Officer should ensure that the responsible Officers always adhere to the Parliament Resolution on the report of the Committee on Physical Infrastructure on the Works and Transport Rehabilitation Development Grant guidelines for FY 2023/24.


b) Inspection of Road Maintenance Activities

A review of the RMG annual work plan and the annual performance report (fourth quarter performance report) revealed that the Municipality planned to undertake periodic, routine manual and mechanized maintenance road works totalling to 21Kms at cost of UGX.830,030,000.


I conducted physical inspections on 24th October, 2024 on a sample of 4 (four) of 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.

Details are shown in the table below;

Table 24; showing inspection of road maintenance activities

Name of the Road	Scope (Planned Works)	Photographic evidence of the Roads	Inspection Remarks	Management response	Audit recommendations
Name: Bugongi Road Length: 2.7Km Cost: 132,745,000	Periodic Road maintenance		No drainages were set up on the road. Resulting in flooding on the road	The Accounting officer explained that the road was constructed properly and self-draining, however, the public have blocked the road side drains. Road gang have been recruited to clear	The Accounting officer should always set up drainages to avoid the disruption of these roads.

Name of the Road	Scope (Planned Works)	Photographic evidence of the Roads	Inspection Remarks	Management response	Audit recommendations
Name: Rukonjo Road Leghth: 2.1Km Cost: 122,149,000	Periodic Road maintenance Installation of culverts and graveling of the road		Culverts were properly installed however, no drainages were set on the side to avoid the road from collapsing	the bush. The Accounting officer explained that they had recruited the road gangs' workers in October 2024 to continuously maintain the drains for free movement of water.	The Accounting officer should always lay drainages on the road to avoid it being wasted away by water.
Name: Kasazo Road Leghth: 2 Km Cost: 77,066,000	Periodic Road maintenance		No sign post on road, the road is bushy, drainages were not made on the road	The Accounting officer explained that the road was constructed properly, however the community rejected the culvert installation. The drainage will be worked on after re-engaging the community, Road gangs have been recruited in October 2024 and we shall engage them to clear the bush.	The Accounting officer should always lay drainages on the road to avoid it being wasted away by water.

Name of the Road	Scope (Planned Works)	Photographic evidence of the Roads	Inspection Remarks	Management response	Audit recommendations
Name: Kakira Road Length: 0.8 Km Cost: 38,478,000	Periodic Road maintenance		No sign post on road, the road is bushy, drainages were not made on the road	The Accounting officer explained that had recruited the road gang in October 2024 for bush clearing and drainage opening.	The Accounting officer should always lay drainages on the road to avoid it being wasted away by water.

Recommendation

The Accounting Officer should ensure that road gangs are employed for bushes to be cleared and culverts desilted to increase the useful life of the rehabilitated roads.

iii) Reporting

a) Non-submission or delay in submission of quarterly reports to the MoWT

Paragraph 48, Table 9 of the URF Budgeting guidelines FY 2023/24 stipulates that all designated agencies shall adhere to and observe the principles of quarterly reporting and accountability to URF/MoWT on physical and financial progress.

I noted average delays of 54 Days in the submission of quarterly reports to MoWT. In addition, I noted that the Municipal Council submitted only 3 out of 4 reports during the year.

Table 25: Showing delayed submission of quarterly reports to MoWT

S/n	Description	Deadline	Date of submission	Delay in days	Audit remark
1	Quarter 1	15 th October 2023	13 th February 2024	119	Delayed submission
2	Quarter 2	15 th January 2024	13 th February 2024	28	Delayed submission
3	Quarter 3	15 th April 2024	12 th April 2024		No delay
4	Quarter 4	15 th July 2024	31 st July 2024	16	Delayed submission
Average delay in days				54	

Failure to submit progress reports on time hinders supervision, monitoring and evaluation of executed works of the Road Maintenance Grant.

The Accounting Officer explained that planning and budgeting depended on the guidelines of May 2023 with operational expenses.

Recommendation

The Accounting Officer should ensure that quarterly reports are prepared and delivered to the MoWT/URF on time for proper accountability on service delivery.

3.2.3 Management of Health Centre IVs

i) Human Resource Management

a) Implementation of the new approved structure

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

I reviewed the current structure and interviewed the health facility in-charge and noted the new structure had not been implemented.

The Accounting officer explained that submissions had been made to Kabale District Service commission and copied to different ministries for recruitment of vacant positions at Rutooma Health Centre III.

Recommendation

The Accounting Officer should engage the MoPS to prioritize the implementation of the recruitment plan and the approved structure. Further engagements should be made with MoFPED to provide the budget for recruitments.

b) Staffing

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

I noted that out of the approved old structure of 134, only 41 (30%) positions are filled leaving a gap of 93 (70%) vacant. Some of the key positions include Senior Medical Officer, cold chain specialist, biomedical technician. **Appendix 12.**

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

The Accounting Officer explained that failure to fill gaps in health department was as a result of inadequate wage bill for recruitment and a ban in recruitment during FY 2022/2023 and FY 2023/2024.

Recommendation

The Accounting Officer should engage the MoPS to prioritize implementation of the approved structure.

c) Failure to bond staff on long term study leave

Order 29 of the Public Standing Orders 2021 states that Responsible officers shall administer a bonding agreement to Government sponsored public officers proceeding on long term training.

I observed that 1 staff who was on long term study leave had not been bonded by the facility/ local government.

Table 26; Showing staff not bonded on study leave

SN	Name	Title	Study course	Study period	Amount earned per annum
1	Tumwesigye Brian	Clinical Officer	Bachelor of Medicine	5	

The health facility may not benefit from the knowledge and skills acquired by the staff.

The Accounting officer explained that they would ensure that the staff were bonded.

Recommendation

The Accounting Officer should always bond the people on study leave.

ii) Management of Equipment and Facilities

a) Utilization of medical equipment and facilities

i. Inadequate medical facilities and equipment

Guideline 4.1.2 of the Health Sub Program Grant, Budget and Implementation Guidelines FY 2023/2024 provides for the basic minimum infrastructure and equipment requirements per level of health facility for delivery of health services. Section 5.17.4 of Health Sector Service standards & Service delivery standards, 2016 requires a health facility to ensure that there is an inventory of all medical equipment updated according to the policy / guidelines.

I noted that the health facility lacked 20 of the key medical equipment that are required as a minimum to offer health services. The details are shown in the table below;

Table 27: Showing inadequate medical facilities and equipment

SN	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected
1	X-ray machine	Generate images of tissues and structures inside the body to facilitate diagnosis	01	00	01	Diagnostic services
2	CBC Machine		01	0	01	
3	Mortuary		1	01	0	
4	Incinerator		1	0	1	
5	Housing		18	1	17	

SN	Name of equipment	Brief description of usage	Required Number	Actual number	Variance	Health services affected
	units					
	Total		22	2	20	

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

This was attributed to lack of funding to facilitate the procurement of medical equipment.

The Accounting Officer promised to lobby for more funding to close the gap.

Recommendation

The Accounting Officer should liaise with the Ministry of Health for support.

ii. Lack of qualified personnel to manage equipment

Health Sector Service standards & Service delivery standards, 2016 Section 5.17.2 standards, 2016 Section 5.17.2 provides that a designated person supervise the management of medical equipment in the health facility. Section 2.6.1 of the same standard further states that a suitably qualified person should be designated to manage storage, distribution and control of equipment and supplies.

I noted that there was no designated person to manage the storage, distribution, and control of medical equipment and supplies in the health facility. Inadequate staffing overstretches the available staff beyond their capacity, creates job-related stress and negatively affects the level of health service delivery.

The Accounting officer explained that recruitment would be done when they receive the requisite wage bill.

Recommendation

The Accounting Officer should recruit and ensure that the designated person closely monitors their use and also provides periodical reports about the status of the equipment.

3.2.4 Uganda Intergovernmental Fiscal Transfers Program (UGIFT)

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

This programme was planned to be used for three main purposes: Education, the renovation, construction and equipping of classrooms, construction of latrines, laboratories and teachers' housing, Health, Upgrading, construction, equipping of Health Centre IIIs, maintenance, rehabilitation and expansion of health infrastructure and Capacity development, to help improve local government management and service delivery performance. Typical capacity building activities include short courses

relevant to position (not degree programs), and procurement of training equipment, for example, computers.

The Approved budget estimates of the FY 2023-24, the Municipal Council planned to undertake 2 projects valued at UGX.2,969,063,277 as shown in the table below;

Table 28: Table showing projects undertaken under UGIFT(Amounts in UGX)

S N	Project (list of all projects implemented)	Start Date as Per Comm ence	Expect ed End Date	Revised Contract sum (UGX) (A)	Total Payme nts to date (B)	Budgeted amount in the financial year	Financi al Progre ss %a ge (B/C)* 100	Physical progress of works %age
1	Building construction at Kigezi college Butobere	12 th August 2022	30 th June 2023	5,000,000,000	0	2,905,065,277	0%	This project has not yet commenced. Circumstances surrounding its implementation are still unclear as they need further investigations. Interaction with management stated that a contractor has not yet been appointed
2	Supply of medical equipment at Rutooma HC III	6/11/2023	6/03/2024	63,998,000	63,997,998	63,998,000	100	Delivered at the HC III
	Sub total					2,969,063,277		
3	Monitoring and supervision of UGIFT projects					152,898,172		This was not implemented as the money was swept back at the end of the financial year
	Total			5,063,998,000		6,091,024,726		

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

i) Funding and absorption of UGIFT funds

Out of the entity's approved budget of UGX.3,121,961,449, UGX.3,121,961,449 (100%) was released.

Out of UGX.3,121,961,449 released, UGX.63,997,998 (3%) was spent resulting in an under absorption of UGX.3,057,963,449.

Under absorption of released funds negatively affected implementation and service delivery since planned activities are not implemented;

- Construction of Kigezi college Butobere-UGX.2,905,065,277

- Monitoring and supervision of UGIFT projects- UGX.152,898,172

The Accounting Officer explained that the procurement process for construction of Kigezi College Butobere was halted by Ministry of Education and Sports. He added that in this financial year, 2024/25, the Town Clerk had tasked the Municipal Engineer to revise the bills of quantities that will suit in the available funds so that procurement process can commence as soon as possible.

Recommendation

The Accounting Officer should embark on the procurement process for the construction of Kigezi College Butobere so as to achieve proper service delivery in the institution.

ii) Project Implementation (current year 2023/24)

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

A review of contract documentation revealed that out of 2 UGIFT projects that received funding of UGX.2,969,063,277 were not implemented as shown in the **table below**;

Table 29: Showing implementation of UGIFT Projects(Amounts in UGX)

S N	Project	Start Date as Per Com men ce	Expe cted End Date (Incl udin g Appr oved Exte nsio ns)	Revised Contract sum (UGX) (A)	Total Payments to date (B)	Budgeted Amount	Finan cial Prog ress %ag e (B/C 0	Ph ysi cal pro gre ss of wo rks % ag e	Explanati on of the variance between physical and financial progress	Snags /Audit remarks
1	Building construction at Kigezi college Butobere	12 th August 2022	30 th June 2023	5,000,000,000	0	2,905,065,277	0	0%	This project has not yet. Circumstances surrounding its implementation are still unclear as they need further investigations. Interaction with management stated that a contractor has not yet been appointed	Nothing has been implemented even though it received funding of UGX.2,905,065,277

2	Supply of medical equipment at Rutooma HC III	6/11/2023	6/03/2024	63,998,000	63,997,998	63,998,000	100	100	Equipment was supplied to the health centre.	However, it is still working as a health centre II therefore a lot of the equipment is idle and not being used. They do not have qualified staff to operate as a health centre III and funding received is till for health centre II
	Total					2,969,063,277				

As a result, intended education and health service delivery was delayed.

The Accounting Officer explained that at the time of audit, there were no qualified staff. However, submission of soliciting qualified staff to operate Rutooma Health Centre III had been submitted to District service commission and relevant ministries for action as per attached for your verification.

Recommendation

The Accounting Officer should follow up to ensure that the health centre gets the qualified staff to use the equipment as a health centre III to avoid wastage of government resources.

iii) Non-utilization of facilities after completion (current year 2023/24)

Physical inspections of one project implemented during the financial Year revealed that it was completed but not currently utilized. Details are in the table below;

Table 30: Showing non-utilisation of facilities after completion

Project	Contract Amount	Year of completion	Photo	Inspection remarks
Supply of medical equipment at Rutooma HC III	63,998,000	2024		Equipment is not in use due to lack of qualified staff to operate as a health centre III as they are still operating as a health centre II
Total	63,998,000			

Non-utilisation of infrastructure and supplies implies that programs objectives of improving health and education services were not achieved.

The Accounting Officer explained that submission of solicitation for qualified staff to operate Rutooma Health Centre III had been submitted to District service commission and relevant ministries for action.

Recommendation

The Accounting Officer should liaise with the relevant government agencies and ministries to speed up the process of recruitment of the qualified personnel to manage the equipment.

iv) Inadequate Standard building infrastructure in HCIIIs (2022/23)

Table 17 of Guideline 4.1.2 of the Health Sub Programme Grant, Budget and Implementation Guidelines for Local Governments for FY 2023/24 provides the Basic Infrastructure Requirements per Level of Health Facility.

Physical inspection of Rutoma HCIII revealed the following as shown in the table below;

Table 31: Showing inadequate standard building infrastructure in HCIIIs

Standard Building Infrastructure for Health Centre III	Missing Infrastructure	Consequence
Staff houses ➤ 10No. housing units + Ancillary structures	There only 2 housing units and no ancillary structures	This demotivates staff.

The Accounting Officer explained that they had engaged the Ministry of Health for funds to construct a retaining wall to protect the available structures, and shall lobby funds for construction of housing units.

Recommendation

The Accounting Officer should ensure engage MoH and MoFPED for funds to construct the missing infrastructure.

v) Status of implementation of UGIFT activities (Prior year 2022/23)

A review and physical inspection of UGIFT activities partially/not implemented in the financial year 2022/23 revealed the following; Details are in the table below;

- Works were completed, but the health centre III is still operating as a health centre II, therefore denying certain services to the people around.
- Kigezi college butobere has not yet been completed as the circumstances surrounding its implementation are unclear.

Table 32: Status of implementation of UGIFT activities(Amounts in UGX)

Project	Contract Amount	Start date	End date	Photo	Inspection remarks
Upgrade of rutoma HC II to HC III	1,000,000,000	12 th August 2022	30 th June 2023		Health centre in use. But still operating as a health centre II not health centre III

Building construction at Kigezi college Butobere	5,000,000,000	12 th August 2022	30 th June 2023		Not implemented
Total	6,000,000,000				

The Accounting Officer explained that submission of soliciting qualified staff to operate Rutooma Health Centre III had been submitted to District service commission and relevant ministries for action.

Recommendation

The Accounting Officer should ensure the facilities are implemented and utilised for better service delivery.

3.2.5 Uganda Support to Municipal Infrastructure Development, Additional Financing (USMID-AF) Program

Government of Uganda spearheaded by the Ministry of Lands, Housing and Urban Development (MLHUD) received additional financing from the World Bank/IDA to implement the second phase of the Program (USMID Additional Financing-USMID-AF) for 5 years starting 2018/19 and it was extended to close on 30th June 2024 to ensure completion of program (activities).

The grant was planned for three main purposes; to leverage Institutional Strengthening, improve Municipal urban infrastructure and planning, land tenure security, and small-scale infrastructure investments targeting refugees and host communities at District LGs hosting refugees. The program is executed and coordinated by the MLHUD which is responsible for urban development.

Currently, the program finances four major areas of activity being implemented in 22 Cities and Municipal Councils and 11 Refugee-Hosting Districts in Uganda, where Kabale Municipal Council is among them.

Table 33: Showing projects undertaken during the year in the Municipal Council(Amounts in UGX)

S N	Project (list of all projects implemented)	Start Date as Per Commence	Expected End Date	Revised Contract sum (A)	Total Payments to date (B)	Financial Progress %age (B/C)*100	Physical progress of works %age
1	Construction of storm water drainage at Mwanjari Business centre, Mukombe Road Along Katuna Highway	8/6/2023	28/12/2023	2,320,671,637	2,189,442,888	94	83.9
2	Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road	27/5/2021	26/5/2022	21,722,477,256	14,010,295,151	64	84

The additional funding focused on whether the funds were allocated and utilized as intended ensuring the achievement of program objectives. To confirm whether the specific objectives align with project documentation and adhere to relevant laws, confirming procurement processes comply with PPDA regulations, ensuring project execution matches the work plan and contract terms, verifying the accurate accounting and disclosure of program funds in financial statements, affirming the adequacy of program monitoring and evaluating the sustainability of the projects. These objectives collectively ensure the project's transparency, efficiency, compliance and long-term viability.

My review of the program activities revealed the following;

i. Planning, Budgeting & Funding
a) Funding of the Program

During the program period, the Municipal Council planned to receive UGX.55,904,633,574 for USMID AF activities, however, UGX.54,075,875,519 was availed to the entity representing 97% performance. The table below shows the details for releases for funds.

Table 34: showing Summary of USMID-AF Budget and Actual release variations

Financial Year	Budget (UGX) (a)	Release/warrant (UGX) (b)	Variance UGX.(a-b)	Percentage Performance % (b/a)*100
2018/2019	2,565,600,000	2,565,600,000	0	100
2019/2020	6,345,365,073	4,516,607,018	1,828,758,055	71
2020/2021	15,206,844,014	15,206,844,014	0	100
2021/2022	8,704,747,817	8,704,747,817	0	100
2022/2023	10,060,372,180	10,060,372,180	0	100
2023/2024	13,021,704,490	13,021,704,490	0	100
Total	55,904,633,574	54,075,875,519	1,828,758,055	97

This led to a shortfall of UGX.1,828,758,055 which affected the implementation of planned key activities such as the following;

- Timely completion of set of street lights with in the municipality.

The Accounting Officer explained that he had written soliciting for additional funds.

Recommendation

The Accounting Officer should liaise with MoFPED to establish and address the causes of under releases.

b) Absorption of funds

Out of the availed amount of UGX.54,075,875,519 for USMID-AF activities, UGX.30,476,359,197 was spent by the entity during the period under review leading to an under absorption of UGX.23,599,488,038.

Table 35: showing variations between Actual release and expenditure

Financial Year	Released UGX (a)	Expenditure UGX (b)	Variance UGX (a-b)	Absorption Percentage (b/a)*100
2018/2019	2,565,600,000	2,370,980,008	194,619,992	92
2019/2020	4,516,607,018	320,205,748	4,196,401,270	7
2020/2021	15,206,844,014	4,860,460,323	10,346,383,691	32
2021/2022	8,704,747,817	4,852,127,585	3,852,620,232	56
2022/2023	10,060,372,180	6,759,747,430	3,300,624,750	67
2023/2024	13,021,704,490	11,312,838,103	1,708,838,103	87
Total	54,075,875,519	30,476,359,197	23,599,488,038	57

This affected the implementation of planned key activities undermining service delivery. Such key activities included the following;

- Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road
- Construction of storm water drainage at Mwanjari Business centre, Mukombe Road Along Katuna Highway

The Accounting Officer explained that at the close of the Financial Year they had unspent funds because of slow progress of works of the contractors. They requested for funds and a supplementary budget was given. However, the works for the USMID projects were at 95% as per attached for verification as explained above.

Recommendation

The Accounting Officer should always ensure that all funds availed are absorbed and spent for the planned purpose.

ii. Procurement

a) Contracts Extensions

According to guidance on operations during the six months' extension of USMID-AF program issued by the PS MLHUD on 31st/01/2024, it was guided that the acceptable reasonable time for extensions and new contracts is 4 months ending on 30th April 2024.

A review of contract documentation revealed the following;

- 4 Contract extensions were awarded with an expected end date beyond 30th April 2024.

Table 36: showing contract extensions

Contract	Status
Provision for consultancy services for supervision of rehabilitation of roads in kabale Municipal Council (Bwankosya Road, Bushekwire road and rushoroza road	Extended
Construction of storm water drainage at Mwanjari Business centre, MUKOMBE ROAD ALONG KATUNA HIGHWAY	Extended
Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road	Extended
Provision for consultancy services for supervision of rehabilitation of roads in kabale Municipal Council (Bwankosya Road, Bushekwire road and rushoroza road	Extended

- It was noted that there was no approval of solicitor General in the amendment of the contract.

The Accounting Officer explained that the reason for extension was delayed relocation of services along the roads that were being constructed and the project affected persons.

Recommendation

The Accounting Officer Should always get approval from the solicitor general for contract amendment.

3.2.6 USMID-AF project implementation


According to the guidance reference number ADM/38/172/01 issued on the operations during the six months extension of USMID-AF program issued by the PS MLHUD on 31st/01/2024, guidance 1(a) requires that new and extended contracts be completed by 30th April 2024.

I noted that the Municipal Council implemented 2 sub-projects during the FY 2023-2024 with a total contract sum of UGX.23,743,569,495 and spent UGX.11,312,838,103 during the financial year 2023/2024 detailed below;

Table 37; Showing USMID-AF project implementation(Amounts in UGX)

S N	Project	Start Date as Per Commence	Expected End Date	Revised Contract sum (A)	Total Payments to date (B)	Financial Progress %age (B/C) *100	Physical progress of works %age	Explanation of the variance between physical and financial progress	Snags
1	Construction of storm water drainage at mwanjari business centre, mukombe road along katuna highway	8/6/2023	28/12/2023	2,320,671,637	2,189,442,888	94	83.9	Heavy rains affected the progress of work leading to snags. In addition, the contractor abandoned the project.	Heavy rains affected the progress of work leading to snags. In addition, the contractor abandoned the project.
2	Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road	27/5/2021	26/5/2022	21,722,477,256	14,010,295,151	64	84	The teams are working ahead of time to ensure that the project is completed before the end of USMID.	The teams are working ahead of time to ensure that the project is completed before the end of USMID.

I sampled 2 out of the 2 total implemented sub-projects implemented with an expenditure of UGX.11,312,838,103 in the financial year 2023-2024 and observed the following anomalies as summarised below and detailed in the table below;

S N	Project	Start Date as Per Commence	Expected End Date	Scope of works-	Revised Contract sum (UGX)	Total Payments to date	Progress of works %age	Pictorial evidence	Audit Comment
1	construction of storm water drainage at mwajiri business centre, mukumbwe road along katuna highway	8/6/2023	28/12/2023	Water drainage system within the business centre	2,320,671,637	2,189,442,888	83.9		Cracks on the drainages were seen even before the completion of the project, the drainage is raised above the ground so it cannot drain out water therefore cannot meet its purpose. Furthermore, the contractor abandoned the work and yet it is past the contract completion date.

- 2 sub-projects implemented in the financial year 2023-2024 remained incomplete as at the year-end.
- 1 sub-project was implemented with defects;
- Shoddy works were done not up to the standard, cracks on the drainages were seen even before the completion of the project, the drainage is raised above the ground so it cannot drain out water. Generally, the works were bad and the contractor abandoned the work. I consider this as wasteful expenditure.
- The drainages are open and some part is not sealed.

Incomplete sub-projects can lead to wastage of already invested resources as the projects is not achieving its full objective to the community.

Poor quality or inadequate infrastructure can lead to higher long-term costs and operational disruptions as a result of more frequent repairs and maintenance leading to loss of funds

The accounting officer explained that the drainages were done. I noted that this project had defects like, cracks on the drainages, the latter of which were raised above ground level not allowing proper flow of water.

Recommendation

The Accounting Officer should ensure that the necessary contractors rectify the snags before completion of payment.

3.3 Other Entity Specific Service Delivery issues

3.3.1 Management of PHC

During the FY2023/24, Kabale Municipal Council received UGX.132,716,435 PHC Non-Wage Conditional Grant in form of six (6) sub grants which include; PHC-Hospital NWR (PNFP), PHC Hospital NWR (Government), PHC- DHO/CHO/MHO Non-Wage Recurrent (NWR), PHC-Health Centres NWR (PNFP), PHC-Health Centres NWR (Government) and RBF NWR sub grant.

I designed audit procedures to evaluate the utilisation of the PHC grant at the Municipal Council and to assess whether Kamukira health centre IV was adequately equipped and managed to provide Primary Health Care.

The following were my observations;

i. Late release of PHC grant

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

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

I noted average delays in PHC releases of 17 days with the worst delay noted in Q3 of 21 days and as a result, the health centre failed to procure medical consumables, and pay salary of casual workers as shown in the table below;

Table 38: Late release of PHC grant(Amounts in UGX)

Quarter	Amount received	Date of receipt of release from MOFPED(A) (cash limit report)	Date of warranting (with in 5days of receipt of releases from MOFPED(A) (warrant report)	Date funds were received at the HF account (C) (Bank statement)	Delays to warrant (A-B)	Delays to receive funds (A-C)

Quarter 1	26,438,285	06/07/2023	27/07/2023	04/08/2023	15	20
Quarter 2	26,438,285	28/09/2023	05/10/2023	17/10/2023	5	12
Quarter 3	26,438,285	10/01/2024	23/01/2024	01/02/2024	13	21
Quarter 4	26,438,285	09/04/2024	24/04/2024	03/05/2024	9	16
Total						69

I further noted that the Municipal Health Officer did not communicate the fund releases to the LLHF within five days of fund release as required by the guidelines. This subsequently affected planning for service delivery at the LLHF.

Delay to procure medical consumables affected the provision of health services to the community.

The Accounting Officer explained that they received circulars notifying them of releases but cash limits were always loaded into the IFMS system on a different date. Warranting, approval of warrants and the process of payment follows some hierarchy and they have no control over some officers.

Recommendation

The Accounting Officer should ensure that in-charges of LLHF are notified of the releases of funds timely to enable preparation of requests for their requirements timely.

SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS

In accordance with the requirements of the National Audit Act Cap 170, I carried out two (2) other audits as follows;

- A Special audit on the Government Pension and Gratuity payroll in the Municipal Council.
- Value for money Audit on USMID projects in the Municipality

I issued separate reports containing the details of the methodology utilized and the audit results for each of the audits. The section below provides the summaries of the key findings from the audits;

4.1 Management of Government Pension and Gratuity Payroll

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

- a) The Municipal Council had 259 Pensioners on the June 2024 payroll, of which 255 (98.4%) were fully verified; 2 (0.8%) who were paid UGX.0.030Bn over the period of 5 years were not verified and 2(0.8%) did not show up for the validation exercise. In addition, 6 individuals had not accessed the pension payroll by the end of June, 2024 and these were captured as new records. These 6 new records were verified and included in my determination of the Municipal Council pension and gratuity estimates.
- b) The Municipal Council had an initial approved pension, gratuity and arrears budget of UGX.5.228Bn for the period under review, and obtained supplementary funds of UGX.5.949Bn leading to a revised budget of UGX.11.177Bn out of which UGX.11.177Bn (100%) was released.
- c) The Municipal Council requested for supplementary funding of UGX.3.119Bn during the period of which UGX.5.949Bn (190%) was released leading to excess of UGX 2.829Bn. Of the released funds only UGX.4.453Bn (75%) was spent and the balance of UGX.1.496Bn (25%) remained unspent.
- d) The expected Municipal Council pension and gratuity estimates for 2024/2025 is UGX.3.530Bn for 305 confirmed pensioners excluding pension and gratuity arrears of UGX.415Bn. Comparison of the estimated pension and gratuity budget of UGX.3.945Bn and the approved budget of UGX.2.253Bn revealed a variance of UGX.1.692Bn leading to an under budgeting.
- e) A re-computation of pensioners benefits revealed over and under payments of pension and gratuity as indicated in the table below;

Details	Over-payment (UGX)	Under-payment (UGX)
Pension	6,385,576	62,859,624
Gratuity	23,044,835	883,237

- f) Ten (10) Pensioners/beneficiaries had not yet accessed the pension payroll by 30th June 2024, with delays ranging from 1 to 155 months. In addition,

seventy (70) pensioners delayed to receive pension payment, with delays ranging from 1 to 20 months.

- g) Thirty-two (32) pensioners/beneficiaries had inconsistencies in their dates of birth and dates of first appointment between their data captured on the IPPS and the NIRA data which undermines the integrity of the entity's pension records and the accuracy of the District pension and gratuity payroll.

Key Recommendations

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

- a) Liaise with the Ministry of Public Service to ensure immediate clean up and update of the pension payroll.
- b) Engage the Ministries of Public Service and that of Finance Planning and Economic Development, to review the approved wage estimates of the Municipal Council for the FY 2024/25, in line with the results of the validation exercise.
- c) Ensure proper computation of pensioners' entitlements before payments are made. In addition, the Accounting Officer should follow-up the amounts over paid with a view of recovery. For the under payments the liability should be recognized and budget for payment in the subsequent period.
- d) Sensitise staff who are due to retire, at least six (6) months before retirement to ensure smooth transition from the active payroll to the pension payroll.
- e) Engage the affected pensioners and ensure that their records are duly updated and brought to the attention of the Ministry of Public Service within a specified timeline for appropriate action.

4.2 Value for Money Audit on selected urban infrastructure projects implemented in financial years 2020/2021, 2021/2022 and 2023/2024 in Kabale MC

I conducted a Value for Money (VFM) audit of the delivery of urban infrastructure undertaken by Kabale MC under the Uganda Support to Municipal Infrastructure Development additional funding Program (USMID-AF).

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

Table 39: Selected projects for audit in Kabale MC

S/n	Audit Project Name	Project Amount (UGX)	Funding Arrangements	Execution Method
1	Rehabilitation of roads in Kabale Municipality roads i.e., Bwankosya (0.76), Bushekwire (0.34km) and Rushoroza road (2.49)	21,722,477,257	USMID	Contracted
2	Supply and Installation of 200No. Solar Powered Street Lights along Paved roads in Kabale MC	1,999,874,000	USMID	Contracted

3	Construction of Storm water drainage at Mwanjari Business Center, Mukombe Road along Katuna Highway	2,021,092,238	USMID	Contracted
4	Routine Mechanized Maintenance of Bugongi Road	132,745,000	Road Maintenance Grant	Force Account
5	Construction of a water borne toilet at Junction Primary school in Butobere	61,852,373	DDEG	Contracted
Total		25,938,040,867		

KEY FINDINGS

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

Table 40: General findings

Project	Key findings
USMID	<p>Findings related to efficiency</p> <ul style="list-style-type: none"> i. The construction of storm water drainage at Mwanjari Business Center and Mukombe Road along Katuna Highway was not completed within the planned period. Even after revising the completion date, the project was delayed by 129 days as at the time of the audit ii. Overpayments of UGX.54,167,055 were made for the rehabilitation of Bwankosya, Bushekwire, and Rushoroza roads, and UGX.109,857,000 for the supply and installation of solar-powered streetlights. iii. Delays were noted in the payment of some Interim Payment Certificates (IPCs) for the rehabilitation of Bwankosya, Bushekwire, and Rushoroza roads. iv. A detailed completion certificate and DLP monitoring progress reports were not availed for the supply and installation of solar powered street. v. The supply and installation of solar-powered street lights was completed, but the Defects Liability Certificate was not provided. <p>Findings related to effectiveness</p> <ul style="list-style-type: none"> i. Material test results, including those for the concrete bases, were not available in the records for the supply and installation of solar-powered streetlights. ii. Of the 8 points tested for concrete compressive strength on U-drains in the storm water drainage construction project, 6 failed to meet the required specifications. iii. There was evidence that environmental safeguards were observed only in the rehabilitation of Bwankosya, Bushekwire, and Rushoroza roads; however, this was the only project where no evidence of the fulfillment of social protection measures was provided. iv. There was no evidence to confirm that Occupational Safety and Health (OSH) measures were fulfilled during the construction of storm water drainage at Mwanjari Business Center, Mukombe Road along Katuna Highway.
Non-USMID	<p>Findings related to efficiency</p> <ul style="list-style-type: none"> i. An overpayment of UGX.1,139,557 was obtained on the construction of a water borne toilet at Junction Primary school in Butobere. ii. As-built drawings and DLP monitoring progress reports were not availed for construction of a water borne toilet at Junction Primary school in Butobere.

Overall Audit Conclusion

Kabale MC generally had inefficiencies as observed in the untimely execution of works, challenges in certification and payment for the executed works and gaps in supervision and monitoring during contract closure.

Recommendations

A. General Recommendations

The Accounting Officer of Kabale MC should ensure that;

1. As-built drawings are availed as contractually required.
2. During DLP, projects are monitored and all observed defects are rectified.

B. Specific Recommendations

a) USMID projects

The Accounting Officer of Kabale MC should ensure that;

1. Works are completed within the contractual timelines failure of which, liquidated damages are charged in line with the contract.
2. Overpayments worth UGX.164,024,055 are recovered.
3. Upon completion of projects, inspection is carried out and the completion certificates accompanied with the snag lists are issued.
4. At the end of DLP, when all defects have been rectified, a Defects Liability Certificate is issued to mark the end of DLP.
5. Quality control tests are done on all materials to be incorporated in the works and records kept. Where tests fail, there should be evidence of corrective measures.
6. Works are always constructed in accordance with drawings and specifications. The identified non-compliant elements/structures should be examined further, monitored for performance and remedial actions undertaken where required.
7. All defects/omissions observed are corrected or implemented. Furthermore, additional inspection of the contractor's works should be undertaken and any defects identified remedied immediately.
8. All the essential environmental safeguards are implemented and reported on during the execution of the works.
9. The contractor executes social protection measures during execution of works.
10. The contractor adheres to OSH safeguards and reports on the activities during execution of works.

b) Non-USMID projects

The Accounting Officer of Kabale MC should ensure that;

Overpayments worth UGX.1,139,557 are recovered



Edward Akol

AUDITOR GENERAL

27th December, 2024

SECTION 5: APPENDICES

Appendix 1: Late disbursement of funds

SN.	SUPPLIER NO	Vote Name	Supplier Name	APR-2024 (FY 2023/24)	JUL-2024 (FY 2024/25)	Grand Total
1	1049347	KABALE Municipal Council	LOWER BUGONGI-NOTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
2	1049375	KABALE Municipal Council	RUTOOMA-NOTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
3	1049376	KABALE Municipal Council	KIJUGUTA-NOTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
4	1049482	KABALE Municipal Council	KARUBANDA-SOUTHERN DIV PDM SAACCO	50,000,000	50,000,000	100,000,000
5	1049483	KABALE Municipal Council	MWANJARI-SOUTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
6	1049484	KABALE Municipal Council	RUSHAKI-SOUTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
7	1049501	KABALE Municipal Council	KIRIGIME-SOUTHERN DIV PDM SACCO	50,000,000	50,000,000	100,000,000
8	1049502	KABALE Municipal Council	NYABIKONI-CENTRAL DIV PDM SACCO	50,000,000	50,000,000	100,000,000
9	1049503	KABALE Municipal Council	KIGONGI-CENTRAL DIV PDM SACCO	50,000,000	50,000,000	100,000,000
10	1049966	KABALE Municipal Council	BUTOBERE-CENTRAL DIV PDM SACCO	50,000,000	50,000,000	100,000,000
11	1050023	KABALE Municipal Council	UPPERBUGONGI-NOTHERN PDM SACCO	50,000,000	50,000,000	100,000,000
12	1050106	KABALE Municipal Council	CENTRAL-CENTRAL DIV PDM SACCO (KABALE)	50,000,000	50,000,000	100,000,000
		Total				1,200,000,000

Appendix 2: Disbursement of Parish Revolving Fund (PRF) to the Households

SN	Vote Name	Parish Name	PDM SACCO Name	Total PRF received (2021/2022, 2022/2023 & 2023/24)	Total Disbursements (Loans)	%age disbursed	Remarks
				(A)	(B)	(C) = (B/A)	
1	Kabale Municipal Council	Central Division	Butobere Central Division PDM SACCO	218,195,480	215,754,204	99%	
2	Kabale Municipal Council	Southern Division	Rushaki Southern Division PDM SACCO.	215,451,917	206,877,962	96%	
3	Kabale Municipal Council	Central Division	Nyabikoni Central Division PDM SACCO	234,225,156	231,705,939	99%	
4	Kabale Municipal Council	Central Division	Kigongi Central Division PDM SACCO	102,072,748	100,576,437	99%	
5	Kabale Municipal Council	Southern Division	Mwanjari Southern Division PDM SACCO.	212,868,517	211,000,000	99%	
6	Kabale Municipal Council	Southern Division	Kirigime Southern Division PDM SACCO	0			No bank statements provided.
7	Kabale Municipal Council	Southern Division	Karubanda Southern Division PDM SACCO	214,236,160	213,706,439	100%	
8	Kabale Municipal Council	Northern Division	Lower Bugongi Northern Division PDM SACCO.	214,236,160	213,706,943	100%	
9	Kabale Municipal Council	Northern Division	Kuguguta Northern Division PDM SACCO.	0			No bank statements provided.
10	Kabale Municipal Council	Northern Division	Rutooma Northern Division PDM SACCO.	0			No bank statements provided.
11	Kabale Municipal Council	Central Division	Central Central Division PDM SACCO.				No bank statements provided.
12	Kabale Municipal Council	Northern Division	Upper Bugandi Northern Division PDM SACCO.	0			No bank statements provided.
				0			

Appendix 3: Compliance with Allocation Criteria for Special Interest Groups

SN	Parish/ Ward	PDM SACCO Name	Category of PRF beneficiaries	Total No. of PRF beneficiaries	Amount disbursed	Required allocation (%age)	Actual allocation (%age)	Variance (%age)	Remarks (Below, Above, As per requirement)
1.	Central Division	Butobere Central Division PDM SACCO	Women	77	77,000,000	30%	78%	48%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	22	22,000,000	20%	22%	2%	Above
			Total	99	99,000,000	100%	100%		
2.	Southern Division	Rushaki Southern Division PDM SACCO.	Women	137	137,000,000	30%	77%	47%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	43	43,000,000	20%	24%	4%	Above
			Total	180	180,000,000	100%	100%		
3	Central Division	Nyabikoni Central Division PDM SACCO	Women	78	78,000,000	30%	78%	48%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	22	22,000,000	20%	22%	2%	Above
			Total	100	100,000,000	100%			
4	Central Division	Kigongi Central Division PDM SACCO	Women	74	74,000,000	30%	74%	44%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	26	26,000,000	20%	26%	6%	Above

SN	Parish/ Ward	PDM SACCO Name	Category of PRF beneficiaries	Total No. of PRF beneficiaries	Amount disbursed	Required allocation (%age)	Actual allocation (%age)	Variance (%age)	Remarks (Below, Above, As per requirement)
			Total	100	100,000,000	100%			
5	Southern Division	Mwanjari Southern Division PDM SACCO.	Women	76	76,000,000	30%	79%	49%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	21	21,000,000	20%	21%	1%	Above
			Total	97	97,000,000	100%	100%		
6	Southern Division	Kirigime Southern Division PDM SACCO	Women	55	55,000,000	30%	57%	27%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	42	42,000,000	20%	43%	23%	Above
			Total	97	97,000,000	100%	100%		
7	Southern Division	Karubanda Southern Division PDM SACCO	Women	48%	51,360,000	30%	32,100,000	19,000,000	Above
			Youth	10%	11,000,000	30%	32,100,000	21,000,000	Below
			Persons with Disabilities and the elderly	4%	4,280,000	10%	10,700,000	10,300,000	Below
			Older Persons	7%	7,490,000	10%	10,700,000	9,900,000	below
			Men/General Community	31%	33,170,000	20%	21,400,000	11,600,000	Above
			Total		107,000,000	100%			
8	Northern Division	Lower Bugongi Northern Division PDM SACCO.	Women	66	66,000,000	30%	67%		Above
			Youth	0	0	30%	0%	0%	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0%	Below
			Older Persons	0	0	10%	0%	0%	Below

SN	Parish/ Ward	PDM SACCO Name	Category of PRF beneficiaries	Total No. of PRF beneficiaries	Amount disbursed	Required allocation (%age)	Actual allocation (%age)	Variance (%age)	Remarks (Below, Above, As per requirement)
			Men/General Community	33	33,000,000	20%	34%	14%	Above
			Total	99	99,000,000	100%	100%		
9	Northern Division	Karubanda Northern Division PDM SACCO.	Women	65	65,000,000	30%	65%	35%	Above
			Youth	0	0	30%	0%	0%	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0%	Below
			Older Persons	0	0	10%	0%	0%	Below
			Men/General Community	35	35,000,000	20%	35%	15%	Above
			Total	100		100%			
10	Northern Division	Rutooma Northern Division PDM SACCO.	Women	33	33,000,000	30%	74%	44%	Above
			Youth	0	0	30%	0%	0	Below
			Persons with Disabilities and the elderly	0	0	10%	0%	0	Below
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	11	11,000,000	20%	25%	5%	Above
			Total	44	44,000,000	100%			
11	Central Division	Central Division SACCO.	Women	40%	40,000,000	30%	30,000,000	10,000,000	Above
			Youth	35%	35,000,000	30%	30,000,000	5,000,000	Above
			Persons with Disabilities and the elderly	02%	2,000,000	10%	10,000,000	(8,000,000)	Below
			Older Persons	0	0%	10%	10,000,000	(10,000,000)0	Below
			Men/General Community	23%	23,000,000	20%	20,000,000	3,000,000	above
			Total	100%	100,000,000	100%	100,000,000		
12	Northern Division	Upper Bugongi Northern Division PDM SACCO.	Women	59	59,000,000	30%	73%		Above
			Youth	0	0	30%	0%	0	Below
			Persons with	0	0	10%	0%	0	Below

SN	Parish/ Ward	PDM SACCO Name	Category of PRF beneficiaries	Total No. of PRF beneficiaries	Amount disbursed	Required allocation (%age)	Actual allocation (%age)	Variance (%age)	Remarks (Below, Above, As per requirement)
			Disabilities and the elderly						
			Older Persons	0	0	10%	0%	0	Below
			Men/General Community	22	22,000,000	20%	27%	7%	Above
			Total	81	81,000,000	100%	100%		

Appendix 4: Licensing of SACCOs under Microfinance Institutions money lenders and existence of registered offices

Vote Name	Parish Name	Name of SACCO	Is the SACCO registered under Microfinance Institutions money lenders act 2016? (Yes/No)	Does the SACCO have registered offices with a sign board? (Yes/No)	Remarks
Kabale Municipal Council	Central Division	Butobere Central Division PDM SACCO	No	No	
Kabale Municipal Council	Southern Division	Rushaki Southern Division PDM SACCO.	No	No	
Kabale Municipal Council	Central Division	Nyabikoni Central Division PDM SACCO	No	No	
Kabale Municipal Council	Central Division	Kigongi Central Division PDM SACCO	No	No	
Kabale Municipal Council	Southern Division	Mwanjari Southern Division PDM SACCO.	No	No	
Kabale Municipal Council	Southern Division	Kirigime Southern Division PDM SACCO	No	No	
Kabale Municipal Council	Southern Division	Karubanda Southern Division PDM SACCO	No	No	
Kabale Municipal Council	Northern Division	Lower Bugongi Northern Division PDM SACCO.	No	No	
Kabale Municipal Council	Northern Division	Kujuguta Northern Division PDM SACCO.	No	No	
Kabale Municipal Council	Northern Division	Rutooma Northern Division PDM SACCO.	No	No	
Kabale Municipal Council	Central Division	Central Central Division PDM SACCO.	No	No	
Kabale Municipal Council	Northern Division	Upper Bugandi Northern Division PDM SACCO.	No	No	

Appendix 5: Selection and Implementation of Prioritized/Flagship Projects

SN	Vote Name	Parish Name	Name of SACCO	Flagship projects as per LG selection	List of flagship projects per SACCO	Are the flagship projects consistent with the priority commodities selected by the LG?	Number of PDM beneficiaries	How many of the beneficiaries are from the priority commodity list
1	Kabale Municipal Council	Central Division	Butobere Central Division PDM SACCO	Goat ,Poultry, Piggery, Rabbit, produce dealership, vegetable, Mushroom, Irish and Animal feeds.		90	100	98
2	Kabale Municipal Council	Southern Division	Rushaki Southern Division PDM SACCO.	Not identified	Potatoes,sorghum,apiary,aqua culture and beef cattle.			
3	Kabale Municipal Council	Central Division	Nyabikoni Central Division PDM SACCO	Not identified				
4	Kabale Municipal Council	Central Division	Kigongi Central Division PDM SACCO	Poultry,Piggery,Rabbit rearing		76	100	100
5	Kabale Municipal Council	Southern Division	Mwanjari Southern Division PDM SACCO.	Not identified				
6	Kabale Municipal Council	Southern Division	Kirigime Southern Division PDM SACCO	None identified				
7	Kabale Municipal Council	Southern Division	Karubanda Southern Division PDM SACCO	Not identified				
8	Kabale Municipal Council	Northern Division	Lower Bugongi Northern Division PDM SACCO.	None identified				
9	Kabale Municipal Council	Northern Division	Kuguguta Northern Division PDM SACCO.	None identified on file.				
10	Kabale Municipal Council	Northern Division	Rutooma Northern Division PDM SACCO.	None identified on file				
11	Kabale Municipal Council	Central Division	Central Central Division PDM SACCO.	Poultry,piggery,Rabbit,prd ealership,Animal feeds,goats rearing,vegetable growing,mushroom growing,Irish potato			15	15

SN	Vote Name	Parish Name	Name of SACCO	Flagship projects as per LG selection	List of flagship projects per SACCO	Are the flagship projects consistent with the priority commodities selected by the LG?	Number of PDM beneficiaries	How many of the beneficiaries are from the priority commodity list
				growing,Milling and water melon growing.				
12	Kabale Municipal Council	Northern Division	Upper Bugongi Northern Division PDM SACCO.	None identified				
13	Kabale Municipal Council	Central Division	Butobere Central Division PDM SACCO	Goat ,Poultry, Piggery, Rabbit, produce dealership, vegetable, Mushroom, Irish and Animal feeds.		90	100	98
14	Kabale Municipal Council	Southern Division	Rushaki Southern Division PDM SACCO.	Not identified	Potatoes,sorghum,apiary,aqua culture and beef cattle.			
15	Kabale Municipal Council	Central Division	Nyabikoni Central Division PDM SACCO	Not identified				
16	Kabale Municipal Council	Central Division	Kigongi Central Division PDM SACCO	Poultry,Piggery,Rabbit rearing		76	100	100
17	Kabale Municipal Council	Southern Division	Mwanjari Southern Division PDM SACCO.	Not identified				
18	Kabale Municipal Council	Southern Division	Kirigime Southern Division PDM SACCO	None identified				
19	Kabale Municipal Council	Southern Division	Karubanda Southern Division PDM SACCO	Not identified				
20	Kabale Municipal Council	Northern Division	Lower Bugongi Northern Division PDM SACCO.	None identified				
21	Kabale Municipal Council	Northern Division	Kuguguta Northern Division PDM SACCO.	None identified on file.				
22	Kabale Municipal Council	Northern Division	Rutooma Northern Division PDM SACCO.	None identified on file				

Appendix 6: Failure to Obtain an Insurance Policy

SN.	Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount	If the loan is for a farming operation, did the borrower obtain an agriculture insurance policy under the Uganda Agriculture Insurance Scheme (UAIS)?	Remark
1	Kabale Municipal Council	Central Division	Butobere Central Division PDM SACCO				
i				Asio Immaculate	1,000,000	No	
ii				Tayebwa lillian	1,000,000	No	
iii				TebayetuRuth	1,000,000	No	
iv				Nassozi Anitah	1,000,000	No	
v				Tushabomwe Goretti	1,000,000	No	
vi				Ndyayegirayo Judith	1,000,000	No	
vii				Twesigye Jessica	1,000,000	No	
viii				Nteziyaremye Joseph	1,000,000	No	
ix				Muhoozi Kahorere	1,000,000	No	
i				Mutesi Morine.	1,000,000	No	
2	Kabale Municipal Council	Central Division	Kigongi Central Division PDM SACCO				
i				Kiconco Brenda	1,000,000	No	
ii				Turyamwijuka Allen	1,000,000	No	
iii				Habyarimaana Emmanuel Kiiza	1,000,000	No	
iv				Tushabeomwe Glorius	1,000,000	No	
v				Nansansira Asinus	1,000,000	No	
vi				Sunday Osbert	1,000,000	No	
vii				Niwagaba Peace	1,000,000	No	
viii				Turyagumanawe Eunice	1,000,000	No	
ix				Tumwebaze Collins	1,000,000	No	
x				Auma Nancy	1,000,000	No	
3	Kabale Municipal Council	Northern Division	Lower Bugongi Northern Division PDM SACCO.				
i				Nigena clementina	1,000,000	No	
ii				Kabajwisa Teopista	1,000,000	No	
iii				Asiimwe Brenda	1,000,000	No	
iv				Akampurira Moses	1,000,000	No	
v				Kiconco Beatrice	1,000,000	No	
vi				Nshemereire Emily	1,000,000	No	
vii				Ndinimana Molly	1,000,000	No	

SN.	Vote Name	Parish Name	Name of SACCO	Name of PRF beneficiary	Loan Amount	If the loan is for a farming operation, did the borrower obtain an agriculture insurance policy under the Uganda Agriculture Insurance Scheme (UAIS)?	Remark
viii				Kyasiimire Naume	1,000,000	No	
ix				Tukundane Apophia	1,000,000	No	
x				Nyirahabimaana	1,000,000	No	
i				Munyantware Jack	1,000,000	No	
ii				Turyamuhuura Mary	1,000,000	No	
iii				Mbabazi charity	1,000,000	No	
iv				Niyonzima George William	1,000,000	No	
v				Tumutegereize Josline	1,000,000	No	
4	Kabale Municipal Council	Central Division	Central Central Division PDM SACCO.				
i			Kyinaheirwe Darlson.		1,000,000	No	
ii			Atuheirwe Rashid		1,000,000	No	
iii			Atuheirwe Jackline		1,000,000	No	
iv			Tukamuhabwa Rossette		1,000,000	No	
v			Ndyomugabi Lilian		1,000,000	No	
vi			Arinaitwe prossy		1,000,000	No	
vii			Namirembe Violar		1,000,000	No	
viii			Musasirane Daud		1,000,000	No	
ix			Kemigisha Gauda Mwanje		1,000,000	No	

Appendix 7; Utilization of warrants

SN	Programme name	Revised Budget	Warrant	Payments	Un-utilized
1	AGRO-INDUSTRIALIZATION	128,518,436	126,458,436	117,699,699	8,758,737
2	COMMUNITY MOBILIZATION AND MINDSET CHANGE	131,648,152	79,810,114	73,870,011	5,940,103
3	DEVELOPMENT PLAN IMPLEMENTATION	385,822,966	343,979,050	335,376,942	8,602,108
4	DIGITAL TRANSFORMATION	11,550,000	500,000	500,000	0
5	GOVERNANCE AND SECURITY	1,945,927,050	1,476,207,978	1,472,550,117	3,657,861
6	HUMAN CAPITAL DEVELOPMENT	15,733,850,747	15,715,739,866	11,822,414,773	3,893,325,093
7	INTEGRATED TRANSPORT INFRASTRUCTURE AND	14,782,203,798	14,673,948,370	12,934,688,869	1,739,259,501
8	NATURAL RESOURCES, ENVIRONMENT, CLIMATE	157,534,456	128,437,541	123,518,095	4,919,446

SN	Programme name	Revised Budget	Warrant	Payments	Un-utilized
9	PRIVATE SECTOR DEVELOPMENT	400,267,145	88,347,534	86,952,410	1,395,124
10	PUBLIC SECTOR TRANSFORMATION	5,643,299,082	5,467,000,255	4,604,957,873	862,042,382
11	SUSTAINABLE URBANISATION AND HOUSING	45,000,000	18,351,268	18,342,000	9,268
12	TOURISM DEVELOPMENT	12,495,000	10,000,000	9,992,110	7,890
	Total	39,378,116,832	38,128,780,412	31,600,862,899	6,527,917,513

Appendix 8; Under utilisation of warrants

No.	Program	Warrants not Utilized (UGX)	Activities affected by the under utilization	Effect on service delivery)
1	HUMAN CAPITAL DEVELOPMENT	3,893,325,093	Building construction at Kigezi college Butobere, General Staff Salaries, Monitoring and Supervision of capital work UGIFT	There was no renovation and of kigezi college butobere which has impacted on the provision of education services in the district.
2	INTEGRATED TRANSPORT INFRASTRUCTURE AND	1,739,259,501	Construction of USMID roads	This has led to poor infrastructure with in the municipality that has impacted on the access of services such as health and education
3	PUBLIC SECTOR TRANSFORMATION	862,042,382	Payment of Pension and Gratuity Arrears Budgeted, payment of pension, gratuity and general staff salaries	This has led to some pensioners not being paid while some are under paid affecting the livelihoods of these pensioners.
4	AGRO-INDUSTRIALIZATION	8,758,737	General Staff Salaries	Demotivation of staff due to the under payments
5	DEVELOPMENT PLAN IMPLEMENTATION	8,602,108	General Staff Salaries	Demotivation of staff due to the under payments
6	COMMUNITY MOBILIZATION AND MINDSET CHANGE	5,940,103	General Staff Salaries	Demotivation of staff due to the under payments
7	NATURAL RESOURCES, ENVIRONMENT, CLIMATE	4,919,446	General Staff Salaries	Demotivation of staff due to the under payments
8	GOVERNANCE AND SECURITY	3,657,861	General Staff Salaries	Demotivation of staff due to the under payments
9	PRIVATE SECTOR DEVELOPMENT	1,395,124	General Staff Salaries	Demotivation of staff due to the under payments
10	SUSTAINABLE URBANISATION AND HOUSING	9,268	General Staff Salaries	Demotivation of staff due to the under payments
11	TOURISM DEVELOPMENT	7,890	General Staff Salaries	Demotivation of staff due to the under payments
	Total	6,527,917,513		

Appendix 9: Implementation of funded activities

S / N	Program	Sub-program	Budget Output	Focus/The matic area and other capital projects/pr ograms	Activities	Revised budget UGX.(‘000’)	Amount released UGX.(‘000’)	Amount Spent UGX.(‘000’)	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusio n at output level (Fully/Par tial/Not Implemen ted)- Extent of implemen tation of output
	9	1	260 010	Road rehabilitation grant	Hunter-kagunga	30,000,000	30,000,000	30,000,000	Fully implemented	Fully implemente d
					Nyabushabe	9,879,000	9,879,000	9,879,000	Fully implemented	
					Rukonjo	122,149,000	122,149,000	122,149,000	Fully implemented	
					Bikangaga	42,161,000	42,161,000	42,161,000	Fully implemented	
					Kasazo	77,066,000	77,066,000	77,066,000	Fully implemented	
					Mugabe	24,179,124	24,179,124	24,179,124	Fully implemented	
					Bugongi	132,745,000	132,745,000	132,745,000	Fully implemented	
					off-kasi	21,508,000	21,508,000	21,508,000	Fully implemented	
					High court	30,022,000	30,022,000	30,022,000	Fully implemented	
					Muzooro	25,895,000	25,895,000	25,895,000	Fully implemented	
					Rwakiseta	34,802,124	34,802,124	34,802,124	Fully implemented	
					Rushabya	41,614,000	41,614,000	41,614,000	Fully implemented	
					Kekubo	61,132,000	61,132,000	61,132,000	Fully implemented	
					Cohen lower	32,712,000	32,712,000	32,712,000	Fully implemented	
					Archer	38,106,000	38,106,000	38,106,000	Fully implemented	

S / N	Program	Sub-program	Budget Output	Focus/The matic area and other capital projects/ programs	Activities	Revised budget UGX.(‘000’)	Amount released UGX.(‘000’)	Amount Spent UGX.(‘000’)	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusion at output level (Fully/Partial/Not Implemented)- Extent of implementation of output
					Mafigiri	22,228,000	22,228,000	22,228,000	Fully implemented	
					Michel	18,610,124	18,610,124	18,610,124	Fully implemented	
					Kakiira	38,478,000	38,478,000	38,478,000	Fully implemented	
					Karubanda Upper	3,000,000	3,000,000	3,000,000	Fully implemented	
					Nyakiharo	20,000,000	20,000,000	20,000,000	Fully implemented	
					Rutenga	16,856,814	16,856,814	16,856,814	Fully implemented	
					Bakunda	16,856,814	16,856,814	16,856,814	Fully implemented	
	9	1	260 010	USMID	CONSTRUCTION OF STORM WATER DRAINAGE AT MWANJARI BUSINESS CENTRE, MUKOMBE ROAD ALONG KATUNA;	6,767,589,472	9,944,343,639	9,888,658,416	Partially implemented	Partially implemented
					Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road				Partially implemented	
	12	1	320 158	UGIFT	Building construction at Kigezi college Butobere	2,905,065,277	2,905,065,277	0	Not implemented	Partially implemented
					Supply of medical equipment at Rutooma HC III	63,998,000	63,998,000	63,998,000	Fully implemented	
					Monitoring and supervision of UGIFT projects		152,898,172	0	Not implemented	

S / N	Program	Sub-program	Budget Output	Focus/The matic area and other capital projects/ programs	Activities	Revised budget UGX.(‘000’)	Amount released UGX.(‘000’)	Amount Spent UGX.(‘000’)	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Audit Conclusio n at output level (Fully/Par tial/Not Implemen ted)- Extent of implemen tation of output
	Total					10,749,550,921	13,926,305,088	10,812,656,416		

Appendix 10: Quantification of outputs

S / N	Program	Sub-program	Budget Output	Focus/Thema tic area and other capital projects/ programs	Activities	Revised budget UGX.(‘000’)	Amount released UGX.(‘000’)	Amount Spent UGX.(‘000’)	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Quantif ication
	9	1	260 010	Road Maintenance grant	Hunter-kagunga	30,000,000	30,000,000	30,000,000	Fully implemented	quantified
					Nyabushabe	9,879,000	9,879,000	9,879,000	Fully implemented	
					Rukonjo	122,149,000	122,149,000	122,149,000	Fully implemented	
					Bikangaga	42,161,000	42,161,000	42,161,000	Fully implemented	
					Kasazo	77,066,000	77,066,000	77,066,000	Fully implemented	
					Mugabe	24,179,124	24,179,124	24,179,124	Fully implemented	
					Bugongi	132,745,000	132,745,000	132,745,000	Fully implemented	
					off-kasi	21,508,000	21,508,000	21,508,000	Fully implemented	
					High court	30,022,000	30,022,000	30,022,000	Fully implemented	
					Muzoora	25,895,000	25,895,000	25,895,000	Fully implemented	

S / N	Program	Sub-program	Budget Output	Focus/Thematic area and other capital projects/programs	Activities	Revised budget UGX.(‘000’)	Amount released UGX.(‘000’)	Amount Spent UGX.(‘000’)	Audit Conclusion at activity level (Fully/Partial/Not Implemented)- Extent of implementation of activity	Quantification
					Rwakiseta	34,802,124	34,802,124	34,802,124	Fully implemented	
					Rushabya	41,614,000	41,614,000	41,614,000	Fully implemented	
					Kekubo	61,132,000	61,132,000	61,132,000	Fully implemented	
					Cohen lower	32,712,000	32,712,000	32,712,000	Fully implemented	
					Archer	38,106,000	38,106,000	38,106,000	Fully implemented	
					Mafigiri	22,228,000	22,228,000	22,228,000	Fully implemented	
					Michel	18,610,124	18,610,124	18,610,124	Fully implemented	
					Kakiira	38,478,000	38,478,000	38,478,000	Fully implemented	
					Karubanda Upper	3,000,000	3,000,000	3,000,000	Fully implemented	
					Nyakihero	20,000,000	20,000,000	20,000,000	Fully implemented	
					Rutenga	16,856,814	16,856,814	16,856,814	Fully implemented	
					Bakunda	16,856,814	16,856,814	16,856,814	Fully implemented	
	9	1	260 010	USMID	CONSTRUCTION OF STORM WATER DRAINAGE AT MWANJARI BUSINESS CENTRE, MUKOMBE ROAD ALONG KATUNA;	6,767,589,472	9,944,343,639	9,888,658,416	Partially implemented	Fully quantified
					Rehabilitation of roads kabale Municipal Council, Bwankosya road, Bushekwire road and rushoroza road				Partially implemented	
	12	1	320 158	UGIFT	Building construction at Kigezi college Butobere	2,905,065,277	2,905,065,277	0	Not implemented	Not Quantified
					Supply of medical equipment at Rutooma HC III	63,998,000	63,998,000	63,998,000	Fully implemented	
	Total					10,596,652,749	13,773,406,916	10,812,656,416		

Appendix 11: Over and under receipt of capitation grant

S/n	Supplier No.	School	Verified/ Actual Enrolment 2023/2024	Variable Grant	Total Expected 2023	Fixed Grant	Ideal Allocation	Actual receipt	Under/over Receipt
1	528666	Bugongi Primary School	341	20,000	6820000	1,350,000	8,170,000	7,689,043	480,957
2	528955	Bushuro Primary School	329	20,000	6580000	1,350,000	7,930,000	7,465,947	464,053
3	528956	Butobere Primary School	309	20,000	6180000	1,350,000	7,530,000	7,094,118	435,882
4	528957	Horny High School	377	20,000	7540000	1,350,000	8,890,000	11,181,283	-2,291,283
5	528958	Junction Primary School	588	20,000	11760000	1,350,000	13,110,000	12,281,119	828,881
6	528959	Kabale Parents P/School	402	20,000	8040000	1,350,000	9,390,000	8,823,118	566,882
7	528960	Kabale Preparatory School	585	20,000	11700000	1,350,000	13,050,000	8,148,344	4,901,656
8	528961	Kabale Primary School	1077	20,000	21540000	1,350,000	22,890,000	25,449,314	-2,559,314
9	548668	Kengoma Primary School	154	20,000	3080000	1,350,000	4,430,000	4,212,451	217,549
10	528962	Kigezi High School, Primary	893	20,000	17860000	1,350,000	19,210,000	17,951,495	1,258,505
11	548541	Kijuguta Primary School	500	20,000	10000000	1,350,000	11,350,000	10,645,075	704,925
12	528963	Kikungiri Primary School	637	20,000	12740000	1,350,000	14,090,000	13,192,098	897,902
13	528964	Kitumba Primary School	512	20,000	10240000	1,350,000	11,590,000	10,868,172	721,828
14	528965	Lower Bufongi Primary Sch.	254	20,000	5080000	1,350,000	6,430,000	6,071,592	358,408
15	548460	Makanga Primary school	257	20,000	5140000	1,350,000	6,490,000	6,127,365	362,635
16	528966	Mugabi Primary School	309	20,000	6180000	1,350,000	7,530,000	7,094,118	435,882
17	531361	Ndorwa Primary School	407	20,000	8140000	1,350,000	9,490,000	8,916,075	573,925
18	528967	Nyabikoni Primary School	314	20,000	6280000	1,350,000	7,630,000	7,187,075	442,925
19	528968	Rushaki Primary School	258	20,000	5160000	1,350,000	6,510,000	6,145,957	364,043
20	546004	Rutooma Primary School	528	20,000	10560000	1,350,000	11,910,000	11,165,634	744,366
21	528969	St. Maria Gorretti Primary Sch	738	20,000	14760000	1,350,000	16,110,000	15,069,829	1,040,171
22	531362	St. Maria Theresa Rushoroza Primary School	747	20,000	14940000	1,350,000	16,290,000	20,414,587	-4,124,587
		Total					240,020,000	233,193,809	6,826,191

Appendix 12: Ineligible expenditure

S/ N	EFT No	Payment date	Supplier Name	Description	Payment Amount	Audit Remarks
1	12934399	25/06/2024	KABALE MUNICIPAL COUNCIL CASH IMPREST	INPUTS FOR TESTING ROADS MATERIALS IN THE LAB FOR FY 2023/24	11,986,000	Ineligible expenditure
2	12922160	25/06/2024	TOTAL UGANDA LTD	Fuel for monitoring exercise for roads under road maintenace grant FY 2023/24	6,864,000	Ineligible expenditure
3	10956194	12/03/2024	AUMA SHARON	Funds to facilitate boundary opening for the Crawford Road and Bunigo Road	6,000,000	Ineligible expenditure
4	12951758	25/06/2024	TUMWEBAZE SHABAN	Monitoring exercise for projects under road maintenance grant FY 2023/24	4,700,000	Ineligible expenditure
5	9896472	19/01/2024	KABALE MUNICIPAL COUNCIL CASH IMPREST	Facilitation for monitoring exercise for Q1& Q2	3,996,000	Ineligible expenditure
6	12922171	25/06/2024	TOTAL UGANDA LTD	FUEL FOR MONITORING OF ROAD INVENTORY	3,540,930	Ineligible expenditure
			Total		37,086,930	

Appendix 13: Staffing gaps

STAFFING LEVELS	SALARY SCALE	APPROVED ESTABLISHED		03/10/2024
KAMUKIRA HC IV				
JOB TITLE/POSITION			FILLED	gap/vacant positions
Senior medical superintendent	U2(Med-1)	1	0	1
senior medical Officer	U3(Med-1)	1	0	1
Medical Officer	U4(Med-1)	3	1	2
Assistant secretary	U4	1	0	1
Human resource officer	U4	1	0	1
social worker	U4	1	0	1
Biomedical Technitian(Assistant Engineering Officer)	U5	1	0	1
Assistant inventory Management officer	U5	2	1	1
Stenographer Secretary	U5	1	0	1
Sign language interpreter	U5	1	0	1
Assistant medical records officer	U5	1	0	1
Hygienist Assistant	U7(Med)	3	0	3
Engeneering Assistant(Electrical)	U7U	1	0	1
Plumber	U7	1	0	1
Driver	U8	2	0	2

STAFFING LEVELS	SALARY SCALE	APPROVED	ESTABLISHED	03/10/2024
Mortuary Attendant	U8	2	0	2
Askari	U8	5	3	2
Porter	U8	3	5	-2
Senior Environmental Health Officer	U3(SC)	1	0	1
Environmental Health Officer	U4(SC)	1	0	1
Anaesthetic officer	U4(Med-2)	2	0	2
Assistant Anaesthetic officer	U5(Med-2)	3	1	2
Senior Theater assistant	U5(Med)	1	0	1
Theater assistant	U6(Med)	2	1	1
Theater Attendant	U8(Med)	2	0	2
SENIOR CLINICAL OFFICER	U4(Med-2)	1	2	-1
SENIOR CLINICAL OFFICER (ENT)	U4(Med-2)	1	0	1
Medical imaging technologist	U4(Med-2)	1	0	1
Sonographer	U4(Med-2)	2	0	2
Epidemiologist	U4(Med-2)	1	0	1
Vector control officer	U4(Med-2)	1	0	1
Health educator	U4(SC)	1	0	1
Nutritionist	U4(Med-2)	1	0	1
Assistant nutritionist	U4(Med-2)	1	0	1
Senior Ophthalmic clinical officer	U4(Med-2)	1	0	1
ophthalmic clinical officer	U5(Med-2)	1	0	1
Psychiatric clinical Officer	U5(Med-2)	1	0	1
Clinical officer	U5(Med-2)	4	2	2
orthopedic officer	U5(Med-2)	2	0	2
health inspector	U5(SC)	1	1	0
radiographer	U5(Med-2)	1	0	1
physiotherapy technician	U5(SC)	1	0	1
assistant entomology officer	U5(SC)	1	1	0
health information assistant	U7L	1	1	0
cold chain assistant	U7U	1	1	0
health assistant	U7(Med)	1	0	1
pharmacist	U4(Med-2)	1	0	1
senior dispenser	U4(Med-2)	1	0	1

STAFFING LEVELS	SALARY SCALE	APPROVED	ESTABLISHED	03/10/2024
dispenser	U5(Med-2)	2	0	2
medical laboratory technologist	U4(Med-2)	1	0	1
cytotechnologist	U4(Med-2)	1	0	1
senior laboratory technician	U4(Med-2)	1	0	1
laboratory technician	U5(Med)	2	0	2
medical laboratory assistant	U7(Med)	4	2	2
public health dental officer	U5(Med-2)	2	0	2
dental attendant	U8(Med)	1	0	1
SENIOR NURSING OFFICER	U3(Med-2)	1	0	1
NURSING OFFICER (NURSING)	U4(Med-2)	1	0	1
NURSING OFFICER (MIDWIFERY)	U4(Med-2)	1	0	1
NURSING OFFICER (PSYCHIATRY)	U4(Med-2)	1	0	1
NURSING OFFICER (PUBLIC HEALTH)	U4(Med-2)	1	0	1
NURSING OFFICER (CRITICAL CARE)	U4(Med-2)	1	0	1
ASSISTANT NURSING OFFICER (NURSING)	U5(Med-2)	6	2	4
ASSISTANT NURSING OFFICER (MIDWIFERY)	U5(Med-2)	6	1	5
ASSISTANT NURSING OFFICER (PSYCHIATRY)	U5(Med-2)	2	0	2
ASSISTANT NURSING OFFICER (PUBLIC HEALTH)	U5(Med-2)	1	0	1
ASSISTANT NURSING OFFICER (CRITICAL CARE)	U5(Med-2)	1	0	1
ASSISTANT NURSING OFFICER (PALLIATIVE CARE)	U5(Med-2)	1	0	1
SENIOR ENROLLED NURSE (MIDWIFERY)	U6(Med)	3	0	3
SENIOR ENROLLED NURSE (NURSING)	U6(Med)	3	0	3
ENROLLED NURSE	U7(Med)	8	9	-1
ENROLLED NURSE (PSYCHIATRY)	U7(Med)	2	0	2
ENROLLED NURSE (CRITICAL CARE)	U7(Med)	2	0	2
ENROLLED MIDWIFE	U7(Med)	8	6	2
Nursing Assistant	U8(Med)	0	1	-1
TOTAL		134	41	93