

The Republic of Uganda



Office of the Auditor General

**A VALUE FOR MONEY AUDIT REPORT ON THE IMPLEMENTATION OF THE
UGANDA WOMEN ENTREPRENEURSHIP PROGRAMME BY THE MINISTRY OF
GENDER, LABOUR AND SOCIAL DEVELOPMENT**



A REPORT BY THE AUDITOR GENERAL

DECEMBER, 2021

TABLE OF CONTENTS

| | |
|---|----|
| LIST OF TABLES | 4 |
| ABBREVIATIONS..... | 5 |
| EXECUTIVE SUMMARY..... | 8 |
| CHAPTER ONE | 11 |
| 1.0 INTRODUCTION..... | 11 |
| 1.1 Background..... | 11 |
| 1.2 Motivation | 11 |
| 1.3 Description of the Audit Area..... | 13 |
| 1.3.1 General Description..... | 13 |
| 1.3.2 Legal Framework..... | 13 |
| 1.3.3 Vision and Mission..... | 13 |
| 1.3.4 Objectives of the Uganda Women Entrepreneurship Programme..... | 14 |
| 1.3.5 Programme Components and Activities | 14 |
| 1.3.6 UWEP Structure | 14 |
| 1.3.7 UWEP Financing and Resource Allocation Criteria..... | 15 |
| 1.4 AUDIT OBJECTIVE..... | 16 |
| 1.5 AUDIT SCOPE | 16 |
| CHAPTER TWO | 17 |
| 2.0 AUDIT METHODOLOGY | 17 |
| 2.1 Sampling | 17 |
| 2.2 Data Collection | 17 |
| 2.3 Data Analysis..... | 18 |
| CHAPTER THREE | 19 |
| 3.0 SYSTEMS AND PROCESS DESCRIPTION | 19 |
| 3.1 Roles and Responsibilities of Key Players..... | 19 |
| 3.2 Systems and Process Description..... | 20 |
| CHAPTER FOUR..... | 27 |
| 4.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS | 27 |
| 4.1 Capacity and skills development..... | 27 |
| 4.1.1 Capacity and Skills Development targets..... | 27 |
| 4.1.2 Adequacy of the capacity and skills development training provided | 30 |
| 4.2.1 Allocation of funds to the Women Enterprise Fund Component | 32 |
| 4.2.2 Timeliness of Disbursements to Women Groups | 35 |
| 4.2.3 Management of the Women Groups..... | 38 |
| 4.2.4 Revolving Funds Recovered from the Women Groups | 40 |

| | | |
|-------|---|----|
| 4.2.5 | Recoverability of UWEP Fund Advances..... | 41 |
| 4.3 | Institutional support | 45 |
| 4.3.1 | Funding allocation to Institutional Support Component | 45 |
| 4.3.2 | Implementation of planned institutional support activities | 47 |
| c) | Basic Training of Women Groups before accessing funds | 49 |
| 4.3.3 | Monitoring at the National level | 55 |
| 4.3.4 | Monitoring at Community level..... | 56 |
| 4.3.5 | Funding for Monitoring and Evaluation activities..... | 57 |
| 4.3.6 | Adequacy of the monitoring tools used by LLGs | 58 |
| | Management Response | 58 |
| | <i>Management explained the following;.....</i> | 58 |
| | • <i>In the FY 2019/2020 The Ministry revised the guidelines to cater for increase in institutional support from 15% to 20%......</i> | 58 |
| | • <i>The Ministry at the inception of the Programme developed a monitoring checklist which is utilized by the programme team while conducting field visits exercises.</i> | 58 |
| | • <i>District UWEP work plans are prepared at the district level to ensure that there is resource allocation for monitoring, desk and field appraisal, technical support supervision at sub county level. .</i> | 58 |
| | • <i>The Ministry has continuously carried out review and orientation meetings and Training of Trainers at LGs focusing on stakeholders that are key for implementation of the Programme.....</i> | 58 |
| | • <i>Throughout the period under review, the Ministry carried out quarterly political and technical monitoring and support supervision of the Programme.</i> | 58 |
| 4.3.7 | Access to appropriate technologies for production and value addition | 59 |
| | OVERALL AUDIT CONCLUSION | 61 |
| | APPENDICES | 62 |
| | Appendix Ia: Project investment options for the Skills development Component | 62 |
| | Appendix Ib: Recommended Enterprises for Funding | 63 |
| | Appendix II: UWEP structure | 64 |
| | Appendix III: Composition of the Programme Steering Committee..... | 64 |
| | Appendix IV: TSU Structure | 65 |
| | Appendix V: Beneficiary women groups inspected..... | 65 |
| | Appendix VI: Documents Reviewed | 69 |
| | Appendix VII: Interviews Conducted | 70 |
| | Appendix VIII: Training Modules Outline and the contents Training Modules and Training plan | 70 |
| | Appendix IX: Disbursement to women groups..... | 71 |

LIST OF TABLES

| Table No. | Detail | Page number |
|------------|---|-------------|
| Table 1.1 | UWEP Budget and releases from 2015/16 to 2019/20 | 14 |
| Table 2.1 | Audit Questions and Data Collection Method | 16 |
| Table 3.1 | Summary of key players and their roles | 18 |
| Table 4.1 | Number of women financed under skills development Component | 26 |
| Table 4.2 | Allocation of Funds to capacity and skills development component | 27 |
| Table 4.3 | Allocation of Funds to Women Enterprise Fund component | 29 |
| Table 4.4 | Number of Women Groups that collapsed | 30 |
| Table 4.5 | Number of women financed under Women Enterprise component | 31 |
| Table 4.6 | Time taken to receive funds applied for | 31 |
| Table 4.7 | Perception of the fund process | 32 |
| Table 4.8 | Groups with and without committees | 33 |
| Table 4.9 | Summary of groups with 100% recovery per region | 35 |
| Table 4.10 | Overall recovery per region | 35 |
| Table 4.11 | Recovery rate in local governments | 36 |
| Table 4.12 | Status of recovery from field inspections | 36 |
| Table 4.13 | Allocation of Funds - Institutional Support component | 39 |
| Table 4.14 | Beneficiary selection criteria | 40 |
| Table 4.15 | Number of trainings received by women groups | 43 |
| Table 4.16 | Sufficiency of training duration | 43 |
| Table 4.17 | Impact of the trainings – Women Groups Opinion | 45 |
| Table 4.18 | Evidence of record keeping | 46 |
| Table 4.19 | Planned monitoring and supervision activities verses actual performance | 47 |
| Table 4.21 | Monitoring of women groups | 48 |
| Table 4.22 | Access to appropriate technology | 51 |

ABBREVIATIONS

| Acronym | Description |
|---------|--|
| ACDO | Assistant Community Development Officer |
| BOU | Bank of Uganda |
| CAO | Chief Administrative Officer |
| CDO | Community Development Officer |
| CEDAW | Convention on the Elimination of all forms of Discrimination Against Women |
| COMESA | Common Market for Eastern and Southern Africa |
| CPC | Community Production Centre |
| D/MTPC | District/Municipality Technical Planning Committee |
| DCDO | District Community Development Officer |
| GBV | Gender Based Violence |
| IEC | Information, Education and Communication |
| IGAD | Intergovernmental Authority on Developmental |
| ILO | International Labour Organization |
| IS | Institutional Support |
| KCCA | Kampala Capital City Authority |
| KPI | Key Performance Indicators |
| LC | Local Council |
| M&E | Monitoring and Evaluation |
| MDI | Micro-Deposit taking Institutions |
| MEC | Management Executive Committee |
| MoESTS | Ministry of Education, Science, Technology and Sports |
| MFPEd | Ministry of Finance, Planning and Economic Development |
| MGLSD | Ministry of Gender, Labour and Social Development |
| MTIC | Ministry of Trade, Industry and Cooperative |
| MIS | Management Information System |
| MJCA | Ministry of Justice and Constitutional Affairs |
| MOU | Memorandum Of Understanding |
| NDP | National Development Plan |
| NEPAD | New Partnership for African Development |
| NRM | National Resistance Movement |
| NWC | National Women's Council |
| OAG | Office of Auditor General |
| OPM | Office of the Prime Minister |
| PC | Procurement Committee |
| PCDO | Principal Community Development Officer |
| PIP | Public Investment Plan |
| PMC | Enterprise Management Committee |
| PS | Permanent Secretary |
| PSC | Programme Steering Committee |
| RDC | Resident District Commissioner |
| SAC | Social and Accountability Committee |
| SDSP | Sector Development Sector Plan |
| SME | Small and Medium Enterprise |
| S/D TPC | Sub-County/ Division Technical Planning Committee |
| TPC | Technical Planning Committee |

| | |
|------|---|
| TSU | Technical Support Unit |
| UBOS | Uganda Bureau of Statistics |
| UGP | Uganda Gender Policy |
| UGX | Uganda Shilling |
| WEF | Women Enterprise Fund |
| UWEP | Uganda Women Entrepreneurship Programme |
| UIRI | Uganda Industrial Research Institute |

AUDITOR GENERAL'S MESSAGE

7th December, 2021

The Rt. Hon. Speaker of Parliament
Parliament of Uganda
Kampala

VALUE FOR MONEY AUDIT REPORT ON THE IMPLEMENTATION OF THE UGANDA WOMEN ENTREPRENEURSHIP PROGRAMME BY THE MINISTRY OF GENDER, LABOUR AND SOCIAL DEVELOPMENT

In accordance with Article 163(3) of the Constitution, I hereby submit my report on the audit undertaken on the Implementation of the Uganda Women Entrepreneurship Programme by the Ministry of Gender, Labour and Social Development.

My office intends to carry out a follow-up audit at an appropriate time regarding the actions taken in relation to the recommendations in this report.

I would like to thank my staff who undertook this audit and the staff at the Ministry of Gender, Labour and Social Development for the assistance offered to my staff during the period of the audit.

I believe that the recommendations in this report will lead to effective management of the Programme and similar government programmes in future.



John F.S. Muwanga
AUDITOR GENERAL

7th December 2021

EXECUTIVE SUMMARY

The Uganda Women Entrepreneurship Programme (UWEP) is an initiative of the Government of Uganda that is aimed at empowering women to improve their income levels and their contribution to economic development; by improving their access to financial services and equipping them with skills for enterprise growth, value addition and marketing of their products and services. The Programme has disbursed UGX.107 billion to 11,256 women groups, covering approximately 135,000 women¹, over the five-year period from financial year 2015/16 to 2019/20 during its first Phase.

However, during the course of implementation, the Ministry of Gender, Labor and Social Development noted several issues affecting implementation of the Programme including lengthy process to access programme funds, reports of bribery in some local governments, cutting down recipients' budgets, delays in releasing funds², as well as consistent decline in budgetary allocations from Ministry of Finance, Planning and Economic Development.

The Office of the Auditor General therefore undertook a performance audit (a Value for Money) to assess the extent to which the Programme achieved its intended objectives, and noted a number of key areas that need attention for the Programme to improve its performance. Below are a summary of key findings and recommendations. The details are in the subsequent part of the Report.

Key Findings

Over the first phase (2015/16 -2019/20) of the UWEP implementation, Government disbursed UGX. 107 billion to the Uganda Women Entrepreneurship Programme, which resulted in 11,256 women groups (135,000 women) benefiting from the Programme. The programme through its revolving fund recovered over UGX.16 billion from the loans disbursed to the women which funds were available for financing new women groups.

Despite the achievements registered, the audit identified the following areas that need to be addressed by the Ministry;

- At the time of the audit, 4,185 women had benefited from the Programme under the capacity and skills development component, which translates into 42% of the desired target (10,000 women) according to the UWEP Programme document.
- There were delays in disbursement of funds to the women groups. In some cases, the delays were more than 12 months from time of approval of the applications to receipt of the funds which affected the performance and success of enterprises, specifically those in the agricultural sector, which depend on the rainy seasons for planting.
- There were reductions of women group budgets at the MGLSD level (TSU) with some of the groups receiving less than budgeted funds to implement their enterprises; however, at the local government level, explanations for the budget revisions were not effectively communicated to the groups.

¹ Cumulative Update on Programme Implementation 31st December 2019- UWEP

² https://www.newvision.co.ug/new_vision/news/1458346/fraud-hits-youth-livelihood-women-fund-projects

- Despite the UGX 16 billion sitting on the recovery account with Bank of Uganda from the loan repayments over the five years, at the time of the audit only UGX 963 million (6%) of the amount had been revolved. This denied the qualifying women groups timely access to funds, which were otherwise available for disbursement.
- The Ministry of Gender, Labor and Social Development through the UWEP Technical Support Unit did not effectively plan for and coordinate implementation of the objectives of facilitating women to access markets for their product, as well as promoting access to appropriate technologies which were not allocated funds in the budgets for the entire 5 year period. Consequently, these objectives were not fully achieved.
- There was underfunding of monitoring and supervision activities at the local government level which affected the frequency of monitoring of beneficiary women groups. The programme gaps at enterprise level could not be adequately identified and corrected on time.
- At the National level, the Technical Support Unit (TSU) undertook only 13 (43%) of the planned 30 monitoring and supervision visits to the regions throughout the five year period. This resulted in delayed identification of performance gaps and timely remedial actions.

Key Recommendations

- The MGLSD should prioritize the capacity and skills development component of the Programme through increased sensitization to ensure that women groups receive the required skills to effectively implement selected enterprises.
- The MGLSD is advised to consider reviewing the programme requirements to make it mandatory for all groups venturing into value addition enterprises for the first time to undertake a skills and capacity development training before accessing programme implementation funds so as to enhance success of the enterprises.
- The MGLSD should revise the programme implementation guidelines to reduce on the time taken between approval and disbursement of funds to the groups in order to enhance viability of enterprises.
- Whenever there are budget revisions of the women group budgets by the TSU, the MGLSD should ensure that local governments effectively communicate and offer explanations to the affected groups concerning the budget revisions to enhance planning for the enterprises.
- The MGLSD should ensure that the recovered funds are revolved in a timely manner to benefit the intended women groups, and ensure sustainability of the Programme.
- The MGLSD should liaise with MoFPED and ensure that the Programme is sufficiently funded so as to effectively plan for all the objectives of the Programme, thus leading to successful implementation of the programme.

- The MGLSD should liaise with MoFPED and ensure that the Programme is sufficiently funded to enable Local governments undertake monitoring and supervision of activities at enterprise implementation level.

OVERALL AUDIT CONCLUSION

Whereas the UWEP exceeded its target of benefiting 100,000 women over the five year period, and put in place guidelines for implementation of the programme; trained beneficiaries and other implementing partners; and recovered revolving funds, the Programme has not fully achieved its targets with regard to equipping beneficiaries with skills for enterprise growth under the capacity and skills development component; and value addition and marketing of their products or services.

However, the Program can perform better if the challenges of: rationalization of the Programme funding; delayed funding of beneficiaries; limited focus on skills and capacity development; inadequate coordination of partnering institutions; inadequate monitoring; inadequate recovery and limited revolving of funds; and lack of prioritization of value addition and marketing; are addressed.

I believe that the recommendations in this report will lead to effective management of the Programme and similar government programmes in future.



John F.S. Muwanga
AUDITOR GENERAL

7th December 2021

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

The Uganda Women Entrepreneurship Programme (UWEP) is a countrywide programme funded by the Government of Uganda (GoU) and implemented under the Ministry of Gender, Labor and Social Development (MGLSD). The Programme began in the Financial Year 2015/16 to empower Ugandan women for economic development. It was designed to address the existing gaps of limited access to affordable financial services as well as limited skills for enterprise development and management by women. The UWEP, which contributes to the creation of self-employment and wealth at the household level, comprises of several activities that include mobilization and sensitization of communities, training and capacity development, access to credit, access to appropriate technology and access to markets.

The Programme had an initial budget allocation of UGX 585 billion in the Public Investment Plan (PIP) for the first 5 years period, 2015/16 to 2019/20, however, only a cumulative budget of UGX 158.6 billion was approved for the same period. Out of the cumulative approved budget only UGX.107 billion (67%) was received. The Programme currently covers all (176) local governments across the country and its target population is unskilled, vulnerable, c) Women with Disabilities, women living with HIV, women heading households, and un-employed poor women between the ages of 18-79 years³.

1.2 Motivation

Uganda's women population is estimated at 22.8 million which represents 50.0% of the Country's population of 45.6million people⁴. The Uganda Bureau of Statistics January, 2019 report on National Priority on Gender Equality indicators, through the 2012/13 Uganda National Household Survey (UNHS), revealed that the average monthly household income was higher among male-headed households (UGX 243,000) than female-headed households (UGX 176,000). The 2016/17 National Labor Force Survey (NLFS) also revealed higher labor underutilization among females (39.0%) in the working age population (14-64 years)⁵ compared to the males (31.5%). The NLFS report also revealed that the median monthly wages were lower for the employed females in the informal sector (UGX 150,000) than males (UGX 240,000).

It is worth noting that Uganda's informal sector is mainly comprised of women (86.2%)⁶, characterized by exclusion from formal financial services, which limits their capacity to grow and expand their businesses⁷. Although women comprise 44.9% of Uganda's labor force, 41.5% of these are taken on as unpaid family workers⁸. This gap in productivity

³ UWEP Skills Training Handbook, 2017

⁴ <https://countrymeters.info/en/Uganda>

⁵ National Employment Policy for Uganda, 2011

⁶ The 2018 Report National Labour Survey 2016-17, Page 130

⁷ UWEP Revised Program Document, December 2019

⁸ The 2018 Report on National Labour Survey 2016-17

between males and females has implications both on the Gross Domestic Product (GDP) growth and income distribution between men and women.

In an attempt to empower Ugandan women for economic development, the Government of Uganda (GOU) designed the Uganda Women's Entrepreneurship Programme to build women capacity, and provide them with affordable access to credit to enable them start and manage successful business enterprises. As at the end of the financial year 2019/2020, the Programme had budgeted for UGX 158.6 billion which was 20% of the cumulative 5 year budget of 784.7 billion approved in the Investment Plan over the same period under the Ministry of Gender, Labor and Social Development⁹. Of the approved budget, the Ministry received cumulative releases of only UGX 107 billion (67%).

The success of UWEP directly feeds into achievement of the National Development Plan II 2015/16-2019/20 which targeted strengthening gender equality and women empowerment¹⁰ which is in line with Uganda Vision 2040 "A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years".

However, despite the above mentioned Government efforts to empower women, there have been various challenges noted during the implementation of the programme. Parliament noted that there was a lot of bureaucracy in accessing the fund which created delays and affected time bound projects¹¹, while the OAG financial audit report for FY 2018/2019 of Ministry of Gender, Labor and Social Development noted that there were outstanding recoverable funds under the revolving loans scheme¹². The report revealed that out of the UGX.1,708,725,080 disbursed to 349 women groups during financial year 2015/16 which was due for recovery by the end of the financial year 2018/19, only UGX.548,772,950 (32%) had been recovered, leaving a balance of UGX.1,159,952,130 (68%) outstanding. In addition, the OAG financial audit report for FY2019/2020 revealed that for the five years, only UGX.158,632,562,455 which was 67% of the Approved budgets) had been received.

The Ministry of Gender, Labor and Social Development noted several issues in its performance reports which included: mismanagement of the programme in the form of illegal fees charged to access the programme¹³, cutting down recipients' budgets and spreading the money to several other projects, delays in release of funds as well as performance levels way below the targets, especially in terms of funding. The delays in funding the programme failed businesses especially under the agriculture sector which resulted into subsequent defaulting in repayment of the loans. Furthermore, the UWEP progress reports noted some weaknesses as well; the 2019 and 2020 Progress reports of lack of trade-based skills and tailored training for enterprises implemented.

Furthermore, a review of the UWEP recovery bank account in Bank of Uganda revealed that the balance UGX.16.02 billion remained un-revolved as at 30th June, 2020. This is an indicator of operational challenges regarding the revolving fund.

⁹ MGLSD Ministerial Policy Statement 2018/19, Page 7

¹⁰ The National Development plan II 2015/16-2019/20, Sec 2.4.3

¹¹ [Parliament.go.ug/news/2707/ease-women's-access-funds---speaker](https://www.parliament.go.ug/news/2707/ease-women's-access-funds---speaker)

¹² The Ministry of Gender, Labour and Social Development financial audit report for the year ended 30th June 2019

¹³ https://www.newvision.co.ug/new_vision/news/1458346/fraud-hits-youth-livelihood-women-fund-projects

The Office of the Auditor General, cognizant of the importance of UWEP, decided to carry out a value for money audit on the implementation of the Programme by the Ministry of Gender, Labor and Social Development to identify the challenges, the underlying causes and make recommendations to address them for effective management of the Programme.

1.3 Description of the Audit Area

1.3.1 General Description

The Uganda Women Entrepreneurship Programme is implemented through the existing structures of Government at the Central and Local Government levels, with the MGLSD as the overall policy coordinating and implementing agency, and working together with other stakeholders, such as; Parliament, Office of the Prime Minister; the line Ministries; the National Women's Council; and Local Government Authorities. The programme currently covers 176 local governments throughout the Country.

1.3.2 Legal Framework

The 1995 Constitution of the Republic of Uganda (as amended) provides the overall legal framework for addressing gender equality and women's empowerment. Article 21 and 32 provide for equality and freedom from discrimination and an affirmative action in favor of marginalized groups including women.

The Uganda Gender Policy, 2007 provides a framework for identification, implementation and coordination of activities designed to achieve gender equality. The policy prescribes interventions that improve the earning potential of women and responds to the diverse livelihood needs of women and men.

Additionally, UWEP is also in conformity with other relevant National, Regional and International legal and policy instruments. These include the PFMA, PPDA, NDPII and NDPIII, the Protocol on the Rights of Women in Africa (2003), the Intergovernmental Authority on Development (IGAD) Gender Policy and Strategy (2004) and global instruments including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979), the Beijing Declaration and Platform for Action (1995) and the Commonwealth Plan of Action for Gender Equality, among others.

1.3.3 Vision and Mission

The UWEP supports the MGLSD's vision and mission which are stated below;

MGLSD Vision

"A better standard of living, equity and social cohesion"

MGLSD Mission

"Promotion of gender equality, social protection and transformation of communities"

UWEP Goal

The overall goal of the Programme is to empower Ugandan women to improve their income levels and their contribution to economic development¹⁴.

1.3.4 Objectives of the Uganda Women Entrepreneurship Programme

The key objective of UWEP is to empower Ugandan women to improve their income levels and their contribution to economic development. The program has the following specific objectives¹⁵;

- To strengthen the capacity of women for entrepreneurship development;
- To provide affordable credit and support access to other financial services to enable women establish and grow their business enterprises;
- To facilitate women's access to markets for their products and services;
- To promote access to appropriate technologies for production and value addition;
- To strengthen Programme management and coordination.

1.3.5 Programme Components and Activities¹⁶

The program has three components which include; Capacity and Skills Development, Women Enterprise Fund and Institutional Support.

a) Capacity and Skills Development Component

The objective of this component is to strengthen the capacity of women for entrepreneurship development through interest free loans for hands on training. It focuses on upgrading needs-based skills for women to enable them initiate and manage enterprises. The project investment options for the capacity and skills development component are attached in **Appendix Ia**.

b) Women Enterprise Fund (WEF) Component

This component provides affordable credit to the women groups for enterprise development through a revolving fund. The women groups access interest free loans under the Agriculture production and Off-farm activities enterprise categories as attached in **Appendix Ib**.

c) Institutional Support (IS) Component

This component ensures effective and efficient Programme management and coordination at all levels through provision of basic training to beneficiaries, technical, administrative and financial support to key Programme implementers and promotes transparency and good governance.

1.3.6 UWEP Structure

UWEP is coordinated and managed by the Ministry of Gender, Labour and Social Development. The Ministry comprises of three directorates and ten departments under

¹⁴ UWEP Programme document, 2019

¹⁵ UWEP Programme document, 2019

¹⁶ Uganda Women Entrepreneurship Programme document of 2019

the supervision and guidance of the Permanent Secretary who doubles as the Accounting Officer. The Program is hosted under the Department of Gender and Women Affairs within the Directorate of Gender and Community Development.

The UWEP institutional structure is organized in three levels, that is at; National Level, Local Government Level and Community Level as illustrated in **Appendix II**

At the National level, the Programme implementation is spearheaded by the Programme Steering Committee (PSC) and the Technical Support Unit (TSU). Membership of the PSC and TSU committees are detailed in **Appendix III** and **IV** respectively¹⁷.

At the Local Government level, the Programme implementation is integrated in the existing government structures. The Chief Administrative Officers and Town Clerks are charged with the implementation of the Programme at the Districts and Municipality levels respectively.

At community level, the beneficiary women groups are responsible for implementing the enterprises financed with technical support from Community Development Officers, sub-County, District, municipality and City sector experts.

1.3.7 UWEP Financing and Resource Allocation Criteria

As at end of June 2020, the Programme had received a cumulative release of UGX 107,008,246,105¹⁸ which is 18.1% of the initial Public Investment Plan (PIP) allocation of UGX 585 billion¹⁹ for the first 5 years [FYs 2015/2016 to 2019/2020]. The table below shows the detailed financing and resource allocation for the Programme;

Table 1.1: UWEP Budget and releases from 2015/16 to 2019/20

| Financial Year | PIP Allocation (UGX million) | Budget (UGX million) | Release (UGX million) | Performance Rating |
|-----------------------|-------------------------------------|-----------------------------|------------------------------|---------------------------|
| 2015/16 | 117,000 | 3,000 | 2,150 | 71.7% |
| 2016/17 | 117,000 | 43,000 | 24,339 | 56.6% |
| 2017/18 | 117,000 | 39,176 | 30,762 | 78.5% |
| 2018/19 | 117,000 | 38,733 | 33,220 | 85.8% |
| 2019/20 | 117,000 | 34,722 | 16,534 | 47.6% |
| Total | 585,000 | 158,632 | 107,008 | 67.5% |

Source: Review of Progress reports November 2019&June 2020

The programme document of December 2015, stipulates that the funds were to be allocated among the three Programme Components as follows; Institutional Support (15%), Capacity and Skills Development (15%) and Women Enterprise Fund (70%). This was amended to Institutional Support (20%), Capacity and Skills Development (10%) and Women Enterprise Fund (70%) in the revised program document of

¹⁷ TORS Steering Committee Meeting

¹⁸ UWEP End of Phase I report, June 2020

¹⁹ UWEP Progress Report, November 2019

December 2019. This was done to provide sufficient resources for the training, technical support and supervision of groups.

1.4 AUDIT OBJECTIVE

The overall audit objective was to assess the extent to which the implementation of the Uganda Women Entrepreneurship Programme by the Ministry of Gender and Labor and Social Development achieved its intended objectives.

The specific audit objectives were to assess:

- i. The extent to which the Ministry ensured that capacity and skills development has equipped women groups with skills to initiate and manage their enterprises.
- ii. The extent to which the Ministry ensured that women groups accessed affordable credit for enterprise development through the revolving fund to undertake viable enterprises.
- iii. The extent to which the Ministry ensured effective and efficient management and coordination of programme activities under the institutional support component.

The specific audit questions were;

- i. To what extent has the Ministry ensured that women groups have been equipped with capacity and skills to initiate and manage their enterprises?
- ii. To what extent has the Ministry ensured that women groups accessed affordable credit for enterprise development through the revolving fund?
- iii. To what extent has the Ministry ensured that the institutional support component effectively and efficiently managed and coordinated Programme activities?

1.5 AUDIT SCOPE

The audit focused on the implementation of UWEP activities by MGLSD and Local Governments (Districts, Cities and Urban Councils) for the 5 year period, 2015/16 to 2019/2020. The programme covered 176 Local governments in the Country. The processes undertaken during the implementation of the programme were assessed in order to determine whether the intended objectives of the Programme were achieved.

CHAPTER TWO

2.0 AUDIT METHODOLOGY

The audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Performance Auditing Standards and guidelines as set out in the Office of the Auditor General (OAG) Value for Money Audit Manual. The standards require that the audit is planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner. The methods described below were used during the audit to address the audit objective.

2.1 Sampling

Sampling for physical inspection was conducted on an audit population comprising of 176 local governments where UWEP is being implemented. Since the Programme operates within the existing local government structures, the management of operations involved in the implementation of UWEP is the same across all regions of the Country. In addition, the characteristics of the women beneficiaries and approved enterprises are similar across all regions, that is, vulnerable women. Judgmental sampling was used to select 10 local governments across the country, and simple random sampling was applied to select 83 women groups comprising of 977 women beneficiaries from the 10 local governments. Border districts were excluded from the sample due to the restrictions resulting from the Covid 19 Pandemic. The list of beneficiary women groups sampled is attached in **Appendix V**.

In addition, document review was centrally undertaken for the all the local governments across the country in order to analyze and gather evidence to answer the audit questions.

2.2 Data Collection

The following data collection methods were used to gather evidence:

Table 2.1: Audit Question and Data Collection Method

| Audit Question | Data Collection method |
|---|--|
| To what extent has the Ministry ensured that women groups have been equipped with capacity and skills to initiate and manage their enterprises? | The team interviewed the National Programme Coordinator, District Officials and women groups in order to understand the funding process, assessing the extent to which implementers and beneficiaries of the program were trained and whether the beneficiary women had been economically empowered. The team also reviewed a sample of documents such as Approved Budgets and work plans, Progress reports, payment file, among others in order to ascertain the disbursement and recovery of funds under capacity and skills development. The team also undertook field visits to the local governments and women groups to confirm existence of the group enterprises and occurrence of trainings. Details of documents reviewed and persons interviewed are attached in Appendix VI and VII. |
| To what extent has the Ministry ensured that women groups accessed affordable credit for enterprise development through the | The team interviewed the Permanent Secretary, National Programme Coordinator, CAO, LCV, Women Councillors, Mayor, CDOs and women groups in order to understand the WEF funding process, and challenges faced. The team also reviewed a sample of documents in order to understand the |

| | |
|---|--|
| <p>revolving fund?</p> | <p>operations of UWEP, the challenges faced during the implementation of the program, and to obtain evidence to support the audit findings and conclusions. A list of documents reviewed is attached as Appendix VI</p> <p>The team also undertook field visits to the local governments and 83 women groups to confirm existence of women groups and enterprise funding as well as loan recovery. However, 5 of the selected women groups could not be traced and 1 had disagreed and returned the funds. Eventually 77 women groups were inspected and interviewed. Details of persons interviewed are attached in Appendix VII.</p> |
| <p>To what extent has the Ministry ensured that the institutional support component effectively and efficiently managed and coordinated Programme activities?</p> | <p>The team interviewed officers from UWEP to establish the extent of their involvement in the coordination of implementation of UWEP by the Local Government authorities.</p> |

2.3 Data Analysis

The team analyzed data collected using both qualitative methods from interviews and quantitative methods (descriptive analysis for numerical data) to obtain an in depth understanding of the trend of performance over the years

The responses from interviews were compiled and compared for relationship, similarities and frequency among others. The analysis focused on the availability and timeliness of funding, number of funded enterprises, rate of success and survival of enterprises, and recovery of the revolving loans among others. In addition, trends were established.

CHAPTER THREE

3.0 **SYSTEMS AND PROCESS DESCRIPTION**

3.1 **Roles and Responsibilities of Key Players**

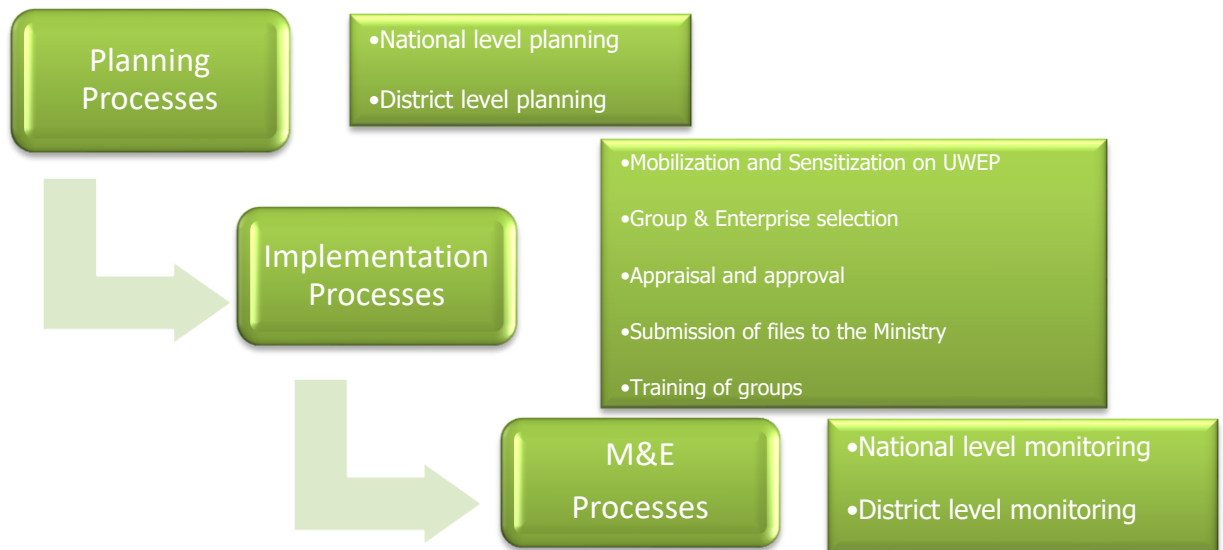
There are a number of key players with different roles in the implementation of the Uganda women entrepreneurship program. Table 3.1 below details the roles and responsibilities of key stakeholders involved in the implementation of UWEP.

Table 3.1: Summary of key players and their roles

| Key Players | Roles and Responsibilities |
|---|---|
| Parliament | <ul style="list-style-type: none"> • Mobilization and appropriation of adequate funds for the Programme to ensure consistency, sustainability and national coverage. • Advocates for increased funding for the Programme. |
| Ministry of Finance, Planning & Economic Development | <ul style="list-style-type: none"> • Include the Programme in the Public Investment Plan (PIP) and Mid Term Expenditure Framework. • Mobilizing resources required for implementation of the Programme. |
| Bank of Uganda (BOU) | <ul style="list-style-type: none"> • Receive and ensure access to released and recovered funds through the MGLSD UWEP and Recovery Accounts in Bank of Uganda. |
| Ministry of Gender, Labour and Social Development | <ul style="list-style-type: none"> • Overall coordination and management, monitoring and evaluation of the programme • Develop and issue programme operational manuals and guidelines • Inclusion of the programme in the Social Development Sector Plan in order to align it with the provisions of NDP II. |
| Project Steering Committee(PSC) | <ul style="list-style-type: none"> • Providing technical and policy guidance to the Programme. • Providing technical and operational guidance to the implementation of UWEP • Reviewing and approving UWEP Annual Work Plans and Budgets. • Provision of reports on progress of implementation of UWEP to the different member Permanent Secretaries. |
| Technical Support Unit(TSU) | <ul style="list-style-type: none"> • Provides support at national and local government level through conducting regional quarterly sensitization • Conducts quarterly training of trainers to build capacity of technical staff from all districts, municipalities and KCCA • Reviews and verifies the accuracy of the submitted files from the districts and recommends them for funding. |
| National Women’s Council (NWC) | <ul style="list-style-type: none"> • Mobilization, participation in the approval of enterprises and monitoring implementation of the Programme. • To unite women of Uganda for development and engage them in activities that are of benefit to them and the nation |
| Ministry of Local Government | <ul style="list-style-type: none"> • Coordinate implementation and managing all Government programmes countrywide. • Incorporate UWEP activities in the District Development Plans (DDPs) and implemented in line with the established rules and guidelines. |
| Districts/KCCA | <ul style="list-style-type: none"> • Ensure that the programme implementation is integrated/ mainstreamed in the existing government structures. • Ensure that the operations of UWEP within the District are carried out in accordance with the Programme Guidelines |
| Community This is a very important player where the actual women groups are formed and enterprises implemented | <ul style="list-style-type: none"> • To form women groups required to drive the objective of the programme • Implement the programme through running the enterprises/projects funded and pay back the funds. |

3.2 **Systems and Process Description**

The UWEP operation processes involve planning, implementation and monitoring and evaluation at the national, district and community level as illustrated in diagram 3.1- UWEP Operation Process below;



The process is described as follows;

3.2.1 **Planning Processes**

At the National level, planning and budgeting of the UWEP programme is undertaken by the MGLSD and is spearheaded by the PS-MGLSD. The plans and budgets are prepared in line with the programme goals, desired outputs and outcomes. The approved work plan and budget prepared are submitted to Ministry of Finance to be included in the Public Investment Plan.

At the Local government level, the planning and budgeting is spearheaded by the technical planning committee headed by the respective Accounting Officers. After the work plans and budgets are prepared, they are submitted to the executive committee for approval and incorporated in the development plans of the local governments. The UWEP planning process is in line with the National budgeting process which begins on 15th September and runs up to 31st May.

At the Community level the planning and budgeting is undertaken by the women groups guided by the CDOs. The groups prepare their business plans and budgets which are submitted for appraisal, endorsement and recommendation for funding by the local government.

3.2.2 Implementation processes

i) Mobilization and sensitization of the public on UWEP

The Mobilization and sensitization of the public is vested with the UWEP TSU and is carried out through quarterly meetings and regular workshops at national and local level. This is done to ensure that all stakeholders understand the purpose of UWEP and how it will be administered. It also facilitates easy formation of groups and coordination of the programme. The staff who are sensitised include LCV chairpersons, mayors, town clerks, CAOs and DCDOs (Executive Committees of the District, Municipality and KCCA) who then engage in mobilization and sensitization of the public on UWEP.

The Ministry of Gender, Labour and Social Development signs MOUs with implementing Districts/ Municipalities and KCCA which clearly stipulate the roles, responsibilities and obligations of the parties involved.

ii) Formation of Women Groups

The Local Council (LC) 1 and Women Council leaders mobilize the area women, through meetings, to form groups. The members of the women groups elect among themselves leaders and members of the women management committee, procurement committee and social and accountability committee with each member belonging to one of these committees. The women then fill enterprise interest forms which are submitted to the Sub-Counties, town councils and Divisions for the selection process.

iii) Beneficiary and Enterprise Selection

After formation of women groups, selection of the beneficiaries is undertaken. This is a community participatory process undertaken by the Beneficiary Selection Committee chaired by the Sub-County Chief whose members include the LCI Chairperson, Parish Chief, LC III Chairperson, Women Council Chairperson of the Sub-County and the Community Development Officer (CDO). During the selection process, the respective LC 1 Chairpersons verify the socio-economic status of the individual women, whether they have benefited from any other support under existing programmes, and confirm that the selected women group members are bona fide Ugandans who reside within their respective communities.

The women groups selected by the committees are then taken through the enterprise selection process.

Enterprise Selection: The selection process is guided by the Enterprise Funds Access Guidelines. The CDO and relevant sector experts guide the women groups selected for funding in deciding on the most viable enterprise, including new profitable ventures, based on its viability, marketability, profitability and sustainability. Priority is given to enterprises in value addition. The selected women group members agree on the final enterprise for which a proposal is developed.

The women groups fill out enterprise application forms, a business plan and individual forms in duplicate and submit a completed file together with minutes of group meetings

to the Sub-County for desk and field appraisal. The second copy is retained within the group for records.

iv) Desk and Field Appraisal of the Women Group Applications

At the sub county, an appraisal team comprising of the sector expert, Community Development Officer and two members co-opted by the Sub-County Chief guide the appraisal of women group applications. The appraisal consists of the Desk Appraisal and the Field Appraisals.

The Desk Appraisal focuses on completeness of documentation in line with sector standards & norms, beneficiary targeting, enterprise selection, appropriateness of budgets and conformity with UWEP guidelines, while the Field Appraisal involves the selection team visiting the actual location of the enterprises. During the field appraisal, verification of information on application forms is performed as well as checking appropriateness of the beneficiary targeting, participation of women beneficiaries & communities in the selection of the enterprise, viability & sustainability of the enterprise, and environmental & social safeguards. Field Appraisal is done only if the Women Group has passed the Desk Appraisal. The results of the appraisals are documented using the desk and field appraisal forms.

An appraisal report detailing the shortlist of women groups that passed the appraisal process are then submitted to the District Executive Committee for subsequent approval.

v) Approval and Endorsement of Women Groups

At the District/Municipal level, the Technical Planning Committee (TPC) and Executive Committee verify the appropriateness of the women group shortlists received from the lower local governments and thereafter approve selected women groups based on the District UWEP enterprise fund budget. The approval is documented using the DEC Enterprise Review checklist and the approved women groups then apply for funds.

vi) Submission to the Ministry for Funding

The CAO submits a schedule of the Women Enterprises to be funded along with the "Women Group Files" to the Permanent Secretary, Ministry of Gender, Labour and Social Development. The Technical Support Unit at the Ministry reviews and verifies the accuracy of the submitted files and recommends them for funding. The MGLSD then releases funds to the Local Governments and Municipalities.

vii) Training of Women Groups

a) Pre-fund Training

Before release of funds to the Women Groups Accounts, the Groups must be thoroughly trained in bookkeeping, financial management, group dynamics and others as further explained. Training of Women Groups takes the form of hands-on practical experience and is facilitated by accredited Vocational Training Institutions or Local Artisans and Leading Individual Entrepreneurs. At least 80% of the training time is devoted to practical tasks with clear outputs in accordance with the expected skills levels set for each trade.

The pre-fund training (Basic Skills Trainings before funds accessing) includes basic record keeping, customer care, business skills, Financial Literacy, Group Dynamics and Financial accountability. Pre-fund training involves 15 hours of training, delivered over several days (11am to 5pm on weekdays), taking at least 5 hours each day suitable to cover at least 3 modules. The Training modules are attached in **Appendix VIII**. The training in the modules can be conducted before funds accessing, in the middle of their project implementation and also towards the end of their project.

b) Capacity and Skills development Training

In addition, women groups that receive funding under the Capacity and Skills Development component are trained and empowered with trade based skills. The trade based training are offered by accredited Vocational Training Institutions or Local Artisans and Leading Individual Entrepreneurs fully registered. The apprenticeship is offered by local artisans with existing established business. The Institutions and/or Local Artisans that offer training should be selected using the guidelines spelt out in the UWEP Community Procurement guidelines. The sector experts at the Local Government level provide technical guidance to women beneficiaries to identify individuals or institutions who can train them in the skills that are needed for the effective implementation of their enterprises.

Finally, the Local Government Technical staff provide Quality Assurance measures before and within the training to ensure value for money. This is also guided by the Programme officer Skills Development & Entrepreneurship at MGLSD.

viii) Disbursement of UWEP Funds

Approved groups sign a financing agreement with Districts, Municipalities and KCCA. Thereafter, the Local Governments and Municipalities release the funds received from MGLSD to the selected Individual Women Group Accounts.

However, effective 1st April, 2019, through the Cabinet memo Minute 129 (CT 2019) 3 (IV), a performance improvement measure for UWEP was approved to disburse funds directly to approved women beneficiary groups' accounts from Bank of Uganda.

ix) Management of the Enterprises

The funded women groups handle the day to day running of their group enterprises through the Enterprise Management Committees (EMC), the Procurement Committees (PC) and the Social and Accountability Committees (SAC) that were elected at group formation. All the group members are entitled to equal benefits under the Programme.

The EMC has a delegated authority to manage the enterprise on a daily basis on behalf of the groups.

Women Group Procurements are guided by the UWEP Procurement Guidelines which are in line with the existing PPDA guidelines and Regulations for Government of Uganda. At the Community level, women groups are responsible for procurement of their productive assets and tools through the use of community PC. The PC helps to identify service providers, negotiate and recommend to the Enterprise Management the inputs required by the group to implement the enterprise.

And the Social and Accountability Committee is mandated to follow up the utilization of the Group funds.

x) Management of the Revolving Fund

The PS-MGLSD is responsible for accounting for UWEP funds released to the MGLSD, while the Accounting Officers at the Local Governments and the beneficiary women groups are responsible for the accountability of funds disbursed to them at the District and community levels.

The funds disbursed to each Women Group are treated as a revolving Fund to be repaid in accordance with the Financing Agreement between the District/KCCA and the beneficiary Women Group. This process is witnessed by the Resident District Commissioner/ Resident City Commissioner. The scheduling of the repayment of the loan is based on the Enterprise maturity period and the business plan. Copies of the repayment plans agreed upon between the District/KCCA and Women's Group are submitted to MGLSD. All Women Groups are required to deposit their repayments into the District UWEP Recovery Account and receive a receipt from the District for every instalment made.

With the approval of the Accountant General, each District/KCCA is required to open two special accounts known as the Women Enterprises Account and the UWEP Recovery Account to handle the funding of women groups and repayments respectively.

The Districts Local Governments and Municipal Councils maintain a ledger for each women's group for purposes of monitoring and reporting on the repayments to MGLSD. The Districts submit financial reports on the status of recoveries of the Revolving Fund to Permanent Secretary Ministry of Gender, Labour and Social Development (PS/MGLSD) on a monthly basis from the planned start of repayments.

The MGLSD ensures proper planning, coordination and management of the revolving funds. The MGLSD opened up a UWEP Recovery Fund Account in Bank of Uganda on which the repayments from the Districts/ KCCA are made. The usage of the funds on this account is authorized by the PS/MGLSD with the approval of the Accountant General.

xi) Monitoring and Evaluation (M&E)

UWEP Monitoring is a continuous process of systematic data collection to inform project /programme managers and key stakeholders on progress in relation to planned inputs, activities and results, as well as the use of allocated resources while Evaluation entails comparison of actual programme impacts against agreed strategic plans. Monitoring and Evaluation under UWEP is carried out at the National, District & Community levels.

a) Monitoring at the National level.

The Programme Steering Committee (PSC) provides the overall policy monitoring and supervision of the UWEP M&E Strategy. The PSC meets Bi-annually and reviews all reports and provides policy oversight to the strategy. The Programme Steering Committee provides the day-to-day policy oversight to the M&E Strategy. The PSC conducts independent field visits twice a year to UWEP districts and enterprise sites to obtain first-hand information on progress of UWEP implementation.

The measures under the M&E function include; routine technical support visits to various sampled Districts and Municipalities by the Technical Support Unit (TSU). The TSU monitors and offers implementation support and guidance to the district and sub-county implementing teams as well as Women Leaders on various aspects of programme implementation. The TSU also ascertains the level of compliance with M&E procedures at community, sub-county and sub-enterprise levels with regard to error-free data recording, accuracy in data entry, and timeliness in key stages of M&E tasks including data collection, analysis and reporting.

b) Monitoring at the local government level

At district/local government level, the District Planner, supported by District Technical Staff; RDCs; Political Leaders and UWEP TSU, manage the M&E function of UWEP. The interface between these actors is rigorous and dynamic with the aim of institutionalizing and ensuring a coordinated M&E process.

Political monitoring is integrated into the regular M&E systems. Simple tools are prepared to be used by politicians for data collection during scheduled monitoring. Also, the political monitoring team is accompanied by at least one technical staff for purposes of preparing standard reports to fit into the UWEP M&E process.

Both technical monitoring (assessment of the strategy that is being used in programme implementation to establish whether it is achieving the required results) and political monitoring involve not only the collection of data but also providing technical and political support to the enterprise members. The District Planner coordinates UWEP M&E at the district level but also works cordially with sub-county M&E focal point persons to get information and data. The UWEP Focal Point Person facilitates the M&E activities of the various stakeholders at the district level. He/she works in collaboration with the District Planner, to provide reminders to all stakeholders to conduct UWEP M&E with the required rigor and quality at district level.

District monthly and quarterly reports are prepared and submitted to MGLSD UWEP monitoring and evaluation team.

c) Monitoring at the Community Level

Community-level monitoring of projects is the primary role of Women Enterprise Management Committees (WEMCs) and supported by the sub-county CDOs or Assistant CDOs. Both district level stakeholders and TSU-MGLSD staff from time to time sample communities to be visited /monitored in order to verify community and Sub County based reports.

The monitoring at the community level is a participatory method where a Community Score Card (CSC) is used to establish the level of satisfaction among the women on quality of processes and implementation of UWEP. Project-based meetings are held at project sites and attended by the District staff in charge of UWEP and members of executive of WEMCs to identify specific problem areas associated with their services and propose actions for improvement. An independent facilitator with both quantitative and qualitative research methods facilitates these meetings.

Thereafter, a meeting of community representatives of women, men and community leaders (LC-1 and local sector committees) in the villages where the enterprise is located is held to appraise the performance of the project against set indicators, with the purpose of playing active role in improving the quality of services provided by UWEP.

An interface meeting is then held to harmonize the results of the meeting with the community (users) and those of the implementers (providers) to come to a consensus on scores of the enterprises. At this level, Specific Project Monthly progress reports are prepared by the WEMC and forwarded to sub county CDO who reviews them and forwards to the district planner.

xii) Mid-Term Evaluation (MTE)

A mid-term evaluation is conducted after 2.5 years for the on-going programme. This mid-term evaluation serves two immediate purposes, that is, decision-making and taking stock of initial lessons from experience. The mid-term evaluation provides UWEP TSU with a basis for identifying appropriate actions to; address particular issues or problems in design, implementation and management, reinforce initiatives that demonstrate the potential for success, determine whether satisfactory progress is being made towards meeting the original programme objectives, evaluate the initial outcomes of the programme on the beneficiaries; draw lessons from the experience thereby enabling the government to adapt its methodology for the future and provide informed basis for strategy modification as well as accountability (efficiency, effectiveness, impact, relevance & sustainability).

CHAPTER FOUR

4.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents; (a) findings of the audit which address the audit objectives and the corresponding audit questions related to capacity and skills development, women enterprise fund and institutional support, (b) the conclusions of the audit based on the audit findings presented in each specific objective, and (c) recommendations to improve the implementation of UWEP. Below are the detailed findings;

4.1 Capacity and skills development

This subsection of the report presents the findings on the implementation of the capacity and skills development component, that is, whether needs-based skills trainings were undertaken to enable women initiate and manage enterprises.

4.1.1 Capacity and Skills Development targets

According to section 2.5 of the UWEP programme document, 10,000 women were supposed to receive funds under the skills and capacity development component by 2019/20²⁰.

From the review of the progress reports²¹ and the UWEP Master Schedule, I noted that only 4,185 women were financed through the skills and capacity development component. *The table below refers;*

Table 4.1: Number of women financed under the capacity and skills development Component²²

| S/n | Financials Year | Planned No. of Women beneficiaries to be Financed | Actual No. of Women beneficiaries Financed | Variance | Percentage |
|-----|-----------------|---|--|--------------|------------|
| 1 | 2015/16 | 2,000 | - | 2,000 | 0% |
| 2 | 2016/17 | 2,000 | 937 | 1,063 | 47% |
| 3 | 2017/18 | 2,000 | 1,343 | 657 | 67% |
| 4 | 2018/19 | 2,000 | 1,167 | 833 | 58% |
| 5 | 2019/20 | 2,000 | 738 | 1,262 | 37% |
| | Total | 10,000 | 4,185 | 5,815 | 42% |

Source: Auditors' review of progress reports.

From the audit analysis above, capacity and skills development component achieved 42% (4,185 women) of the targeted 10,000 women beneficiaries.

²⁰ Section 2.5 of the UWEP Programme Document 2019 – page 10

²¹ UWEP progress reports of 2015/16, 2016/17, 2017/18, 2018/19 and 2019/20

²² UWEP end of phase 1 report June 2020

Furthermore, the UWEP Programme document, 2015 stipulates the funding allocation criteria for the three Programme Components as follows; Institutional Support (15%), Capacity and Skills Development (15%) and Women Enterprise Fund (70%). This allocation criteria was amended in the revised Program document, 2019 as follows; Institutional Support (20%), Capacity and Skills Development (10%) and Women Enterprise Fund (70%). However, from the review of the UWEP phase 1 report²³ of June 2020, the capacity and skills development component was allocated only UGX.2,375,827,784 (2.2%) during the 5 years under audit instead of UGX.15,224,495,407 required.

The Table below shows a breakdown of the funds allocated for capacity and skills development component;

Table 4.2: Allocation of Funds to Capacity and Skills Development component

| Financial Year | Required Allocation | Capacity & skills Development (actual allocation) | Distribution (actual allocation) percentage |
|----------------|-----------------------|---|---|
| 2015/2016 | 322,615,116 | 0 | 0% |
| 2016/2017 | 3,650,902,099 | 487,706,348 | 2% |
| 2017/2018 | 4,614,356,324 | 738,371,833 | 2.4% |
| 2018/2019 | 4,983,138,850 | 695,935,900 | 2.1% |
| 2019/2020 | 1,653,483,018 | 453,813,703 | 2.7% |
| TOTAL | 15,224,495,407 | 2,375,827,784 | 2.2% |

Source: Auditors' review and analysis of progress reports and payment files.

The under allocation of funds to the capacity and skills development component was attributed to: non-prioritization of the component; the failure to develop specific forms for the capacity building fund; and the failure to provide sufficient information about the component to the women groups to enable them apply for the capacity/skills funds as stated in the UWEP Progress report of October, 2017 (page 11).

Similarly, the UWEP "End of Phase1 report, 2020" also indicated that limited uptake of capacity and skills development component in part resulted from the limited popularization of this component amongst beneficiaries and the fact that funds accessed under this component must be paid back by the women beneficiaries. This requirement deterred the women groups from applying for these funds.

Interviews with focal point persons and women groups in the districts visited also revealed that they were not receiving as many applications from women under the capacity and skills development component due to the requirement for the women groups to pay back the funds. The groups instead preferred a component where all funds were directed to starting up an enterprise (WEF). This subsequently resulted in low applications for the capacity and skills development component.

Further clarification sought from the 77 women groups visited showed that none of the groups had applied to benefit from UWEP through the capacity and skills development

²³ UWEP phase 1 report of June 2020

component. When asked why, they responded that they were not aware that they could benefit from the capacity and skills development component. This resulted from inadequate sensitization from district and sub county officials about the capacity and skills development component.

The audit team further noted that there was a lack of detailed training programmes for women groups in the different regions of the country to ensure all aspects of the training are covered. None of the district/Municipality CDOs interviewed availed training programmes and reports following the trainings.

In addition, an interview with Management of UWEP revealed that UWEP training officers did not regularly supervise the trainings delivered by the district/municipality officials to ensure the trainings delivered are of the required quality. Management explained that UWEP did not have enough capacity in terms of staff and funding to fully supervise such trainings.

It should be noted that the failure to achieve the planned targets and capacity and skills development may impact the Programme's ability to achieve its objective of empowering women with skills to start and manage enterprises.

Management response

Management explained that according to the programme guidelines, Skills and Capacity Development Funds have been part of the revolving funds which beneficiaries were expected to borrow and pay back just like is the case with WEF. However, the Ministry was in the process of seeking approval from Cabinet to amend the Programme implementation guidelines with a view to have funds under the component managed at the MGLSD. This would enable the Ministry to carryout adequate skills development for all women beneficiaries under the Programme. Under the current arrangement, the Ministry had sensitized both LGs and Women Beneficiaries on the importance of this component however majority of the women continue to prefer WEF to S&CD.

Conclusion

In the first phase of 5 years UWEP achieved only 42% of its target on capacity and skills development component as a result of under allocation of funds to the component and low prioritization and sensitization of the component by the lower local government implementers, which resulted into low participation by women groups under the component. This impacted significantly on the ability of women groups to effectively manage business enterprises with most of their projects registering low success rates.

Recommendation

- The Ministry should prioritize implementation of this component of the programme and should review the component implementation strategy for better results.
- The Ministry should sensitize the local government implementers on the importance of capacity and skills development in enterprise start up and management among the women beneficiaries. This will result in improved training by the lower local government implementers, emphasizing the importance of women gaining skills in achieving success of their enterprises.

- The MGLSD should consider reviewing the programme requirements to make it mandatory for any beneficiary to undertake a skills and capacity training before accessing programme implementation funds. This will result in improved survival rate of enterprises ventured into for the first time.

4.1.2 Adequacy of the capacity and skills development training provided

Section 2.2.2 (a) of the UWEP Skills Training Handbook²⁴ states that Skills training of the women groups shall be undertaken by accredited Vocational Training Institutions or Local Artisans and Leading Individual Entrepreneurs fully registered. Local artisans with already existing business in these trades will be preferred for apprenticeship training.

A review of the UWEP End of phase 1 report, June 2020²⁵ revealed that 4,185 women constituting 350 groups benefited from skills development component and were trained on trade-based skills as noted above, with 141 women groups benefiting from the eastern region, 43 from the western region, 73 from Central region, 60 from the northern region, and 33 from Kampala metropolitan region. However, analysis of the Progress reports revealed that there was no mention of the Vocational Training Institutions, Local Artisans and Individual Entrepreneurs that trained the groups in the different districts/regions.

In addition, whereas UWEP Management explained that training reports were held at the district/municipality level, an inquiry from CDOs both at the districts and Municipalities revealed that there were no specific training reports on capacity and skills development. This made it hard to verify if the trainings under this component were conducted, and whether their quality was adequate.

The UWEP End of phase1 report, June 2020, further noted that in partnership with Uganda Industrial Research Institute (UIRI), seven (7) women groups with a total of 125 participants from the districts of Kasese, Kalungu, Serere and Pader were trained in value addition, branding and packaging of their products. The table below refers;

Table 4.2.2: Women Groups Trained under UIRI

| Region | Groups trained | Nos | Areas of training | Out puts |
|-------------------------|--|------------|--|---|
| Northern Region – Pader | <ul style="list-style-type: none"> • Pader Women group • Legkwo Soap making group • Tek group | 30 | Base products for shea butter; Body cream, lotions, and liquid detergents Marketing skills and costing | Body lotions, creams and liquid soap from shea butter Sales and Market skills |
| Eastern region – Serere | <ul style="list-style-type: none"> • Ajokis Edeke Bakery (S&CD) • KAWO Fresh Bakery | 20 15 | Making of; Bread, Doughnuts mandazi, bagia and cakes Marketing skills Costing | Quality confectionaries with a longer shelf life Sales and marketing dynamics Brand name for their products |
| Western Region | <ul style="list-style-type: none"> • St Lucy soap | 30 | Bar soap | High quality bar and |

²⁴ UWEP – Skills Training Handbook, January 2017 – Page 10

²⁵ UWEP end of phase 1 June 2020 report

| | | | | |
|------------------------------------|---|------------|---|--|
| - Kasese | processing Rwenguhyo Cell 1 (WEF) | | Liquid soap Marketing skills Costing | liquid soap Exposure to market dynamics Exposure to Entrepreneurship skills Marketing and branding |
| Central region – Kalungu Masaka | Kalungu Dairy farmers (WEF) | 30 | Yorghurt Soya milk Value addition to milk Marketing skills | Production of high- quality yoghurt and other products from milk Processing of Soya milk Packaging Marketing skills |
| Total | | 125 | | |

In order to enhance the capacity of women groups to improve the quality of their products/services, the Ministry undertook a needs-assessment of groups engaged in value addition enterprises in November 2018. The aim of the needs assessment was to identify specific training needs and propose recommendations to address the needs identified. The exercise was conducted to inform the Enterprise based Skills Training. A total of 128 groups were assessed and it was noted that 47% had not had any formal training in adding value to their products, 70% did not brand their products nor use appropriate packaging. The report recommended that there was a need to support women beneficiaries in enterprise based skills training and incubation that specifically focuses on their particular enterprise, acquire appropriate technology and trained on how to use the acquired technology, and have their products certified by Uganda National Bureau of Standards and registration by Uganda Registration Board. As a result of this Needs Assessment, 7 groups (5.5%) of the 128 comprising 125 women were sampled and trained in value addition, in order to enable them to graduate into small and medium enterprises, as noted in the table above. This performance is low as compared to the number of women engaged in the value- addition enterprises.

In addition, Management explained that there was no mechanism in place to ensure that the women funded under C&SD were actually trained as required by the Programme. Reliance was placed on local governments to ensure that the women who benefited under the C&SD received the intended training. This was attributed to low number of programme staff to effectively supervise C&SD trainings.

This implies that the 350 women groups financed under the C&SD component could have started up enterprises without getting the hands on practical training on the enterprises ventured into.

Management Response

According to the Programme guidelines, groups with the guidance of sector experts at LG level were free to identify an individual or institution to train them on the skills that they need to effectively undertake their enterprise. In addition, the programme developed a comprehensive Skills Development handbook that is intended to guide women groups and sector experts on the skills needed to carry out any given enterprise. Furthermore, it is a

requirement under the Programme that the approved groups before accessing their funds are given basic training in book keeping, financial management, group dynamics and community procurement guidelines among others by LG Sector Expert.

The Ministry developed and oriented LGs on the operation of the MIS which has a component of tracking the Capacity and Skills development component. The MIS can be accessed through URL: uwepimis.mglsd.go.ug.

The Ministry is awaiting approval by Cabinet to amend the programme guidelines such that funds for the capacity and skills development component is managed by the Ministry. The Ministry intends to collaborate with specialized institutions and individual specialists to conduct trainings for women groups in their enterprise based skills using the capacity and skills handbook which was developed by the Programme.

Conclusion

Through the C&SD component, UWEP managed to fund 350 groups consisting of 4,195 women. However there was no evidence that these women actually received the enterprise specific training because UWEP did not put any mechanism in place to ensure that the women actually spent the money on developing needs based skills to enable them start and manage business enterprises.

Recommendation

The Ministry should develop monitoring and reporting guidelines for local Governments and UWEP officials to enable effective follow up on the component performance, and ensure that women groups that receive funds through C&SD actually spend the money on acquiring needs based skills to initiate and manage enterprises.

4.2 Women Enterprise Fund (WEF)

This section presents audit findings on the accessibility of women groups under the WEF component to the fund loans to enable them develop their enterprises, as well as recover the loans for subsequent revolving to other women groups.

4.2.1 Allocation of funds to the Women Enterprise Fund Component

The UWEP document of December, 2015 and as amended in December, 2019 stipulates that Women Enterprise Fund component will be allocated 70% of the funds appropriated and received from Government.

From the review of End of Phase1 UWEP report, June 2020, and Government of Uganda releases for MGLSD, a cumulative amount of UGX 107,Billion was received for the Programme. Hence, the expected allotment for WEF was UGX 75 Billion (being 70% of total release). However, I noted that the allocation criteria was not adhered to and only UGX 65.3 Billion (61% of the released amounts) was spent on WEF, denoting an under allocation to the component of UGX.9.7 Billion. Table 4.3 refers.

Table 4.3: Allocation to Women Enterprise Fund component

| Financial Year | Required Allocation | Required allocation (%) | Amount Received | Actual Allocated for Women Enterprise Fund | Actual Distribution (%) |
|----------------|-----------------------|-------------------------|------------------------|--|-------------------------|
| 2015/2016 | 1,505,537,207 | 70 | 2,150,767,438 | 456,011,300 | 21 |
| 2016/2017 | 17,037,543,130 | 70 | 24,339,347,328 | 11,623,500,745 | 48 |
| 2017/2018 | 21,533,662,847 | 70 | 30,762,375,495 | 20,142,508,762 | 65 |
| 2018/2019 | 23,254,647,968 | 70 | 33,220,925,668 | 22,557,330,069 | 68 |
| 2019/2020 | 11,574,381,123 | 70 | 16,534,830,176 | 10,476,032,202 | 63 |
| TOTAL | 74,905,772,274 | 70 | 107,008,246,105 | 65,255,383,078 | 61 |

Source: Auditors' review of progress reports.

This was attributed to the over allocation to the institutional support component which resulted in provision of insufficient funds to women groups for enterprise initiation and implementation.

Consequently, a review of the application forms and inquiry from the members of the 77 Women Enterprise Groups visited revealed that women groups received inadequate funding to implement their enterprises with 64 (83%) of the 77 groups visited having received less funds than what was requested. Document review, for example, indicated that a total of UGX 704,900,000 was requested by the 64 women groups and only UGX 417,968,000 was received, creating a shortfall of UGX 286,932,000. Specifically, 18 groups of these 64 groups received less than 50% of their budgets. On a positive note, 19 women groups received all the requested funds totaling to UGX.119,420,000 of which two groups received slightly more funds than requested (UGX.425,000). Details indicated in **Appendix IX**.

When asked whether they received explanations for the under disbursement, none of the groups was given an explanation. However, document review at the MGLSD revealed that a detailed explanation is indicated to every group funded for any changes to the budgeted amount by the group and the amount approved by the TSU. However there was no evidence at the local government level of issuance of an explanation to the women groups on the changes made to the approved amounts by the TSU.

Budget cuts affect the implementation of the planned enterprise activities and leads to unsuccessful enterprises in some instances since start up plans had to be adjusted in consideration to the funds received (*refer to Table 4.4 for collapsed groups*). Twenty two percent (22%) of the started enterprises collapsed.

Table 4.4: Number of Women Groups that collapsed

| S/n | Entity | Number of Groups Visited | Is the enterprise started still running? | |
|-----|--------------------|--------------------------|--|----|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 4 | 3 |
| 2 | Fortportal MC | 9 | 9 | 0 |

| | | | | |
|----|-----------------------|-----------|-----------|-----------|
| 3 | Mayuge District | 9 | 7 | 2 |
| 4 | Jinja District | 9 | 5 | 4 |
| 5 | Kyenjojo District LG | 5 | 5 | 0 |
| 6 | Mpigi District LG | 9 | 6 | 3 |
| 7 | Masaka Municipality | 8 | 8 | 0 |
| 8 | Mbarara Municipality | 8 | 6 | 2 |
| 9 | Kamwenge District LG | 6 | 6 | 0 |
| 10 | Mubende Municipality | 7 | 7 | 0 |
| | Total | 77 | 63 | 14 |
| | Percentage (%) | | 82 | 22 |

Source: Auditors' analysis data collected from the field.

It is important to note that out of the target of 100,000 women planned to be financed under the WEF, 135,640 women (136%) were financed. This exceeding performance was attributed to the effort by the Ministry to reach out to as many qualifying applicants as possible, however at the expense of the consequences of budget cuts in some women group applications. Table 4.5 details the planned number of women groups for financing under WEF vis a vie the actual number of women groups financed per year.

Table 4.5: Number of women financed under Women Enterprise Fund component

| S/n | Financials Year | Planned No. of Women to be Financed | Actual No. of Women Financed | Variance | %age |
|-----|-----------------|-------------------------------------|------------------------------|-----------------|------------|
| 1 | 2015/16 | 20,000 | 1,148 | 18,852 | 6 |
| 2 | 2016/17 | 20,000 | 28,585 | (8,585) | 143 |
| 3 | 2017/18 | 20,000 | 44,509 | (24,509) | 223 |
| 4 | 2018/19 | 20,000 | 43,184 | (23,184) | 216 |
| 5 | 2019/20 | 20,000 | 18,214 | 1,786 | 91 |
| | Total | 100,000 | 135,640 | (35,640) | 136 |

Source: Auditors' analysis data collected from the field.

Management Responses

Management explained that they engaged Ministry of Finance Planning Economic Development, and as a result there was an increase in budget from 2,150,767,438 to 24,339,347,328 in the initial years of 2015/16 and 2016/17, respectively. There was need to procure capital development infrastructure (Computers, printers, Motorcycles, Furniture, vehicles and motorcycles for Local Governments) to facilitate effective implementation of the programme both at the Ministry and Local Governments. If the projected funds at inception of the programme had been received, the Ministry would have been able to procure the above equipment without affecting other Programme Components sharing ratio. It should also be noted that part of the approved budget includes contract staff salaries as well.

The reductions made in the group's budgets were informed by different factors like overwhelming demand by women groups for the programme; some budgets are adjusted due

to over budgeting by women groups for non-core inputs, for example, budgeting for siting allowance, lunch allowance, airtime etc. Any budget adjustments made by the TSU are shared with the LGs who are supposed to share with the women groups and other key stakeholders such as LCV Chairperson, Women Council structures, Resident District Commissioner among others.

In addition, according to the Programme guidelines, groups can be funded to a maximum of Shs. 12.5 million yet some groups request for as much as Shs. 30 million. In this case, the group budgets are adjusted to ensure that they fit within the provisions of programme guidelines. In some instances, TSU revises group budgets upwards depending on core inputs required based on nature and type of enterprise.

The Ministry has built capacity of UWEP Focal Point Persons and other technical staff at local government level who are the first line of approving women group files. This was done to ensure appropriate budgeting by women groups, however there is high turnover of key staff in local governments creating capacity gaps. This requires more resources to conduct capacity building trainings for new FPPs and refresher trainings for key stakeholders yet such resources are limited.

Conclusion

The Ministry did not ensure that 70% of Government releases were disbursed to women groups as per the requirements of the Programme which resulted into underfunding of some women enterprises, thus not fully attaining the groups' objectives. This affects the attainment of overall objective of the programme.

Recommendation

- The MGLSD through the Technical Support Unit (TSU) should ensure that the women enterprise fund component is allocated funds worth the sharing ratio (70%) of funds received. In addition, the MGLSD should make a follow up on budgeted funds not received from Ministry of Finance.
- The MGLSD through the TSU should ensure that the local governments provide the women groups with explanations for the changes made to the amounts they requested in comparison with the approved TSU amounts.

4.2.2 Timeliness of Disbursements to Women Groups

Section 5.4.1 of the Program document states that Funds disbursement for approved Women Enterprise is made by MGLSD upon receipt of: (i) Requests for funds from the Local Government/KCCA including a letter from the CAO/Town Clerk/ED and the approved consolidated schedule of Enterprise requests with particulars of each enterprise; (ii) Minutes of DEC/MEC and DTPC/MTPC approval meetings and; (iii) Evidence of fulfillment of fiduciary requirements by the District/Municipality/KCCA.

Through a review of the UWEP Programme document, I noted that the timelines for the different activities leading to disbursement of funds to women groups were not defined. Despite the above, through review of the UWEP progress reports, I noted that delayed disbursement of funds was one of the challenges noted by the implementers.

Furthermore, from the interviews and inquiry of the women groups, focal persons and district CAOs and Town Clerks, I noted delays in the disbursement process of the UWEP funds despite fulfillment of the requirements. From the field inspections, I noted that 29 (38%) of the women groups had a waiting period of more than 12 months from approval of application to receipt of funds, while 26 (34%) waited for a period of between 6-12 months, 19 (25%) waited for a period of up-to 6 months, and 3 groups (4%) could not remember how long it took to get funds.

Table 4.6 details the period in months and years the women took to receive funds after submitting their application .

The women expressed their disappointment to the delays to receive the funds and they rated the process as being complicated and difficult. In addition, some were required to restart the application process several times after their documents had been misplaced by the Districts/Municipalities upon initial submission. **Table 4.7** shows the women’s perception of the delays in receiving the funding.

Table 4.6: Time taken to receive funds applied for

| S/n | Entity | Number of Groups Visited | How long did it take from the time you applied for funds to when you received (Years) | | | | | |
|-----|----------------------|--------------------------|---|-----------|-----------|-----------|-----------|----------|
| | | | Don't remember | >0-6m | >6m-1yr | >1-1.5yrs | >1.5-2yrs | > 2yrs |
| 1 | Iganga District LG | 7 | 0 | 0 | 2 | 0 | 3 | 2 |
| 2 | Fortportal MC | 9 | 0 | 1 | 5 | 0 | 2 | 1 |
| 3 | Mayuge District | 9 | 0 | 0 | 3 | 0 | 5 | 1 |
| 4 | Jinja District | 9 | 2 | 3 | 1 | 0 | 2 | 1 |
| 5 | Kyenjojo District LG | 5 | 0 | 3 | 0 | 1 | 1 | 0 |
| 6 | Mpigi District LG | 9 | 0 | 2 | 3 | 0 | 3 | 1 |
| 7 | Masaka Municipality | 8 | 0 | 1 | 2 | 1 | 4 | 0 |
| 8 | Mbarara Municipality | 8 | 0 | 4 | 3 | 0 | 1 | 0 |
| 9 | Kamwenge District LG | 6 | 0 | 4 | 2 | 0 | 0 | 0 |
| 10 | Mubende Municipality | 7 | 1 | 1 | 5 | 0 | 0 | 0 |
| | Total | 77 | 3 | 19 | 26 | 2 | 21 | 6 |
| | Percentage (%) | | 4 | 25 | 34 | 3 | 27 | 8 |

Source: Auditors’ analysis data collected from the field.

Such long waiting periods affected performance and success of the projects especially agricultural enterprises which greatly depend on seasons and market value of crops grown at any particular period. For example, some women groups in Jinja district had to change from tomatoes to sugarcane growing due to delays in receipt of funds, and the profitable season for tomatoes had passed.

Whereas effective 1st April, 2019, through the Cabinet memo Minute 129 (CT 2019) 3 (IV), a performance improvement measure for UWEP was approved to disburse funds directly to approved women beneficiary groups’ accounts from Bank of Uganda, there

were still significant delays resulting from delayed and insufficient/under release of funds from MoFPED to the Programme.

Table 4.7: Perception of the WEF process

| S/n | Entity | Number of Groups Visited | Do you believe the process of acquiring the WEF was smooth | |
|-----|----------------------|--------------------------|--|-----------|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 3 | 4 |
| 2 | Fortportal MC | 9 | 3 | 6 |
| 3 | Mayuge District | 9 | 4 | 5 |
| 4 | Jinja District | 9 | 2 | 7 |
| 5 | Kyenjojo District LG | 5 | 5 | 0 |
| 6 | Mpigi District LG | 9 | 2 | 7 |
| 7 | Masaka Municipality | 8 | 3 | 5 |
| 8 | Mbarara Municipality | 8 | 4 | 4 |
| 9 | Kamwenge District LG | 6 | 4 | 2 |
| 10 | Mubende Municipality | 7 | 4 | 3 |
| | Total | 77 | 34 | 43 |
| | Percentage (%) | | 44 | 56 |

Source: Auditors' analysis data collected from the field.

Table 4.7 shows that 56% of the women groups, the team interacted with, responded negatively, stating that the process of accessing the funds is cumbersome, with so many requirements and long waiting periods for funding despite fulfilling all the requirements.

This was attributed to the delays in disbursement of funds to the women group accounts since this could not be done before the pre-funding training was conducted. As a result, the delay negatively impacted the implementation of the enterprises due to the following;

- Increase in the prices of goods required to initiate the businesses hence affecting the approved budgets.
- Many group members that were registered beneficiaries lost interest in the project and by the time the money was released only few members were still interested, hence only benefiting a few.
- Changes in the market environment impacted on the enterprises initially approved and budgeted for and when the money was eventually disbursed groups completely took on different enterprises that were not approved by the TPC. This was observed in five of the 77 groups visited.

Management Response

Management explained that the Ministry sought and attained approval from Cabinet to adjust Programme guidelines to allow fund disbursement directly to women group accounts from BOU as opposed to the earlier arrangement where the funds for approved

groups had to go through Local Government Women Enterprise Fund accounts. This has since shortened the funds disbursement process.

Despite the above arrangement, the Programme still faces a challenge of overwhelming demand for the Programme funds amidst limited funding. For example, some local government receive as many as 1000 files in a single financial year yet available funds can only support a maximum of 60 groups depending on IPFs. The Ministry issues IPFs to LGs depending on anticipated releases by Ministry of Finance, Planning and Economic Development, however, in most cases the actual releases to the programme fall short of budget allocation. At this level, Local Governments have already vetted and approved all groups only awaiting release of funds. In this case, the Local governments are forced to fund groups in a phased manner basing on first come first serve basis which delays some groups to access funds.

The same rule of first come first served basis is applied by the Ministry in determining which local government gets funds first. In addition, all women files received from LGs are verified and banked pending availability of funds.

In cases where groups have been banked, the Ministry communicates to the local governments through Focal Point Persons on which groups have banked pending availability of funds. The Focal Point Persons are requested to communicate this information with all key stakeholders including; Resident District Commissioners (RDCs), DEC/MEC and D/MTPC members, Women Council Chairpersons at all levels, Community Development Officers, Sub County Chiefs and all affected women groups. In addition, local governments are guided to display details of successfully groups on notice boards or any open place for public accountability and to increase on programme ownership by the public.

Conclusion

There were significant delays in the disbursement of funds to successful applicants which frustrated beneficiaries leading to change of some enterprises investments without approval. The disappointment in the disbursement processes was noted in 56% of the groups interviewed.

Recommendation

The TSU should further review the requirements for the disbursement process and ensure that the processing of funds is done in the shortest time possible. In addition, in case of delays, reasons should be documented and actions to address them identified.

4.2.3 Management of the Women Groups

Chapter 3.1 (v) of the revised Programme document states that the women's group will constitute three (3) committees to handle the day-to-day running of their group enterprise. The members will elect from among themselves to these committees which are the Enterprise Management Committee (EMC), the Procurement Committee (PC) and the Social and Accountability Committee (SAC). All the group members are expected to belong to one of these three committees and are entitled to equal benefits under the Programme.

From the interactions with the women groups visited, I noted that governance within the groups was a big challenge. At the start of the project, all committees were well constituted to ensure approval of the women groups. However, most of the committees constituted were not active to manage the enterprises. Analysis of data collected from women groups visited indicated that 59 (77 %) of the women groups inspected did not have active constituted and functional committees as required. This could have been the cause of collapse of projects, misunderstandings among the group members, and the failure to pay back all the funds received.

Table 4.8 details the number of women groups which constituted the required committees and those that did not, while from Table 4.4 above, the number of collapsed groups noted could partially be a result of the failure to constitute the required committees as well as misunderstandings within the committees. It was observed that 14 (18%) of the 77 women groups inspected had collapsed.

Table 4.8: Groups with and without committees

| S/n | Entity | Number of Groups Visited | Do the WGs constitute the required committees to run the enterprises | |
|-----|----------------------|--------------------------|--|-----------|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 0 | 7 |
| 2 | Fortportal MC | 9 | 2 | 7 |
| 3 | Mayuge District | 9 | 0 | 9 |
| 4 | Jinja District | 9 | 1 | 8 |
| 5 | Kyenjojo District LG | 5 | 1 | 4 |
| 6 | Mpigi District LG | 9 | 5 | 4 |
| 7 | Masaka Municipality | 8 | 3 | 5 |
| 8 | Mbarara Municipality | 8 | 1 | 7 |
| 9 | Kamwenge District LG | 6 | 3 | 3 |
| 10 | Mubende Municipality | 7 | 2 | 5 |
| | Total | 77 | 18 | 59 |
| | Percentage (%) | | 23 | 77 |

Source: Auditors' analysis data collected from the field.

This was attributed to the inadequate training where the groups would have been sensitized on the significance of the committees in the implementation of the projects. The failure to detect this early was as a result of limited monitoring. The TSU expected the local government implementers to ensure governance in the groups was strong through regular supervision and monitoring, but this was not effectively done.

Management Response

Management explained that the Ministry has guided the District Local Governments through regional review meetings, monitoring and support supervision, provision of training materials and UWEP guidelines. The members are trained on how to manage group enterprises and ensure that group resources are not abused. However, in some

instances some groups tend to disagree after they have received funds, however the Ministry and LGs continue to sensitise groups on the importance of having a united and strong leadership.

In addition, the new approved programme guidelines allow groups to decentralise management of their enterprises. This means that each member can be allowed to manage individual enterprise depending on nature and type of enterprise being implemented. For example, a group dealing in goat rearing can allow individual members to share-out the goats for easy management although repayment of revolving funds is centralised at group level.

Conclusion

The Programme did not adequately prepare Committees to properly manage the women groups, with some groups comprising of poorly constituted management committees.

Recommendation

The Local Government Authority management should ensure that the all the community members are adequately sensitized about the UWEP and mobilized to benefit from the programme.

- The TSU should ensure that the Local Government Technical Implementers adequately train the women group committees which should be fully constituted and operational to enable them understand their responsibilities and handle the day-to-day running of their group enterprise.

4.2.4 Revolving Funds Recovered from the Women Groups

According to the Programme Document, the funds disbursed to women groups will be administered as interest free revolving loans in order to ensure sustainability of the Programme. Section 3.3.1 (vii) of the Programme MGLSD was required to open a UWEP Recovery Fund Account in Bank of Uganda on which the repayments from the Districts/ KCCA will be made. This arrangement would permit proper planning, coordination and management of the revolving funds by Ministry. The usage of the funds on this account will be authorized by the PS/MGLSD with the approval of the Accountant General. In addition Section 3.3.1 (ix) states that effort would be made to reward good performing Districts in terms of recovery of the Revolving Funds by re - investing more of the funds to such Districts.

A review of the UWEP recovery Fund Account bank statement as at 30th June 2020 held in Bank of Uganda revealed that the account had a closing balance of UGX 16Billion. These were part of the recovered funds (UGX 16.98 billion) from the Women groups that had made repayments over the five year period from 2015/16 to 2019/20. However, this amount had not yet been revolved over the five year period despite the Project's funding gaps over the years for the WEF Component. A review of the Bank of Uganda UWEP recovery bank statement indicated that only UGX 963,220,000 had been revolved since commencement of the program, and this was done in the financial year 2019/2020. The recovered funds were to reduce the burden of mobilizing resources to finance the Programme every financial year.

The delay was attributed to UWEP and MGLSD's failure to seek authority and approval to revolve the funds so far collected on the recovery account. The UWEP was supposed to seek authority from the PS/MGLSD and approval from the Accountant General. In addition, the delay was attributed to delays by districts to approve and submit the project applications to the Ministry.

Management Response

Management explained that the Ministry sought and obtained authority to revolve the funds. However, during the first 3 years of Programme Implementation, the rate of revolving funds was low because groups were still within their repayment period and few had paid back. There has been an increase in revolving the funds from zero to 923M in FY2019/20.

Conclusion

Revolving of the funds contributes to sustainability of the Programme and increased outreach; however delays to revolve the funds deny potential beneficiary Women Groups timely affordable credit to implement their enterprises.

Recommendation

The MGLSD should ensure that recovered funds are revolved in a timely manner in order to meet the high demand for funding, and this will enable the programme reach out to a wider coverage of women

4.2.5 Recoverability of UWEP Fund Advances

Section 3.3.1 (ii) of UWEP document, 2015 regarding revolving fund mechanism states that all Women groups will deposit their repayments into the District UWEP recovery account and receive a receipt from the District for every installment made.

I noted that UGX.22.3 Billion ²⁶ disbursed to 2,412 women projects in the financial year 2015/2016 and 2016/17 ought to have been fully recovered by the end of FY 2019/20 given that the agreed period of recovery had since elapsed.

However, a review of the bank statement revealed that only UGX 16.98 Billion (75.9%) had so far been recovered since the start of the Programme. Of this amount, only UGX 963,220,000 had been revolved, leaving a balance of UGX 16 Billion on the account as at 30th June 2020.

I further noted that 518 out of 2,412 women groups had paid back all the funds disbursed to them. The amount paid was UGX 2.6 Billion, representing 12% of the total amount due. Analysis of total recoveries per region indicated that Eastern region recovery status was at 6%, and Central region with the highest number at 17% . **Refer to Table 4.9 for details.**

²⁶ Master schedule as at 30th June 2020

Table 4.9: Summary of 100% recovery Status per region

| Region | Fully Paid | | Amount due for Recovery | % |
|-------------|----------------|----------------------|-------------------------|-----------|
| | No of Projects | Amount Recovered | | |
| Eastern-1&2 | 79 | 394,359,801 | 6,259,642,440 | 6 |
| Northern | 97 | 505,708,500 | 4,558,848,301 | 11 |
| Western | 177 | 727,462,576 | 5,868,583,092 | 12 |
| Central | 165 | 970,365,102 | 5,683,438,097 | 17 |
| Total | 518 | 2,597,895,979 | 22,370,511,930 | 12 |

Source: Auditors' analysis data from the review of reports.

Additional analysis of overall recovery rate since inception of the Programme by region, district and sector indicated that the following;

Recovery by Region

Overall recovery indicates that no region had fully recovered all the amounts due. Eastern region registered the lowest recovery rate of 63% while Western region was the highest with 83%. Refer to **Table 4.10** for details.

Table 4.10: Overall Recovery per Region

| Region | No. Local Government | No of Projects | Amount Disbursed | Amount Due | Amount Transferred to BOU Account | % of Recovery |
|-------------|----------------------|----------------|-----------------------|-----------------------|-----------------------------------|---------------|
| Eastern-1&2 | 58 | 3,470 | 19,918,053,969 | 6,259,642,440 | 3,950,633,172 | 63 |
| Northern | 36 | 2,338 | 14,182,463,193 | 4,558,848,301 | 3,161,386,562 | 69 |
| Western | 38 | 2,605 | 14,632,720,684 | 5,868,583,092 | 4,843,593,123 | 83 |
| Central | 44 | 2,843 | 18,897,973,016 | 5,683,438,097 | 4,389,347,198 | 77 |
| Total | 176 | 11,256 | 67,631,210,862 | 22,370,511,930 | 16,344,960,055 | 73 |

Source: Auditors' analysis data from the review of reports.

Recovery by Local governments

Scrutiny of recovery per district revealed that 37 local governments had a recovery rate of less than 50%, 133 local governments managed to recover above 50% of funds disbursed and no local government registered 100% recovery. There was no information on recovery for 6 local governments in the reports reviewed as shown in **Table 4.11**.

Table 4.11: Recovery rate in Local Governments

| Percentage (%) | No of Local Governments |
|-----------------|-------------------------|
| ≤ 50 | 37 |
| 50 ≤ 100 | 133 |
| 100 | 0 |
| No Recover Data | 6 |
| Total | 176 |

The worst performing local governments with a recovery rate of less than 10% were; Bukwo District (2.7%), Kasese District (4.1%) and Kalaki District (9.2%), whereas the best performing entities with over 97% recovery rate were; Bushenyi District (98.01%), Kikuube District (98.63%) and Kasese Municipality (98.93%).

In addition, the field inspection of the 77 sampled groups revealed that 61 (79%) out of the 77 groups visited had not complied with loan repayment/financing agreement. Interviews with the women groups revealed that a number of women groups were finding it hard to make the required installment repayments due to the disruption of businesses caused by the COVID-19 lockdown.

This requires the loan repayments to be rescheduled for a later period to allow women more time to pay back the funds in manageable installments. Respondents indicated that repayment was hampered due to other challenges which included; disintegration of members, competition resulting to low sales, inactive members, inadequate training to implement and expand the business, inadequate monitoring, delayed disbursement of funds and fluctuations in prices of inputs in the market.

Table 4.12 details the total number of groups visited and the number of complying and non-complying groups in the Local governments visited.

Table 4.12: Status of recovery from field inspections

| S/n | Entity | Number of Groups Visited | Have you paid back the money loaned to you as required | |
|-----|----------------------|--------------------------|--|-----------|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 0 | 7 |
| 2 | Fortportal MC | 9 | 3 | 6 |
| 3 | Mayuge District | 9 | 0 | 9 |
| 4 | Jinja District | 9 | 1 | 8 |
| 5 | Kyenjojo District LG | 5 | 2 | 3 |
| 6 | Mpigi District LG | 9 | 3 | 6 |
| 7 | Masaka Municipality | 8 | 1 | 7 |
| 8 | Mbarara Municipality | 8 | 1 | 7 |
| 9 | Kamwenge District LG | 6 | 2 | 4 |
| 10 | Mubende Municipality | 7 | 3 | 4 |
| | Total | 77 | 16 | 61 |

| | | | |
|----------------|--|----|----|
| Percentage (%) | | 21 | 79 |
|----------------|--|----|----|

Source: Auditors' analysis data collected from the field.

It was also noted that low recovery rate, a part from the recent COVID 19 effects, was due to;

- Investing in non-viable enterprises resulting from delays in funding which renders the profitability of enterprises especially in the agricultural sector unsustainable.
- The failure to follow and comply with the safeguards for loan repayment stated in section 3.3.3 of the UWEP policy document 2019, including selection of enterprises with minimum risk of failure and Phased disbursement depending on the nature of the business enterprise among others.
- The failure to enforce recovery using the measures stated in section 3.3.4 of the UWEP policy document, 2019.
- Insufficient operational funds to conduct regular monitoring.
- The failure to institute or invoke penalties for non-repayment stated in section 3.3.5 of the UWEP policy document, 2019.
- The failure to take advantage of the rewards mechanisms stated in section 3.3.5 of the UWEP policy document, 2019.

The failure to adequately recover the loans affected the performance of the program because there are a number of interested women groups that could not be funded since the programme is required to revolve the money that they have recovered from the earlier funded beneficiary groups.

There is a high risk that the outstanding amount may not be recovered in a timely manner, hindering the access of funds by other groups through the revolving mechanism as had been anticipated.

Management Response

Management explained that the Ministry had enforced adherence to the financing agreement and repayment schedule. At the Local government level, key personnel like RDCs, Police and LCV have been engaged to support recovery efforts per Programme Guidelines. In addition, Women Council structures have been facilitated to support recovery efforts of the revolving funds under Programme. The Ministry conducted review meetings with LGs to agree on the acceleration of the recovery of revolving Funds. They further explained that some women groups have a low recovery rate due to the women projects being affected by the drought period, quarantine due to foot and mouth disease, Covid 19 pandemic break out, oscillation in prices of the products, floods and others. The Ministry guided Local governments to re-schedule repayments for groups affected by natural calamities and where possible also re-finance them.

Conclusion

Given the above analyses, it is evident that recovery rates at various regions or districts are low to permit effective revolving of the funds to meet demands by new beneficiaries, hence difficult for the programme to cover a significant number of women groups Country wide.

Recommendation

- The Local Government Authorities Implementers should enforce recovery through regular meetings with members through implementing the following agreed measures;
 - Calling all group members to the enterprise site to identify modalities of repaying the loan;
 - Sub-County Chief and the CDO who witnessed the disbursement should be present at the meeting to witness the agreed actions and ensure that they are implemented;
 - Enforced recovery should be made to all group members or individuals responsible for defaulting; and
 - In circumstances where natural calamities affect the performance of the enterprise, proper documentation should be provided to guide the process of rescheduling the payment period.
- The Ministry should ensure that it regularly monitors the implementation of the recovery measures and document any weaknesses observed and make timely recommendations for the course of action.
- The Ministry should also encourage the Local Government Implementers to take advantage of the rewards mechanisms stated in the UWEP policy document.
- The Ministry should analyze factors leading to successful recoveries on some local governments and implement the lessons learnt in local governments that are performing below the desirable level.

4.3 Institutional support

This sub-section presents findings relating to the extent to which the institutional support coordinated and managed the programme activities including planning, funding and execution of programme activities throughout the Country.

4.3.1 Funding allocation to Institutional Support Component

The UWEP document, December 2015 stipulates that Institutional Support will be allocated 15% of the funds and as per the amendments in the revised program document of December 2019, Institutional Support was supposed to be allocated 20%.

I noted that the allocation criterion was not adhered to. A review of eight progress reports availed for audit revealed that a cumulative amount of UGX 107,008,246,105 was received by the Programme. According to the allocation criteria, the allocation for WEF should have been UGX 16,877,978,425. However, for the 5 years, UGX 37,001,207,459 (34.6%) was spent on the institution support component, which was 219% over and above the required allocation (UGX 16,877,978,425). Table 4.13 refers.

Table 4.13: Allocation of received funds –Institutional support

| Financial Year | Amount Received | Institutional Support | % distribution | Required allocation % | Required Allocation |
|----------------|------------------------|-----------------------|----------------|-----------------------|-----------------------|
| 2015/2016 | 2,150,767,438 | 1,694,756,138 | 78.8 | 15 | 322,615,116 |
| 2016/2017 | 24,339,347,328 | 11,835,130,887 | 48.6 | 15 | 3,650,902,099 |
| 2017/2018 | 30,762,375,495 | 9,048,426,067 | 29.4 | 15 | 4,614,356,324 |
| 2018/2019 | 33,220,925,668 | 9,271,723,799 | 27.9 | 15 | 4,983,138,850 |
| 2019/2020 | 16,534,830,176 | 5,151,170,568 | 31.2 | 20 | 3,306,966,035 |
| TOTAL | 107,008,246,105 | 37,001,207,459 | 34.6 | | 16,877,978,425 |

Source: Auditors' review of progress reports.

Management explained that the excess allocation to the institutional support component resulted from spending on core activities and capital assets that were needed to set up systems and structures at the start of the programme which had not been considered in the Programme design.

As a result, funding of the other programme components of Capacity and skills development and Women Enterprise Fund were affected.

Management Response

Management explained that the internal borrowings were made to cater for emergency Ministry activities and the refund was made to the Programme to implement the planned activities.

In addition, in the initial years of the Programme the Ministry conducted a number of critical activities at local government level that were key for effective implementation of the programme. The procurement of minimum equipment was also necessary to set up and strengthen structures to support implementation of the Programme at different levels.

Conclusion

As a result of inadequate Programme design, there was reallocation of funding within the Programme components which led to financial suffocation of other critical programme activities such as skills and capacity development which affected the attainment of programme objectives as envisaged.

Recommendation

The Ministry should always ensure programme designs are reviewed and assessed for effective delivery of programme objectives. In addition, the Ministry should ensure that Programme funds are applied for the intended purposes, in case of any requirement to re-allocate funds, prior proper authorization should be sought.

4.3.2 Implementation of planned institutional support activities

a) Selection of beneficiaries and Enterprises/Women Groups

The 2016 Step by Step Guide to Accessing UWEP Funds requires that the selection of beneficiaries and Enterprises is done at the community level. The process is guided by the Sub county Chief and the Sub county Community Development Officer (CDO) and it is carried out in a participatory manner involving community members. During the selection process, the LC 1 Chairpersons verify the socio-economic status of the individual women, whether they have benefited from any other support under existing programmes, and confirm that the selected women group members are bona fide Ugandans who reside within their respective communities. The CDO and relevant sector experts guide the women groups selected for funding in deciding on the most viable enterprise based on its viability, marketability, profitability and sustainability.

Contrary to the above selection criteria, a review of the individual local government quarterly reports to TSU revealed that the selection criteria were not followed in 8 out of the 31 reports reviewed. Specifically noted was the lack of community participation, proper identification for women and lack of guidance by sector experts in deciding on the most viable enterprise based on its viability, marketability and sustainability. The table below refers;

Table 4.14: Beneficiary Selection Criteria

| SN | Entity | Observation |
|----|--|---|
| 1 | Jinja DLG -4 th qtr 2016/17 | Selection criteria not followed- some women were selected for approval yet the individuals lacked national IDs |
| 2 | Pallisa DLG 4th qtr 2018/19 | Selection criteria not followed - Poor enterprise selection due to lack of guidance by sector experts during project generation |
| 3 | Kiruhura DLG 4 th qtr 2017 | Selection criteria not followed- Participation of women councils lacking, Lack of evidence of identification for group members |
| 4 | Wakiso DLG April-June 2016 | Selection criteria not followed - Lack of community meeting evidence, Non functionality of some women councils especially at LLG yet they are vital in Programme implementation |
| 5 | Apac MC Jan – March 2017 | Selection criteria not followed- The non-existent political structures at division level led to skipping of some steps in vetting files. |
| 6 | Pallisa DLG Oct-Dec 2016/17 | Selection criteria not followed - Poor enterprise selection |
| 7 | Mayuge 4 th qtr 2016/17 | Selection criteria not followed - The women council chairperson was not active in the program since they were not catered which affected mobilization |
| 8 | Pallisa DLG Qtr 3 2016/17 | Selection criteria not followed - No evidence of planning meeting organized to conduct enterprise identification and selection |

Similarly, a review of the 2018 UWEP Progress Report indicated that selection of beneficiaries was not carried out in a participatory manner by community members. The report stated that in Sheema district, the district leadership influenced the selection process of the women groups, hence usurping the role of the sub county chief, community development officer and women councils. In addition, the report stated that leaders at the district local governments sometimes

made recommendations for implementation of certain enterprises that turned out to be unsustainable/ unprofitable. This was attributed to non-involvement of sector specialists in the selection and approval process.

The failure to comply with the selection criteria for beneficiaries and enterprises was attributed to the interference by the district leadership in the selection process, as well as inadequate support from the sub county leadership due to limited funding. Interviews with the Focal Point Persons and/or the Community Development Officers revealed that inadequate funds for operational activities also made it impossible to facilitate all the required members to participate in the selection process.

b) Appraisal of Women groups.

According to the Step by Step Guide on Accessing UWEP Funds (4th Step), an appraisal team comprising of the sector expert, Community Development Officer and two members co-opted by the Sub-County Chief are supposed to guide the Appraisal process of women group applications. The appraisal consists rating from a scale of 0-1(0 means NO and 1 means YES) whether the enterprise is viable, consistent with sector and district priorities, whether it is likely to benefit the poor/unemployed women, whether the technology used is simple enough to be manageable by the group and whether the group have experience in the proposed enterprise. This process is done by filling of the desk enterprise appraisal form.

I noted non-compliance with the Appraisal procedures for women groups. A review of the 2018 UWEP Progress reports indicated that in Kitgum files with duplicate information and figures were submitted to the Ministry for approval of funds, however these specific files were found to be unsatisfactory by the Ministry and deferred back to the district, an indication that the desk and field appraisals may not have been properly conducted as per the appraisal criteria, rendering them inadequate. Similarly, the same report noted that in Kole District there was a contention that 5 files from women groups had been created without following the requisite procedures, suggesting that the District Community Development Officer, created the files for 5 groups at his desk without conducting field visits and involving other stakeholders in the appraisal process.

This was attributed to low literacy levels among women to fill the application forms, inadequate involvement at the sub county level and Sector experts in review and appraisal of the applications of women groups. Interview with the Focal Point person and/or the Community Development Officers also revealed that inadequate funds for operational activities also made it impossible to facilitate all the appraisal committee members to adequately participate in the appraisal process.

The failure to comply with appraisal procedures results in approval and endorsement of ineligible women groups and enterprises.

At the National level I noted that the TSU was in charge of verification and approval of files received from the district and municipality levels. I noted that Management (TSU) effectively undertook independent verification of the application files approved and forwarded by the local governments using the TSU verification and approval checklist. The checklist focused on proof of identity of women, whether members meet the criteria, presence of community selection

report, field and desk appraisal forms, TPC forms duly signed, among other things. The gaps noted were communicated to the district/municipalities as well as the groups approved for funding.

Management at the Ministry (TSU) is commended for this good practice and is advised to maintain it.

c) Basic Training of Women Groups before accessing funds

Section 3.1 (vi) of the UWEP document 2015 states that Appropriate training for all the group members will be undertaken to enhance their capacity to implement the enterprise efficiently and effectively. The training will focus on areas of general enterprise management including group dynamics, effective communication and leadership, planning, records management, financial management, community procurement procedures and reporting, accountability, business development and life skills. While; section 2.5 of the UWEP program document requires that 100,000 women entrepreneurs access programme enterprise funds and section 2.2.4 (b) of the UWEP Skills Training Handbook states that the pre – fund training should include among others basic record keeping, customer care, business skills, financial literacy, group dynamics and financial accountability.

The UWEP End of phase 1 report June 2020 revealed that during the five year period, over 135,000 women received financing for their enterprises and are deemed to have undergone the basic pre-fund training. However, through interviews with members of the women groups sampled in the 6 Districts and 4 Municipalities visited, it was noted that out of the 77 women groups, 75 (97.4%) groups acknowledged having been trained at least once while 2 (2.6%) groups did not get any training. Table 4.3 refers. However, the 75 groups that acknowledged having been trained confirmed that in some cases not all members received the training due to failure by some members to access the training venue. Those mainly trained were the Chairperson, Secretary and Treasurer of the groups.

Interviews with the focal point persons revealed that in a few cases some members of the women groups could fail to make it to the venue for the training, however all groups received the basic training before funds were accessed. Whereas UWEP managed to train and finance and give basic training to 11,256 women groups consisting of 139,825 beneficiaries, the following was noted about the trainings delivered.

i) Sufficiency and frequency of Trainings

Section 2.2.4 (d) of the UWEP Skills Training Handbook states that the Pre – Funding trainings (Basic Skills Trainings before funds accessing) shall be nonresidential; taking at least 5 hours each day suitable to cover at least 3 modules as provided in the training pack for the duration set for each skills area as set out in Appendix VIII of this report. The Trainer(s) will agree with the Trainees on the convenient time for the trainings and the training in the modules can be conducted before funds accessing, in the middle of their project implementation and also towards the end of their project.

From the review of UWEP Progress reports for the period 2016 to 2020, I was unable to confirm whether trainings offered to women groups by the local governments were conducted in compliance with the Training Handbook. This was due to failure by the

different local governments to report in detail on the process and status of trainings issued. A general summarized template was used to report UWEP activities undertaken at the local government level to UWEP coordinators at National level. This template was not detailed enough to ascertain the quality and content of trainings.

I also noted that the Programme did not have a checklist in place for assessing the quality of trainings.

Additionally, interviews with the Focal Point Persons and Community Development Officers during the filed visits revealed that there were no independent supervisions by UWEP coordinators on trainings issued to women groups by the local governments. Management attributed this to inadequate funding to enable supervision of trainings issued by the local governments.

Further analysis of the interview responses revealed that 24.6% of the women groups interviewed received training only once for a few hours (about 5) as opposed to the suggested period of at least 15 hours to cover all the training modules, which was insufficient time for them to grasp and remember what had been trained, while 2.6% responded that they had not received any training at all. It was noted that most of the groups (72.4%) were trained at least twice.

The observed differences in the frequency of the training was attributed to the fact that the officers responsible for training the women were not given enough facilitation to enable them undertake the trainings over a number of days at a reasonable pace. The trainings were also carried out only before the money was received, and no refresher trainings were provided. The table below shows the number of times the visited women groups received training;

Table 4.15: Number of Trainings Received by Women Groups

| S/n | Entity | Number of Groups Visited | Number of trainings received | | | | | | |
|-----|----------------------|--------------------------|------------------------------|-----------|-----------|-----------|----------|----------|----------|
| | | | 0 | 1 | 2 | 3 | 4 | 5 | >5 |
| 1 | Iganga District LG | 7 | 0 | 1 | 2 | 3 | 1 | 0 | 0 |
| 2 | Fortportal MC | 9 | 0 | 4 | 3 | 0 | 1 | 0 | 1 |
| 3 | Mayuge District | 9 | 0 | 2 | 1 | 5 | 0 | 1 | 0 |
| 4 | Jinja District | 9 | 0 | 1 | 4 | 4 | 0 | 0 | 0 |
| 5 | Kyenjojo District LG | 5 | 0 | 2 | 3 | 0 | 0 | 0 | 0 |
| 6 | Mpigi District LG | 9 | 0 | 1 | 5 | 2 | 1 | 0 | 0 |
| 7 | Masaka Municipality | 8 | 0 | 1 | 2 | 3 | 2 | 0 | 0 |
| 8 | Mbarara Municipality | 8 | 0 | 4 | 2 | 1 | 1 | 0 | 0 |
| 9 | Kamwenge District LG | 6 | 0 | 1 | 4 | 0 | 1 | 0 | 0 |
| 10 | Mubende Municipality | 7 | 2 | 2 | 1 | 2 | 0 | 0 | 0 |
| | Total | 77 | 2 | 19 | 27 | 20 | 7 | 1 | 1 |
| | Percentage (%) | | 3 | 25 | 35 | 26 | 9 | 1 | 1 |

Source: Auditors' analysis data collected from the field.

It was also not possible to confirm whether the frequency of trainings reported in Table 4.15 was agreed with the trainees as required, this was because no report to that effect was prepared.

This was attributed to lack of knowledge by the trainers and Focal Point Persons of the requirements of the UWEP skills training handbook which was released two years after the program had started. This resulted in insufficient training of trainers and focal point persons who had not been put through refresher trainings since the program was initiated.

When asked about their view on the sufficiency of the duration of the training, 17 (22%) of the 77 women groups indicated that the training duration was sufficient because they understood the content of the training and were able to utilize the skills acquired from the trainings to implement their business, while 60 (78%) women groups indicated that the duration of the trainings was not sufficient as they were struggling to implement the basic skills in managing their enterprises.

Table below shows response by women groups about the sufficiency of the training Table 4.16 refers;

Table 4.16: Sufficiency of Training Duration

| S/n | Entity | Number of Groups Visited | Was the duration of the training sufficient? | |
|-----|-----------------------|--------------------------|--|-----------|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 2 | 5 |
| 2 | Fortportal MC | 9 | 2 | 7 |
| 3 | Mayuge District | 9 | 3 | 6 |
| 4 | Jinja District | 9 | 3 | 6 |
| 5 | Kyenjojo District LG | 5 | 0 | 5 |
| 6 | Mpigi District LG | 9 | 2 | 7 |
| 7 | Masaka Municipality | 8 | 0 | 8 |
| 8 | Mbarara Municipality | 8 | 1 | 7 |
| 9 | Kamwenge District LG | 6 | 1 | 5 |
| 10 | Mubende Municipality | 7 | 3 | 4 |
| | Total | 77 | 17 | 60 |
| | Percentage (%) | | 22 | 78 |

Source: Auditors' analysis data collected from the field.

ii) **Impact of the training**

Section 3.1 (vi) states that appropriate training with a focus on group dynamics, effective communication and leadership, planning, records management, financial management, community procurement procedures and reporting, accountability, business development and life skills would be undertaken by all the group members to enhance their capacity to implement the enterprise efficiently and effectively.

In order to assess whether the training had an impact on the women beneficiaries, the team sampled one key element from the training modules which was record keeping and interviewed the women to get their opinion on satisfaction of the trainings;

a) **Opinion of women Groups**

The women groups interviewed were asked about the impact of the trainings received, whether they were satisfied with the training content and whether the training had enabled them implement their enterprises successfully. An analysis of the respondents' findings revealed that 61% were satisfied with the skills gained from the training, while 39% were not satisfied with the trainings. Also, 74% of the groups responded that the training enabled them to implement their enterprises while 26% indicated that the trainings did not enable them implement their businesses. **Table 4.17 refers.**

Further analysis revealed that 32% of the groups that were satisfied with the training said that the program had not economically empowered them and 68% said they believed that the program had empowered them economically. While 66% of the beneficiaries that were not satisfied with the training also admitted that their enterprises were not viable and the program did not improve on their economic well-being.

When probed further why they were not fully satisfied with the trainings, the dissatisfied women responded that the trainings were not customized to address all the competencies and skills needed to facilitate the implementation of the specific projects that they had applied to undertake. For example, beneficiaries who undertook piggyery believed the training should have had more emphasis on how to raise pigs. However the training focused on group dynamics and repayment of the loans disbursed. This was a result of the UWEP training handbook being finalized in 2017 yet the Programme was rolled out in financial year 2015/2016, and as a result most of the trainers were using their own knowledge to train the beneficiaries. Furthermore, even after the training hand book was finalized the trainers were not given sufficient training to enable them train the beneficiaries satisfactorily.

All the 77 women groups that responded said that the trainings were not enterprise specific and as such did not fully benefit them in that aspect when implementing their businesses. This resulted in challenges and subsequent failure of some of the enterprises.

The table below shows the opinion of women about the impact of trainings received;

Table 4.17: Impact of the trainings – Women Group Opinions

| S/n | Entity | Number of Groups Visited | Are you satisfied with the skills gained from the training? | | Has the training enabled you implement your business? | |
|-----|--------------------|--------------------------|---|----|---|----|
| | | | Yes | No | Yes | No |
| 1 | Iganga District LG | 7 | 4 | 3 | 5 | 2 |
| 2 | Fortportal MC | 9 | 7 | 2 | 8 | 1 |
| 3 | Mayuge District | 9 | 3 | 6 | 7 | 2 |
| 4 | Jinja District | 9 | 3 | 6 | 7 | 2 |

| | | | | | | |
|----|-----------------------|-----------|-----------|-----------|-----------|-----------|
| 5 | Kyenjojo District LG | 5 | 2 | 3 | 2 | 3 |
| 6 | Mpigi District LG | 9 | 9 | 0 | 8 | 1 |
| 7 | Masaka Municipality | 8 | 4 | 4 | 4 | 4 |
| 8 | Mbarara Municipality | 8 | 6 | 2 | 6 | 2 |
| 9 | Kamwenge District LG | 6 | 4 | 2 | 5 | 1 |
| 10 | Mubende Municipality | 7 | 5 | 2 | 5 | 2 |
| | Total | 77 | 47 | 30 | 57 | 20 |
| | Percentage (%) | | 61 | 39 | 74 | 26 |

Source: Auditors' analysis data collected from the field.

b) Record keeping skills

Section 2.3.3 of the UWEP program guideline states that the beneficiaries receive basic training in; bookkeeping, team building, enterprise planning and implementation, entrepreneurship skills and group dynamics.

The audit team inquired and analyzed the Business records of the 77 Groups interviewed and it was noted that 48 groups (62%) did not maintain records of their enterprise activities. While for the 29 (38%) groups that had business records, the records were not up to date. Books of accounts and minutes of group meetings were not fully maintained.

The table below Provides details on the record keeping by all the women groups visited.

Table 4.18: Evidence of record keeping

| S/ n | Entity | Number of Groups Visited | Are there records for the enterprise? | |
|---------|-------------------------|-----------------------------|---------------------------------------|-----------|
| | | | Yes | No |
| 1 | Iganga District LG | 7 | 1 | 6 |
| 2 | Fortportal MC | 9 | 4 | 5 |
| 3 | Mayuge District | 9 | 2 | 7 |
| 4 | Jinja District | 9 | 3 | 6 |
| 5 | Kyenjojo District LG | 5 | 3 | 2 |
| 6 | Mpigi District LG | 9 | 5 | 4 |
| 7 | Masaka Municipality | 8 | 1 | 7 |
| 8 | Mbarara Municipality | 8 | 6 | 2 |
| 9 | Kamwenge District LG | 6 | 1 | 5 |
| 10 | Mubende Municipality | 7 | 3 | 4 |
| | Total | 77 | 29 | 48 |
| | Percentage (%) | | 38 | 62 |

Source: Auditors' analysis data collected from the field.

The women groups attributed this to lack of knowledge on record keeping to insufficient training received since the trainings were for short periods of time and were so summarized. Management attributed this to the delay in completing and approving the

training hand book, limited training of trainers and low institutional support funding for carrying out refresher trainings, yet most of the women are uneducated and cannot grasp how to keep records in such a short period.

Management response

Management explained that at inception of the Programme the Ministry developed a checklist which was utilized by the programme team while conducting field visits exercises. The checklist comprises different areas of project implementation and was shared with all LGs. The Ministry conducts technical support supervision exercise on a quarterly basis to selected LGs and groups across the country. During the exercise, the programme team engages the implementing teams at the LGs level including UWEP FPP, CDOs, RDCs, Sector Experts, Police to ensure that they play their defined roles as per the programme guidelines. Specifically, with women groups, the team takes them through profit analysis, record keeping, marketing strategies and general enterprise management skills.

The Ministry plans to backstop local governments during training sessions for women groups in the second phase to ensure that the quality of trainings is adequate for group enterprise success.

Audit Comment

Whereas Management responded that there was a checklist created for use by the Programme team while conducting field visits, there was no evidence of its use at the local government level. They further stated, that the Ministry plans to support the districts during training sessions for women groups in the second phase of the Programme

Conclusion

The Program did not sufficiently train the beneficiaries before receiving the funds to implement their enterprises. This was due to delay in coming up with the training hand book for guidance during the training; and low facilitation given to the sub-county CDOs and sector experts to carry out refresher trainings for the beneficiaries. The impact of the trainings on the ability of women to start and manage their enterprises was low. Although 61% of the groups inspected indicated that they were satisfied with the trainings, 62% of women groups had not learnt how to keep business records and as a result, they did not maintain records.

Recommendation

- UWEP Management should develop a checklist for assessing quality of the basic training offered to the women groups before accessing the funds. In addition, MGLSD should consider providing refresher trainings to the women groups to ensure that the knowledge imparted at the start of the enterprise is renewed to ensure smooth running of enterprises.

- MGLSD should consider inclusion of enterprise specific training material in the trainings offered to all the women groups as this would enhance success of the enterprises created.
- The UWEP Management should ensure that the trainers are provided with the Programme Training Handbook, and organize refresher training of trainers courses.

4.3.3 Monitoring at the National level

Section 4.5.1 of the UWEP Monitoring and Evaluation Strategy requires the PSC will conduct independent field visits twice a year to UWEP districts and enterprise sites at regular basis to obtain first-hand information on progress of UWEP implementation. In addition, according to the annual work plans of 2016/17 to 2019/2020, the UWEP TSU planned to undertake quarterly monitoring visits and quarterly technical support visits across all districts and municipalities implementing the UWEP.

I noted that the TSU planned to conduct 30 monitoring and supervision visits throughout the period under review. During such visits, implementation gaps were identified, instant recommendations issued to address the gaps and possible improvements in the implementation of the programme were identified. However, management presented only 13 monitoring/supervision/backstopping reports representing a performance of 43% for the five year period under review. There was no report for the period 2015/2016. The table below refers;

Table 4.19: Planned monitoring and supervision activities versus actual performance

| Year | Number of monitoring visits planned | Output | Actual monitoring visits conducted |
|-------------|---|------------------------------|--|
| 2015/2016 | No work plan for the period | N/A | |
| 2016/2017 | 4 quarterly Monitoring and Technical support supervision to 116 districts and 47 municipal councils 2 performance monitoring visits conducted. | 4 reports 2 reports | 1 technical backstopping report during trainings in Kyankwanzi and Kiboga 1 technical backstopping report during trainings in Lyantonde 1 technical backstopping report for central region districts |
| 2017/2018 | Quarterly Monitoring of programme implementation across all local governments 4 Management performance monitoring visits | 1 report 1 report | 1 regional report and planning report for 12 Local Governments leaders of Greater Masaka 1 regional annual review for 22 local governments in the central region-Mukono center 1 Report on UWEP region programme review for western region 1 monitoring report for All Local Governments within Kampala Metropolitan Region |
| 2018/2019 | 4 quarterly monitoring visits across all districts | 4 reports | 1 performance monitoring by MGLSD in Northern region. (Agago, Omoro, Nwoya, |

| | | | |
|-----------|--|-----------------------------------|--|
| | 4 technical support supervision visits | 4 reports | <p>Otuke, Dokolo and Kole)(12th – 14th May 2019)</p> <p>1 Technical support Supervision of selected Local governments in Eastern 1 Region (Namutumba, Manafwa, Namisindwa and Tororo MC (11th – 15th March 2019)</p> <p>1 Technical Supervision of FortPortal MC, Kyenjojo, Kamwenge and Kyegegwa Local Governments (11th – 15th March 2019)</p> <p>1 joint monitoring visit on the implementation of Uganda Women Entrepreneurship Program conducted by UWOPA and MGLSD in Western Region (17th – 21st December 2018)</p> <p>1 Technical support supervision of UWEP groups in the districts of Dokolo, Oyam, Iira and Iira municipality</p> |
| 2019/2020 | <p>4 technical support supervisions conducted for 169 local governments</p> <p>169 districts and MCs monitored and supported quarterly</p> | <p>4 reports</p> <p>4 reports</p> | <p>1 Technical Support Supervision – Western Region (Rubanda, Kabale, Rukiga, Ntugamo, Mbarara District & MC,) (15th – 21st September 2019)</p> |

Audit review of work plans and monitoring reports

Management attributed the limited monitoring in the financial year 2019/2020 to the effects of the Covid 19 pandemic which included travel restrictions and gatherings. In addition, monitoring visits are not performed as planned due to funding gaps.

The failure to undertake periodic monitoring results in delayed identification of the performance gaps and, timely development of effective recommendations/measures to address the gaps. For instance, the women groups were not facilitated to access markets for their products and improved technologies for production and value addition.

4.3.4 Monitoring at Community level

Section 4.5.1 of the UWEP Monitoring and Evaluation strategy states that: WEMCs will be responsible for Community-level monitoring of projects, supported by the sub-county CDOs or ACDOs. Both local government level stakeholders and TSU-MoGLSD staff from time to time sample communities to be visited /monitored in order to verify community and Sub County based reports. In addition, Section 4.2 of the UWEP Programme document requires the District Executive committee to mobilize and sensitize the public on UWEP, ensuring that the operations of UWEP within the District are carried out in accordance with the Programme Guidelines, approving the annual work plans and budget proposals, endorsing women group enterprises for funding, reviewing and approving quarterly and annual progress reports on UWEP.

From the inspections conducted, interview of 19 CDOs revealed that 16 CDOs did not prepare specific work plans for UWEP activities, but rather indicated that they used

general work plans to implement UWEP activities. None of the 16 respondents availed these general work plans for review, casting doubt to their existence. This implies that monitoring was only done as and when, together with other sub-county Programmes/activities under the responsibility of the CDO, without following any specific work plan.

Table 4.21 outlines the results of the interviews with women groups regarding monitoring visits received. I noted that 56 (73%) of the women groups inspected had not had any monitoring visit from the implementers or the district/municipality officials, while 4 (5%) received only one monitoring visit.

Table 4.21: Monitoring of women groups

| S/n | Entity | Number of Groups Visited | How many monitoring and supervision visits have you received? | | | | | | |
|-----|-----------------------|--------------------------|---|----------|----------|----------|----------|----------|----------|
| | | | 0 | 1 | 2 | 3 | 4 | 5 | 7 |
| 1 | Iganga District LG | 7 | 5 | 0 | 1 | 1 | 0 | 0 | 0 |
| 2 | Fortportal MC | 9 | 6 | 0 | 1 | 0 | 1 | 1 | 0 |
| 3 | Mayuge District | 9 | 5 | 1 | 0 | 1 | 2 | 0 | 0 |
| 4 | Jinja District | 9 | 6 | 0 | 1 | 1 | 0 | 0 | 1 |
| 5 | Kyenjojo District LG | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Mpigi District LG | 9 | 7 | 1 | 1 | 0 | 0 | 0 | 0 |
| 7 | Masaka Municipality | 8 | 6 | 0 | 2 | 0 | 0 | 0 | 0 |
| 8 | Mbarara Municipality | 8 | 6 | 0 | 0 | 2 | 0 | 0 | 0 |
| 9 | Kamwenge District LG | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Mubende Municipality | 7 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| | Total | 77 | 56 | 4 | 7 | 5 | 3 | 1 | 1 |
| | Percentage (%) | | 73 | 5 | 9 | 7 | 4 | 1 | 1 |

Source: Auditors' analysis data collected from the field.

Interviews of the District officials and the Sub-county Community Development Officers revealed that Ministry did not often monitor the progress of the program. The Lower Local Government implementers visited the women groups once a quarter instead of monthly as required. I noted that women groups in town were monitored more frequently than those in the villages. As a result, groups closer to the center benefited more from the monitoring and supervision visits and were more likely to continue in existence than those deep in the villages. Additionally, there were no monitoring reports availed for audit verification at the community level.

4.3.5 Funding for Monitoring and Evaluation activities.

According to the section 5.1 of the Programme Document, the institutional support component would receive 15% of the resources. The institutional support funds would be used for administrative and coordination expenses at the District/ KCCA and Sub-county/ Municipality /Division levels.

Despite the Institutional Support component consistently getting an allocation above the stipulated 15% (2015/16 to 2018/19) and 20% (2019/20), monitoring and supervision activities undertaken by Local governments were under funded. Results of the interviews with 19 CDO revealed that 5 CDOs never received any funds for program support, while

14 received insufficient funds, which was even not regular. This greatly hampered monitoring activities at the local government level.

This could have been a result of failure to prepare work plans and budgets clearly indicating the planned activities and required funds for the year.

4.3.6 Adequacy of the monitoring tools used by LLGs

Section 4.5.1 of the Monitoring and Evaluation Strategy states that: at the Community-level monitoring of projects would be the primary role of WEMCs and supported by the sub-county CDOs or ACDOs. Both district level stakeholders and TSU-MoGLSD staff will from time to time sample communities to be visited /monitored in order to verify community and Sub County based reports. Communities shall be subjected to their own internal data collection and analysis will be based on agreed-upon sub-project indicators. In addition there will be external monitoring and evaluation efforts by various stakeholders.

At the district level, the District Planner, supported by District Technical Staff; RDCs; Political Leaders and UWEP TSU, manage the M&E function of UWEP. The inter-phase between these actors is rigorous and dynamic with the aim of institutionalizing and ensuring a coordinated M&E process. However, there was no evidence of monitoring tools used for this purpose at this level. When asked to provide the monitoring templates used during the monitoring exercise, none of the CDOs provided any documents because they did not file them. The DCDOs only provided the reporting template used to report to MGLSD as the evidence of monitoring.

Lack of monitoring tools affects the effectiveness of monitoring as there is no guide to the parameters being monitored.

Management Response

Management explained the following;

- *In the FY 2019/2020 The Ministry revised the guidelines to cater for increase in institutional support from 15% to 20%.*
- *The Ministry at the inception of the Programme developed a monitoring checklist which is utilized by the programme team while conducting field visits exercises.*
- *District UWEP work plans are prepared at the district level to ensure that there is resource allocation for monitoring, desk and field appraisal, technical support supervision at sub county level.*
- *The Ministry has continuously carried out review and orientation meetings and Training of Trainers at LGs focusing on stakeholders that are key for implementation of the Programme.*
- *Throughout the period under review, the Ministry carried out quarterly political and technical monitoring and support supervision of the Programme.*

Audit comment

Whereas Management responded that there was a checklist created for use during supervision and monitoring, there was no evidence of its use at the local government level. In addition, not all reports were availed for verification.

Conclusion

MGLSD did not adequately coordinate and manage monitoring of UWEP activities as stipulated in the Programme document. The local governments were not adequately facilitated to carry out timely and frequent monitoring of activities as required. Therefore, the implementation gaps were not adequately identified and addressed in a timely manner.

Recommendation

- The MGLSD- PSC is advised to review the UWEP implementation plan with a view of improving the funds allocation towards monitoring of the programme especially at District/Municipality level.
- The MGLSD- TSU is advised to devise tools for use by the different District/municipality and sub county officials for monitoring.
- Management is advised to ensure that the UWEP activities are well planned and the district plans should inform the overall UWEP Work plan.
- The MGLSD is advised to ensure that the primary implementers at the local government are sufficiently facilitated to sensitize, guide the application process, undertake enterprise and beneficiary selection, and conduct the appraisal process.
- The MGLSD is advised to ensure that sufficient funding is allocated to monitoring and supervision activities especially at the lower local governments to ensure adequate implementation of monitoring activities.

4.3.7 Access to appropriate technologies for production and value addition

Section 2.2.1 of the Programme document, 2015 outlines the 3rd and 4th specific objective of the UWEP as facilitating women's access to markets for their products and services and promoting access to appropriate technologies for production and value addition respectively. In addition, according to Section 2.5 of the document, the targets for the access to markets was 5,000 women while that for sensitization of women on the utilization of appropriate technology for increased production was 20,000 women.

Further, under Section 4.4, UWEP in collaboration with Ministry of Trade, Industry and Cooperatives is supposed to guide the women groups to acquire entrepreneurship skills, market their products and services, engagements in Savings and Credit Cooperatives (SACCOs), and adopting appropriate technology for value addition.

I noted that throughout the first phase of the implementation of the UWEP, the above two objectives were not achieved. A review of the work plans for the five years revealed that although the activities were line items in the budgets for four out of the five years, the required funding to implement them was not included. The table below refers;

Table 4.22: Access to appropriate Technology

| Financial Year | Activity detail | Responsibility center | Remarks |
|----------------|--|-----------------------|---|
| 2015/2016 | Market access and appropriate technologies provided to women groups | Not indicated | Not included in the work plan |
| 2016/2017 | Market access and appropriate technologies provided to 2222 women groups | TSU | No amount was included in the budget for the activity |
| 2017/2018 | Market access and appropriate technologies provided to 2666 women groups | TSU | No amount was included in the budget for the activity |
| 2018/2019 | Market access and appropriate technologies provided to 2342 women groups | TSU | No amount was included in the budget for the activity |
| 2019/2020 | Market access and appropriate technologies provided to 2342 women groups | TSU | Not included in the work plan |

In addition, Management explained that nothing had been done to facilitate women to access markets for their products and that some women groups were invited to participate at Uganda International Trade Show. However there was no evidence of this participation.

On the other hand, Management participated in the training by UIRI which focused on value addition. However, as noted under skills and capacity development, only three groups under UWEP were in attendance.

This was attributed to the failure by Management to budget for the activities to support implementation of the two objectives.

Management Response

Management responded that the Ministry had undertaken to promote access to appropriate technology by women groups, for example, Uganda Industrial Research Institute (UIRI) trained 125 women in value addition initiatives for various products. For all women group files submitted to the Ministry for verification, priority is given to groups engaged in value addition related enterprises. For example, the Ministry conducts a needs assessment exercise to identify groups that require specialized training in appropriate technology and value addition. The TSU utilizes this report while reviewing women group files in an effort to promote marketing for women products, the Ministry has carried out exchange visits and exhibitions on various platforms like on commemoration of International and National Days.

In addition, Under the Programme UWEP women groups' products are posted on worldwide web to facilitate access to markets. Indeed, some women groups have already benefited from this platform which seeks to link 50 million women owned business/products to the global market. The national target under the above project is to link 2 million women to the global market.

The Ministry after realizing that the projected resources of Shs. 585 billion that was projected at Programme inception was not forthcoming, it chose to focus on the component providing affordable credit in the first phase. The objectives of market linkage and access to appropriate technologies were handled on a case by case basis.

Audit comment

Whereas Management indicated that various initiatives had been undertaken to facilitate women groups to access Trainings and global markets, there was no clear strategy adopted by the Ministry in terms of funding and prioritization of the objective on Access to appropriate technologies for production and value addition.

Recommendation

Management-TSU is advised to incorporate the two objectives of facilitating women's access to markets for their products and promoting access to appropriate technologies for production in the Programme work plans, if the Programme it to realize its overall goal.

OVERALL AUDIT CONCLUSION

Whereas the UWEP exceeded its target of benefiting 100,000 women over the five year period, and put in place guidelines for implementation of the programme; trained beneficiaries and other implementing partners; and recovered revolving funds, the Programme has not fully achieved its targets with regard to equipping beneficiaries with skills for enterprise growth under the capacity and skills development component; and value addition and marketing of their products or services.

However, the Program can perform better if the challenges of: rationalization of the Programme funding; delayed funding of beneficiaries; limited focus on skills and capacity development; inadequate coordination of partnering institutions; inadequate monitoring; inadequate recovery and limited revolving of funds; and lack of prioritization of value addition and marketing; are addressed.

I believe that the recommendations in this report will lead to effective management of the Programme and similar government programmes in future.

John F.S. Muwanga
AUDITOR GENERAL

7th December, 2021

APPENDICES

Appendix Ia: Project investment options for the Skills development Component

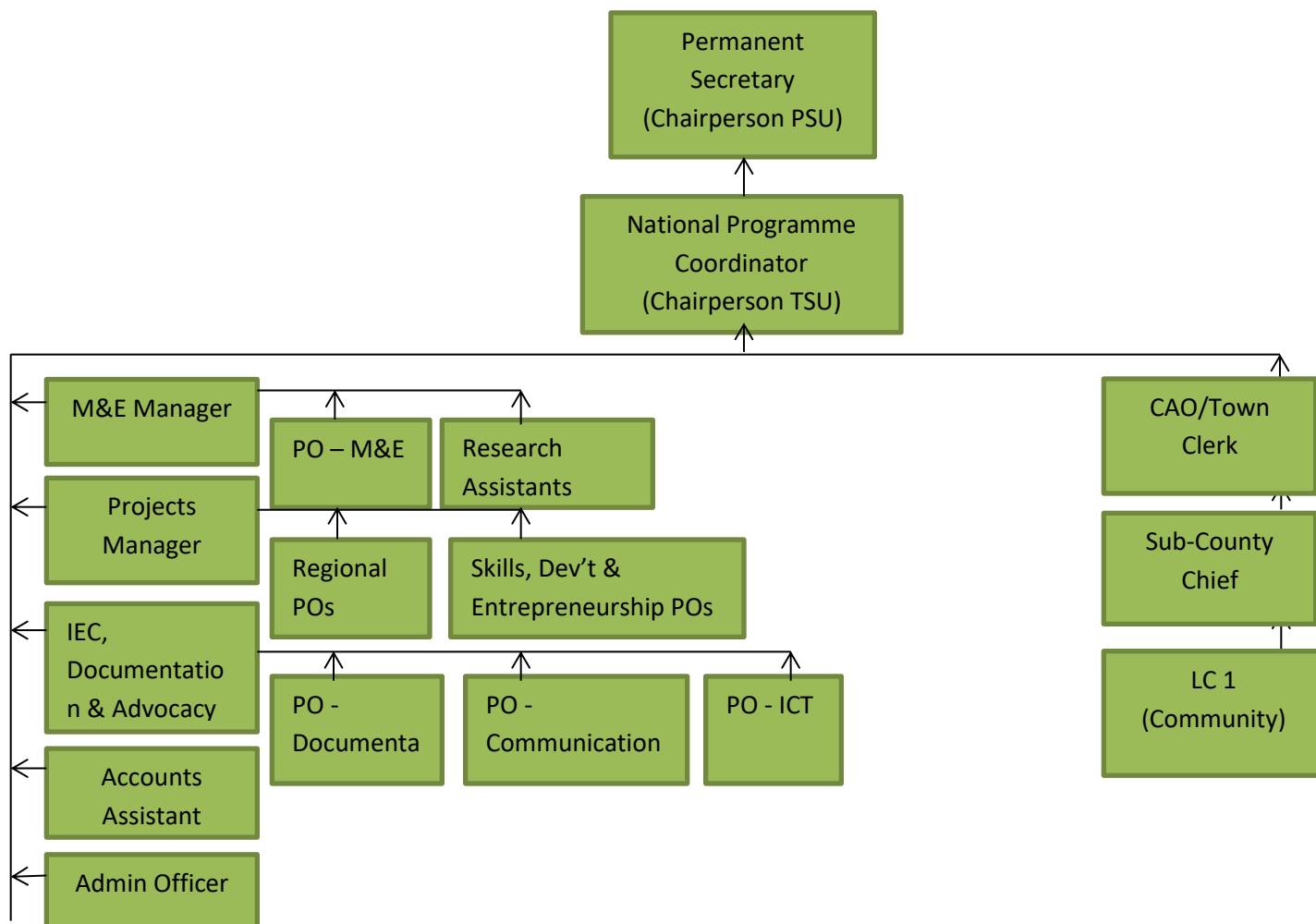
| SN | Project investment options for the Skills development Component and their training |
|-----------|---|
| 1 | Manson/Brick laying and concrete practice |
| 2 | Carpentry and Joinery, |
| 3 | Tailoring and garment/fashion and design |
| 4 | Metal fabrication, |
| 5 | Catering and hotel management |
| 6 | Hair dressing/cosmetology |
| 7 | Bore hole repairs |
| 8 | Bicycle repair |
| 9 | Clay moulding and pottery |
| 10 | Motor cycle repairs |
| 11 | Bead making |
| 12 | Computer use and application |
| 13 | Painting , decoration and interior design |
| 14 | Agriculture projects |
| 15 | Shoe making and repair |
| 16 | Fish net making ,weaving and embroidery |
| 17 | Bakery/cookery |
| 18 | Liquid soap making |
| 19 | Electrical and electronic repairs |
| 20 | Candle making |
| 21 | Making dust bins and rubbish bags |

Appendix Ib: Recommended Enterprises for Funding

| Agricultural production | Off-farm activities |
|---|---|
| <ul style="list-style-type: none"> ○ Dairy production ○ High value enterprises (12 agricultural enterprises in the NDP II: Cotton, Coffee, Tea, Maize, Rice, Cassava, Beans, Fish, Beef, Milk, Citrus and Bananas) ○ Horticultural Production ○ Poultry/ egg production ○ Piggery ○ Receiving of improved goats ○ Aquaculture/integrate farming ○ Labour-saving technologies e.g. animal traction ○ Tree nursery management. ○ Apiary – honey production ○ Agro- forestry/ tree propagation ○ Post-harvest handling e.g. milling and packaging ○ Value addition & marketing | <ul style="list-style-type: none"> ○ Produce buying and selling ○ Energy saving appropriate technologies (Eco stoves and solar power). ○ Trading ○ Craft making ○ Water supply ○ Masonry/ brick laying ○ Carpentry and joinery ○ Hair dressing and cosmetology ○ Tailoring/ fashion and design ○ Metal fabrication ○ Bicycle repair ○ Food production, catering & restaurant management ○ Shoe making/ repair ○ Agro- processing ○ Bakery/cookery ○ Electrical repairs ○ Borehole repair ○ Weaving and embroidery& handicrafts ○ Audio-Video editing ○ Leather work ○ Computer use and application (e.g. phone operation). ○ Transport Services |

Note: The above list of recommended enterprise is not an exhaustive menu

Appendix II: UWEP structure

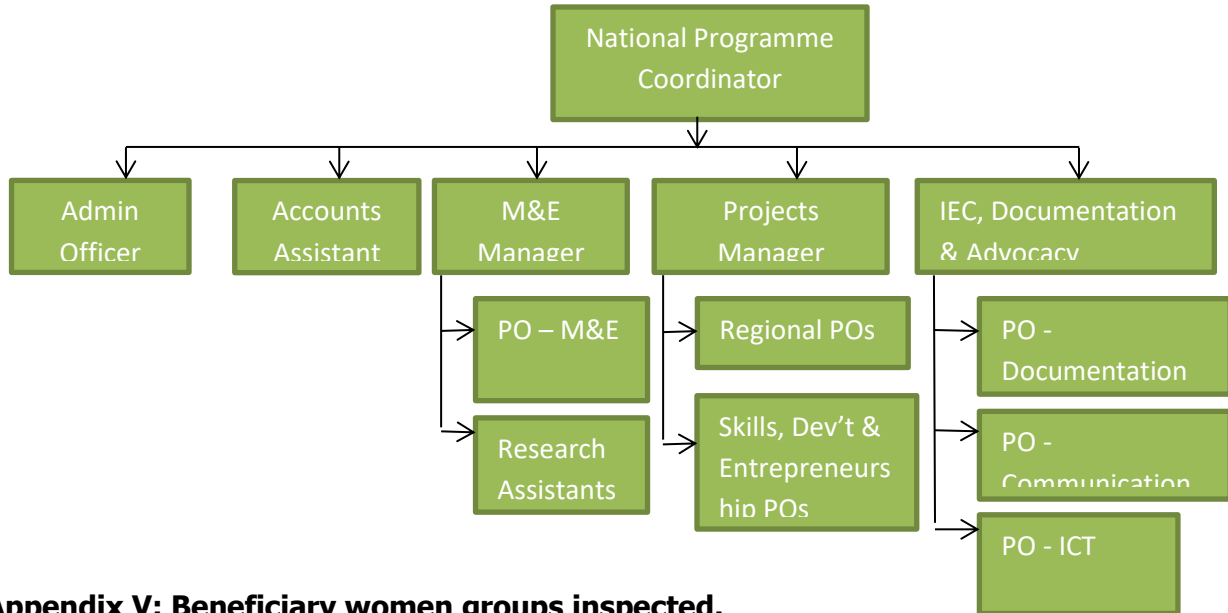


Source: Audit teams understanding of the UWEP Structure

Appendix III: Composition of the Programme Steering Committee

| S/n | Staff |
|-----|---|
| 1 | Permanent Secretary, Ministry Gender Labour and Social Development (Chairperson) |
| 2 | Chairperson, Gender, Labour and Social Development Sectoral Committee of Parliament of Uganda |
| 3 | Director of Gender and Community Development |
| 4 | Commissioner of Gender and Women Affairs |
| 5 | Executive Secretary, National Women Council (NWC) |
| 6 | Desk officer MGLSD, Ministry of Finance, Planning and Economic Development (MFPED) |
| 7 | Representative, Ministry of Local Government |
| 8 | Representative, Ministry of Agriculture, Animal Industries and Fisheries (MAAIF) |
| 9 | Representative, Ministry of Trade, Industry and Cooperatives (MTIC). |
| 10 | Representative, Office of the Prime Minister (OPM) |
| 11 | National Programme Coordinator, (UWEP), MGLSD |

Appendix IV: TSU Structure



Appendix V: Beneficiary women groups inspected.

| SN | Name of WG | Number of Women | Entity | Amount received | Financial year | Enterprise |
|----|-----------------------------------|-----------------|--------------------------|-----------------|----------------|-----------------------------|
| 1 | BINANATA A TWEKAMBE GROUP | 10 | FORT PORTAL MUNICIPALITY | 5,040,000 | FY201718 | CHARCOAL SELLING AND BUYING |
| 2 | IHANI A WOMENS GROUP | 12 | FORT PORTAL MUNICIPALITY | 6,000,000 | FY201819 | BRICK MAKING |
| 3 | KITUMBA TWEYIMUKYE GROUP | 11 | FORT PORTAL MUNICIPALITY | 6,000,000 | FY201819 | PIGGERY |
| 4 | NJARA A KASENYI WOMEN GROUP | 10 | FORT PORTAL MUNICIPALITY | 6,000,000 | FY201819 | PIGGERY |
| 5 | KASUSU A MEMA WOMENS GROUP | 11 | FORT PORTAL MUNICIPALITY | 9,965,000 | FY201819 | AGRO-PROCESSING |
| 6 | BINANATA B TWEYOMBEKE WOMEN GROUP | 14 | FORT PORTAL MUNICIPALITY | 8,000,000 | FY201819 | PIGGERY |
| 7 | RWENGOMA A1 MAGEZI MURU | 12 | FORTPORTAL | 9,166,000 | FY201819 | TAILORING & TEXTILE DESIGN |
| 8 | NJARA A TWEKAMBE GROUP | 11 | FORT PORTAL MC | 6,200,000 | FY201819 | AGRICULTURE |
| 9 | KASUSA WOMENS GROUP | 15 | FORTPORTAL | 5,750,000 | FY201819 | CRAFTS |
| 10 | KASOLO MIREMBE WOMEN'S | 15 | IGANGA | 6,250,000 | FY20181 | PRODUCE |

| | | | | | | |
|----|--|----|----------------------|-----------|----------|--------------------------------|
| | GROUP | | DISTRICT LG | | 9 | BUYING AND SELLING |
| 11 | LIZY WOMEN DEVELOPMENT GROUP | 11 | IGANGA DISTRICT LG | 7,000,000 | FY201718 | CATERING SERVICES |
| 12 | NAWANZU TUSUBIRA DEVELOPMENT ASSOCIATION | 15 | IGANGA DISTRICT LG | 9,650,000 | FY201819 | HIRE OF TENTS & CHAIRS |
| 13 | BUGABWE PEACE WOMEN DEVELOPMENT GROUP | 14 | IGANGA DISTRICT LG | 9,000,000 | FY201819 | PIGGERY |
| 14 | MUKAMA AFAYO | 12 | IGANGA DISTRICT LG | 8,000,000 | FY201718 | BAGS & JEWELRY MAKING |
| 15 | BUSEI 'B' BAVULA WOMEN'S GROUP | 10 | IGANGA DISTRICT LG | 8,000,000 | FY201718 | TAILORING & TEXTILE DESIGN |
| 16 | MWESIGWA WOMEN'S GROUP | 12 | IGANGA DISTRICT LG | 6,530,000 | FY201819 | PRODUCE BUYING AND SELLING |
| 17 | BALIKWEGOMBA WOMEN AND YOUTH DEVELOPMENT ASSOCIATION | 12 | IGANGA DISTRICT LG | 9,625,000 | FY201819 | HIRE OF TENTS & CHAIRS |
| 18 | NTINDA WOMEN IN DEVELOPMENT | 11 | IGANGA DISTRICT LG | 6,650,000 | FY201819 | PIGGERY |
| 19 | AGALI AWAMU WOMENS GROUP | 15 | IGANGA DISTRICT LG | 7,897,000 | FY201819 | GOAT REARING |
| 20 | GEMAKUMWINO WOMEN'S GROUP | 10 | JINJA DISTRICT | 5,625,000 | FY201920 | EVENTS MANAGEMENT |
| 21 | KISAKYE POULTRY AND FARMERS GROUP | 10 | JINJA DISTRICT | 6,000,000 | FY201718 | POULTRY |
| 22 | KWAGALA WOMEN'S GROUP | 10 | JINJA DISTRICT | 7,500,000 | FY201718 | PRODUCE BUYING AND SELLING |
| 23 | TUGEZEKU WOMEN'S GROUP | 13 | JINJA DISTRICT | 3,000,000 | FY201718 | HORTICULTURE |
| 24 | BWASE SAVING AND CREDIT WOMENS GROUP | 10 | JINJA DISTRICT | 4,905,000 | FY201920 | POULTRY |
| 25 | KYOSABA WOMEN'S GROUP | 11 | JINJA DISTRICT | 6,000,000 | FY201718 | PIGGERY |
| 26 | MUWANGUZI WOMEM'S GROUP | 10 | JINJA DISTRICT | 5,790,000 | FY201718 | PRODUCE BUYING AND SELLING |
| 27 | BUWALA SAVING AND INVESTMENT CLUB | 10 | JINJA DISTRICT | 5,000,000 | FY201718 | PRODUCE BUYING AND SELLING |
| 28 | ABAFAYO WOMEN CATERING SERVICE | 11 | JINJA DISTRICT | 4,000,000 | FY201718 | CATERING SERVICES |
| 29 | ATALIWUWO WOMEN'S GROUP | 12 | JINJA DISTRICT | 8,000,000 | FY201718 | BODA BODA |
| 30 | MPANGA WOMEN FARMERS ASSOCIATION | 15 | KAMWENGE DISTRICT LG | 5,100,000 | FY201718 | GOAT REARING |
| 31 | GALIRAYA BAKYARA TUTUNGUKYE ASSOCIATION | 10 | KAMWENGE DISTRICT LG | 5,000,000 | FY201718 | THRESHING MACHINE |
| 32 | KAMWENGE ABAMWE TRADERS | 11 | KAMWENGE DISTRICT LG | 4,300,000 | FY201718 | DEALING IN SECOND HAND CLOTHES |
| 33 | NYANCWAMBA 11 WOMEN GOAT KEEPING GROUP | 10 | KAMWENGE DISTRICT LG | 6,000,000 | FY201718 | GOAT REARING |
| 34 | RUKOKO WOMENS GROUP | 15 | KAMWENGE | 6,000,000 | FY20181 | RETAIL |

| | | | | | | |
|----|--|-----|----------------------|------------|----------|----------------------------|
| | | | | | 9 | BUSINESS |
| 35 | KAHUNGE AGETELAINE WOMEN HAND CRAFT | 13 | KAMWENGE | 6,850,000 | FY201718 | HAND CRAFT |
| 36 | KYABAGONZA WOMEN GOAT FATTENING GROUP | 10 | KYENJOJO DISTRICT LG | 4,000,000 | FY201718 | GOAT REARING |
| 37 | RUBANGO WOMEN IRISH POTATOES GROWING GROUP | 12 | KYENJOJO DISTRICT LG | 3,500,000 | FY201718 | IRISH POTATO GROWING |
| 38 | KIHOIGA WOMEN ART AND CRAFT | 10 | KYENJOJO DISTRICT LG | 2,300,000 | FY201718 | CRAFTS MAKING AND SELLING |
| 39 | NYABITOJO WOMEN GOAT FATTENING GROUP | 11 | KYENJOJO DISTRICT LG | 4,000,000 | FY201718 | GOAT REARING |
| 40 | BUTARA WOMEN PASSION FRUIT GROWING GROUP | 10 | KYENJOJO DISTRICT LG | 4,000,000 | FY201718 | PASSION FRUIT GROWING |
| 41 | BIVAMUNTUYO WOMEN'S GROUP | 15 | MASAKA MUNICIPALITY | 4,000,000 | FY201617 | SECRETARIAL BUREAU |
| 42 | KWEGATTA GEMANYI COMMUNITY GROUP | 10 | MASAKA MUNICIPALITY | 4,000,000 | FY201819 | BRIQUETTES MAKING |
| 43 | KIGAMBA WOMENS DEVELOPMENT GROUP | 10 | MASAKA MC | 4,000,000 | FY201819 | BRICK MAKING |
| 44 | TUSITUKIRE WAMU KIYIMBWA WOMENS GROUP | 10 | MASAKA MC | 3,000,000 | FY201920 | TAILORING & TEXTILE DESIGN |
| 45 | ZAM ZAM WOMENS GROUP | 14 | MASAKA MC | 3,000,000 | FY201617 | COFFEE NURSERY |
| 46 | MUKAMA AFAYO WOMENS GROUP | 10 | MASAKA MC | 3,000,000 | FY201920 | STATIONARY |
| 47 | TWESIIMA STATIONERS WOMEN'S GROUP | 10 | MASAKA MC | 3,000,000 | FY201920 | STATIONARY |
| 48 | TUSAKIMU WOMEN GROUP | N/A | MASAKA MC | 3,000,000 | | N/A |
| 49 | KAMU KAMU WOMENS GROUP | 10 | MASAKA | 3,000,000 | FY201920 | HAND CRAFT |
| 50 | MAYUGE WOMEN LIVING WITH HIV | 15 | MAYUGE DISTRICT | 4,550,000 | FY201617 | HIRE OF TENTS & CHAIRS |
| 51 | RESCUE OUTSIDE CATERING WG | 10 | MAYUGE DISTRICT | 5,080,000 | FY201617 | CATERING SERVICES |
| 52 | BAKUSEKA MAJJA WOMEN GROUP | 11 | MAYUGE DISTRICT | 6,070,000 | FY201819 | FISH FARMING |
| 53 | BALITWEGOMBA WG | 15 | MAYUGE DISTRICT | 6,000,000 | FY201617 | PRODUCE BUYING AND SELLING |
| 54 | TWEKEMBE WOMEN GROUP | 10 | MAYUGE DISTRICT | 7,040,000 | FY201819 | POULTRY |
| 55 | KANGE WOMEN GROUP | 12 | MAYUGE DISTRICT | 8,400,000 | FY201819 | TAILORING & TEXTILE DESIGN |
| 56 | TUSUBIRA WOMEN GROUP | 11 | MAYUGE DISTRICT | 12,225,000 | FY201819 | METAL FABRICATION |
| 57 | TWEWEYO WOMEN GROUP | 11 | MAYUGE DISTRICT | 8,000,000 | FY201819 | TAILORING & TEXTILE DESIGN |
| 58 | GEMA KUMWINO WOMEN'S GROUP | 10 | MAYUGE DISTRICT | 2,000,000 | FY201516 | MAT MAKING |
| 59 | TWEGAITE WOMEN'S GROUP | 15 | maYUGE | 7,000,000 | FY20151 | HIRE OF TENTS |

| | | | DISTRICT | | 6 | & CHAIRS |
|----|---|----|----------------------|------------|----------|--------------------------------|
| 60 | PEMU WOMEN WINE MAKERS ASSOCIATION | 10 | MBARARA MUNICIPALITY | 6,475,000 | FY201617 | WINE MAKING |
| 61 | KECENCE WOMEN'S DEV. GROUP | 10 | MBARARA MUNICIPALITY | 5,500,000 | FY201617 | LIQUID SOAP MAKING AND SELLING |
| 62 | KARUGANGAMA WOMEN DEVELOPMENT GROUP | 15 | MBARARA MUNICIPALITY | 10,000,000 | FY201718 | POULTRY |
| 63 | BF WINE MAKERS | 13 | MBARARA MUNICIPALITY | 8,000,000 | FY201718 | WINE MAKING |
| 64 | KISENYI UPLIFT WOMENS' GROUP | 10 | MBARARA MUNICIPALITY | 8,000,000 | FY201718 | WINE MAKING |
| 65 | BAKYARA TWEKEMBE GROUP | 10 | MBARARA MC | 8,000,000 | FY201718 | PAULTRY |
| 66 | KIREHE TUKWATANISE POSITIVE LIVING WOMENGROUP | 14 | MBARARA MC | 6,000,000 | FY201718 | PIGGERY |
| 67 | KISHASHA WOMENPIGGERY PROJECT | 12 | MBARARA MC | 12,000,000 | FY201718 | PIGGERY |
| 68 | TULI KIMU WOMEN'S GROUP | 12 | MPIGI DISTRICT LG | 7,500,000 | FY201718 | POULTRY |
| 69 | BULAMU BWEBUGGAGGA WOMEN'S GROUP | 15 | MPIGI DISTRICT LG | 10,790,000 | FY201718 | EVENTS MANAGEMENT |
| 70 | MUKISA GROUP GGALA | 10 | MPIGI DISTRICT LG | 11,270,000 | FY201819 | HIRE OF TENTS & CHAIRS |
| 71 | AGALI AWAMU WOMEN'S ASSOCIATION NSUJJUWE | 11 | MPIGI DISTRICT LG | 9,000,000 | FY201819 | PIGGERY |
| 72 | MUKISA WOMEN'S GROUP | 10 | MPIGI DISTRICT LG | 10,000,000 | FY201819 | PIGGERY |
| 73 | ACHIEVERS WOMEN'S DEVELOPMENT GROUP | 12 | MPIGI DISTRICT LG | 9,320,000 | FY201920 | PIGGERY |
| 74 | TUSITUKIRE WAMU WOMENS GROUP | 10 | MPIGI MC | 6,500,000 | FY201819 | PAULTRY |
| 75 | MUSA AKEZIMBIRA | 15 | MPIGI MC | 7,261,000 | FY201920 | PIGGERY |
| 76 | BLESSINGS WOMEN GROUP | 13 | MPIGI MC | 7,720,000 | FY201920 | PAULTRY |
| 77 | KIRUNGI WOMEN'S GROUP | 10 | MUBENDE MUNICIPALITY | 6,420,000 | FY201718 | COFFEE NURSERY |
| 78 | VVUMBULA WOMEN'S GROUP | 12 | MUBENDE MUNICIPALITY | 8,000,000 | FY201819 | HIRE OF TENTS & CHAIRS |
| 79 | TWEZIMBE WOMEN'S GROUP | 13 | MUBENDE MUNICIPALITY | 6,960,000 | FY201819 | NURSERY BED |
| 80 | KISA KYA MUKAMA WOMEN'S GROUP | 11 | MUBENDE MC | 10,000,000 | FY201819 | DIARY |
| 81 | TUYUGANE WOMEN GROUP | 15 | MUBENDE MC | 4,200,000 | FY201718 | COFFEE NURSERY |
| 82 | BUYINZIKA WOMEN GROUP | 13 | MUBENDE MC | 10,791,000 | FY201718 | PAULTRY |

| | | | | | | |
|-----------|----------------|----|------------|--------------------|--------------|-------------------|
| 83 | ABESIGA MUKAMA | 15 | MUBENDE MC | 9,436,000 | FY20181 9 | AGRO FORRESTRY |
| | TOTAL | | | 543,101,000 | | |

Appendix VI: Documents Reviewed

| Document | Purpose for review |
|--|---|
| UWEP Programme Documents | To obtain an understanding of the process regarding Management of UWEP |
| Ministerial policy statements for 2015/16-2018/19 | To obtain an understanding of activities planned by the department of Gender and establish their priorities. |
| Progress Reports | To obtain an understanding of the frequency of monitoring and the performance of the Programme and assess extent of implementation. |
| UWEP Skills Training Handbook | To obtain an understanding of the Training process and also assess whether the Facilitators and Local Government Staff rolled out of the women trainings in their respective regions according to the guidelines. |
| UWEP Annual Work plans | To obtain an understanding of the planned activities and timing of these activities in order to assess implementation of programme activities. |
| Social Development Sector Plan | To assess whether the planned activities are in line with the National Development Plan. |
| UWEP Steps for Accessing UWEP funds | To understand the steps involved in accessing funding by the women groups. |
| Cabinet Memo-Minute Extract-129_2019 | To understand the approved performance improvement measures for UWEP including reducing the minimum group size from 10 to 5, provide flexibility in management of enterprises, increase resource allocation for institutional support from 15% to 20%, disburse funds directly to approved women groups accounts from BOU, maintain only group members as signatories to accounts, relax on requirement of groups to only operate current accounts and allow them to open and operate savings accounts in order to reduce costs, support investments in music and other creative arts, support to groups that have completed repayments and wish to upscale, etc. |
| Uganda Gender Policy, 2007 | To understand the forms of addressing gender inequalities at all levels of government and by all stakeholders |
| Steering Committee minutes | To understand the major plans, achievements and decisions reached by the Committee and |
| Enterprise review checklists (DTPC, SEC, DEC, STPC) | To understand the requirements at the different enterprise review levels. |
| UWEP Monitoring and Evaluation Strategy | To understand the monitoring activities and processes of UWEP as well as the responsibility centres, timing and resulting reports. |
| UWEP procurement guidelines | To understand the procedures followed by the women groups during procurement of their supplies. |
| UWEP Review checklists | To get an understanding of the parameters considered at the different levels of review/assessment and verify if they were adequate. |

Appendix VII: Interviews Conducted

| Interviewee | Purpose for interview |
|-------------------------------|---|
| Permanent Secretary -MGLSD | <ul style="list-style-type: none"> ✚ To obtain an understanding of the role of the Ministry in the management and Implementation of UWEP ✚ To obtain an understanding of the roles and responsibilities of the different key players in management of UWEP ✚ To establish the process entailed in management of UWEP ✚ To establish the challenges faced by the UWEP and how they can be overcome. <p>To understand new developments in the Project and how these affect project implementation</p> |
| UWEP Coordinator | <ul style="list-style-type: none"> ✚ To obtain an understanding of the roles and responsibilities of the different key players in management of UWEP ✚ To establish the process entailed in management of UWEP ✚ To establish the challenges faced by the UWEP and how they can be overcome. ✚ To understand new developments in the Project and how these affect project implementation |
| Technical Support Unit(MGLSD) | <ul style="list-style-type: none"> ✚ To obtain an understanding of the roles and responsibilities of the Technical support Unit ✚ To establish the main activities entailed in the TSU ✚ To establish the challenges faced by the TSU and how they can be overcome. ✚ To understand new developments in the Project and how these affect project implementation |
| Women's Council | <ul style="list-style-type: none"> ✚ To obtain an understanding of the roles and responsibilities of the Women's Council in management of UWEP ✚ To establish the main activities in regard to management of UWEP ✚ To establish the challenges faced by the UWEP at the Districts and how they can be overcome. ✚ To understand new developments in the Project and how these affect project implementation |
| District officials | <ul style="list-style-type: none"> ✚ To obtain an understanding of the operations of UWEP from their view ✚ To get an understanding of the challenges they face during the implementation of the Programme |
| Women Groups | <ul style="list-style-type: none"> ✚ To get an understanding of the challenges they face with the programme ✚ To assess the extent of success of their enterprises ✚ To understand the success factors for the groups during implantation of the Programme. |

Appendix VIII: Training Modules Outline and the contents Training Modules and Training plan

| Training Modules and Training plan | | |
|--|--|---|
| -Welcome remarks -Self Introduction -Training Rules & Regulations | Module 6: Group Dynamics -1 Hour -What is a group -How to behave in a group -Characteristics of group members -What makes a group successful -Group Cohesiveness -How to conduct meetings | Module 10: Financial Accountability -Basic Financial Literacy -Financial records -Financing Agreements -Repayment Schedule 1 Hour 30 Minutes |
| Module 1: What is a Business - Starting an Enterprise -Business Tree 40 Minutes | | |

| | | | |
|--|---|--|---|
| Module 2: Financial Management - Profit & Loss -Savings -Managing Your Money -Avoiding Over spending 1 Hour | Module 7: Managing an Enterprise effectively - Profit & Loss - Inputs of an enterprise - Taking care of products, customer, Money, business & Yourself 1 Hour | | |
| -Module 3: Record Keeping -Regular Book keeping -Cash book & Credit book -Income and Expenditure -Calculation of Profit & Loss 1 Hour | Module 8: Community Procurement - Definition of Procurement - Role of Procurement Committee - Procurement process 40 Minutes | | |
| Module 4: How to manage a business profitably -Planning for a business -Why do businesses Fail 40 Minutes | Module 9: Marketing - What is Marketing - Understanding your Target Customers -How to attract customers -The marketing mix - Branding 1 Hour | | -Implementing what you have learned - Next steps 40 Minutes |
| Module 5: Business Community -Selling to the community -Need of the community 40 Minutes | | | -Closing Session -Awarding Certificates to the women |

Appendix IX: Disbursement to women groups

| S N | Name of WG | Number of Women | Entity | Amount received | FY | Enterprise | Amount requested for | %age Received |
|-----|--|-----------------|--------------------|-----------------|-----------|--------------------------------|----------------------|---------------|
| 1 | Kasolo Mirembe Women's Group | 15 | Iganga District Lg | 4,000,000 | FY201 819 | Brick Making | 15,000,000 | 27 |
| 2 | Nawanzu Tusbira Development Association | 15 | Iganga District Lg | 3,000,000 | FY201 920 | Tailoring & Textile Design | 11,000,000 | 27 |
| 3 | Rwengoma A1 Magezi Muru | 15 | Fortportal | 9,000,000 | FY201 819 | Piggery | 30,000,000 | 30 |
| 4 | Busei 'B' Bavula Women's Group | 10 | Iganga District Lg | 3,000,000 | FY201 920 | Stationary | 10,000,000 | 30 |
| 5 | Balikwegomba Women And Youth Development Association | 12 | Iganga District Lg | 4,000,000 | FY201 617 | Secretarial Bureau | 12,000,000 | 33 |
| 6 | Ntinda Women In Development | 11 | Iganga District Lg | 4,000,000 | FY201 718 | Goat Rearing | 12,000,000 | 33 |
| 7 | Agali Awamu Womens Group | 15 | Iganga District Lg | 6,000,000 | FY201 718 | Piggery | 18,000,000 | 33 |
| 8 | Rescue Outside Catering Wg | 10 | Mayuge District | 4,300,000 | FY201 718 | Dealing In Second Hand Clothes | 12,000,000 | 36 |
| 9 | Bakuseka Majja Women Group | 11 | Mayuge District | 3,000,000 | FY201 718 | Horticulture | 8,000,000 | 38 |
| 10 | Twekembe Women Group | 10 | Mayuge District | 4,550,000 | FY201 617 | Hire Of Tents & Chairs | 12,000,000 | 38 |

| | | | | | | | | |
|--------|--|----|-----------------------------|-----------|--------------|--------------------------------------|------------|----|
| 1 1 | Kange Women Group | 12 | Mayuge District | 2,300,000 | FY201 718 | Crafts Making And Selling | 6,000,000 | 38 |
| 1 2 | Gemakumwino Women's Group | 10 | Jinja District | 7,200,000 | FY201 819 | Diary | 18,000,000 | 40 |
| 1 3 | Tweweyo Women Group | 11 | Mayuge District | 4,000,000 | FY201 819 | Briquettes Making | 10,000,000 | 40 |
| 1 4 | Kisakye Poultry And Farmers Group | 10 | Jinja District | 5,000,000 | FY201 718 | Produce Buying And Selling | 12,000,000 | 42 |
| 1 5 | Rubango Women Irish Potatoes Growing Group | 12 | Kyenjojo District Lg | 3,500,000 | FY201 718 | Irish Potato Growing | 8,000,000 | 44 |
| 1 6 | Kwagala Women's Group | 10 | Jinja District | 5,500,000 | FY201 617 | Liquid Soap Making And Selling | 12,500,000 | 44 |
| 1 7 | Tugezeku Women's Group | 13 | Jinja District | 8,000,000 | FY201 718 | Paultry | 18,000,000 | 44 |
| 1 8 | Bwase Saving And Credit Womens Group | 10 | Jinja District | 5,790,000 | FY201 718 | Produce Buying And Selling | 12,500,000 | 46 |
| 1 9 | Kyosaba Women's Group | 11 | Jinja District | 6,000,000 | FY201 718 | Piggery | 12,000,000 | 50 |
| 2 0 | Muwanguzi Womem's Group | 10 | Jinja District | 3,000,000 | FY201 920 | Coffee Nursery | 6,000,000 | 50 |
| 2 1 | Buwala Saving And Investment Club | 10 | Jinja District | 6,070,000 | FY201 819 | Fish Farming | 12,000,000 | 51 |
| 2 2 | Abafayo Women Catering Service | 11 | Jinja District | 6,250,000 | FY201 819 | Produce Buying And Selling | 12,000,000 | 52 |
| 2 3 | Tuli Kimu Women's Group | 12 | Mpigi District Lg | 6,475,000 | FY201 617 | Wine Making | 12,000,000 | 54 |
| 2 4 | Bulamu Bwebuggagga Women's Group | 15 | Mpigi District Lg | 6,500,000 | FY201 920 | Paultry | 12,000,000 | 54 |
| 2 5 | Mukisa Group Ggala | 10 | Mpigi District Lg | 4,905,000 | FY201 920 | Poultry | 9,000,000 | 55 |
| 2 6 | Agali Awamu Women's Association Nsujjuwe | 11 | Mpigi District Lg | 6,650,000 | FY201 819 | Piggery | 12,000,000 | 55 |
| 2 7 | Achievers Women's Development Group | 12 | Mpigi District Lg | 6,850,000 | FY201 819 | Hand Craft | 12,000,000 | 57 |
| 2 8 | Bivamuntuyo Women's Group | 15 | Masaka Municipality | 5,750,000 | FY201 819 | Crafts | 10,000,000 | 58 |
| 2 9 | Kwegatta Gemanyi Community Group | 10 | Masaka Municipality | 6,000,000 | FY201 819 | Piggery | 10,000,000 | 60 |
| 3 0 | Pemu Women Wine Makers Association | 10 | Mbarara Municipality | 3,000,000 | FY201 617 | Hand Creaft | 5,000,000 | 60 |
| 3 1 | Kecence Women's Dev. Group | 10 | Mbarara Municipality | 7,500,000 | FY201 718 | Piggery | 12,000,000 | 63 |
| 3 2 | Karugangama Women Development Group | 15 | Mbarara Municipality | 6,000,000 | FY201 718 | Retail Business | 9,500,000 | 63 |
| 3 3 | Bf Wine Makers | 13 | Mbarara Municipality | 5,080,000 | FY201 617 | Catering Services | 8,000,000 | 64 |
| 3 4 | Kisenyi Uplift Womens' Group | 10 | Mbarara Municipality | 7,720,000 | FY201 920 | Paultry | 12,000,000 | 64 |
| 3 5 | Mpanga Women Farmers Association | 15 | Kamwenge District Lg | 7,840,000 | FY201 617 | Piggery | 12,000,000 | 65 |
| 3 6 | Binanata A Twekambe Group | 10 | Fort Portal Municipality | 4,000,000 | FY201 718 | Catering Services | 6,000,000 | 67 |
| 3 7 | Kitumba Tweyimukye Group | 11 | Fort Portal Municipality | 8,000,000 | FY201 718 | Wine Making | 12,000,000 | 67 |
| 3 8 | Kasusu A Mema Womens Group | 11 | Fort Portal Municipality | 8,000,000 | FY201 718 | Wine Making | 12,000,000 | 67 |
| 3 9 | Binanata B Tweyombeke Women Group | 14 | Fort Portal Municipality | 4,000,000 | FY201 718 | Goat Rearing | 6,000,000 | 67 |
| 4 0 | Kamwenge Abamwe Traders | 11 | Kamwenge District Lg | 8,000,000 | FY201 718 | Tailoring & Textile Design | 12,000,000 | 67 |

| | | | | | | | | |
|--------|---|----|-----------------------------|--------------------|--------------|-------------------------------|--------------------|-------------|
| 4 1 | Nyancwamba 11 Women Goat Keeping Group | 10 | Kamwenge District Lg | 8,000,000 | FY201 819 | Tailoring & Textile Design | 12,000,000 | 67 |
| 4 2 | Kyabagonza Women Goat Fattening Group | 10 | Kyenjojo District Lg | 8,400,000 | FY201 819 | Tailoring & Textile Design | 12,000,000 | 70 |
| 4 3 | Kihoiga Women Art And Craft | 10 | Kyenjojo District Lg | 7,040,000 | FY201 819 | Poultry | 10,000,000 | 70 |
| 4 4 | Nyabitojo Womengoat Fattening Group | 11 | Kyenjojo District Lg | 5,100,000 | FY201 718 | Goat Rearing | 7,000,000 | 73 |
| 4 5 | Kisakye Poultry And Farmers Group | 10 | Jinja District | 6,000,000 | FY201 718 | Poultry | 8,000,000 | 75 |
| 4 6 | Twezimbe Women's Group | 13 | Mubende Municipality | 7,500,000 | FY201 718 | Produce Buying And Selling | 10,000,000 | 75 |
| 4 7 | Tusitukire Wamu Womens Group | 10 | Mpigi Mc | 9,320,000 | FY201 920 | Piggery | 12,000,000 | 78 |
| 4 8 | Tuli Kimu Women's Group | 12 | Mpigi Mc | 7,500,000 | FY201 718 | Poultry | 9,500,000 | 79 |
| 4 9 | Blessings Women Group | 13 | Mpigi Mc | 7,897,000 | FY201 819 | Goat Rearing | 10,000,000 | 79 |
| 5 0 | Kigamba Womens Development Group | 15 | Masaka Mc | 8,000,000 | FY201 819 | Piggery | 10,000,000 | 80 |
| 5 1 | Tusikire Wamu Kiyimbwa Womens Group | 10 | Masaka Mc | 9,625,000 | FY201 819 | Hire Of Tents & Chairs | 12,000,000 | 80 |
| 5 2 | Zam Zam Womens Group | 9 | Masaka Mc | 6,420,000 | FY201 718 | Coffee Nursery | 8,000,000 | 80 |
| 5 3 | Kirungi Women's Group | 10 | Mubende Municipality | 6,420,000 | FY201 718 | Poultry | 8,000,000 | 80 |
| 5 4 | Mukama Afayo Womens Group | 10 | Masaka Mc | 9,650,000 | FY201 819 | Hire Of Tents & Chairs | 12,000,000 | 80 |
| 5 5 | Bakyala Tweekembe Womens Group | 11 | Mbarara Mc | 9,965,000 | FY201 819 | Agro-Processing | 12,000,000 | 83 |
| 5 6 | Kirehe Positive Living Group | 10 | Mbarara Mc | 9,965,000 | FY201 819 | Agriculture | 12,000,000 | 83 |
| 5 7 | Mayuge Women Living With Hiv | 15 | Mayuge District | 10,000,000 | FY201 819 | Tailoring & Textile Design | 12,000,000 | 83 |
| 5 8 | Kiswahili Born Again Womens Group | 15 | Mbarara Mc | 10,000,000 | FY201 718 | Poultry | 12,000,000 | 83 |
| 5 9 | Kisakya Mukama Womens Group | 12 | Mubende Mc | 6,000,000 | FY201 718 | Goat Rearing | 7,000,000 | 86 |
| 6 0 | Mema Womens Group | 11 | Fort Portal Mc | 5,625,000 | FY201 920 | Events Management | 6,000,000 | 94 |
| 6 1 | Kasusa Womens Group | 15 | Fortportal | 11,270,000 | FY201 819 | Hire Of Tents & Chairs | 12,000,000 | 94 |
| 6 2 | Rukoko Womens Group | 10 | Kamwenge | 10,790,000 | FY201 718 | Events Management | 11,000,000 | 98 |
| 6 3 | Buyinzika Women Group | 10 | Mubende Mc | 10,791,000 | FY201 718 | Poultry | 10,900,000 | 99 |
| 6 4 | Kahunge Agetelaine Women Hand Craft | 10 | Kamwenge | 6,960,000 | FY201 819 | Nursery Bed | 7,000,000 | 99 |
| | Sub Total | | | 417,968,000 | | | 704,900,000 | 59.3 |
| 1 | Ihani A Womens Group | 12 | Fort Portal Municipality | 6,000,000 | FY201 819 | Brick Making | 6,000,000 | 100 |
| 2 | Njara A Kasenyi Women Group | 10 | Fort Portal Municipality | 6,000,000 | FY201 819 | Piggery | 6,000,000 | 100 |
| 3 | Mukama Afayo | 12 | Iganga District Lg | 8,000,000 | FY201 718 | Bags & Jewelry Making | 8,000,000 | 100 |
| 4 | Galiraya Bakyara Tutungukye Association | 10 | Kamwenge District Lg | 5,000,000 | FY201 718 | Threshing Machine | 5,000,000 | 100 |
| 5 | Butala Womens Group | 8 | Kyenjojo | 4,000,000 | FY201 718 | Produce Buying And Selling | 4,000,000 | 100 |

| | | | | | | | | |
|--------|---|-----|-------------------------|--------------------|--------------|--------------------------------|--------------------|-----|
| 6 | Kamu Kamu Womens Group | 10 | Masaka | 5,040,000 | FY201 718 | Charcoal Selling And Buying | 5,040,000 | 100 |
| 7 | Twesima Stationeries Womens Group | 10 | Masaka Mc | 3,000,000 | FY201 920 | Book & Chalk Making | 3,000,000 | 100 |
| 8 | Gema Kumwino Women's Group | 10 | Mayuge District | 2,000,000 | FY201 516 | Mat Making | 2,000,000 | 100 |
| 9 | Balitwegomba Wg | 15 | Mayuge District | 6,000,000 | FY201 617 | Produce Buying And Selling | 6,000,000 | 100 |
| 1 0 | Mukisa Women's Group | 10 | Mpigi District Lg | 10,000,000 | FY201 819 | Piggery | 10,000,000 | 100 |
| 1 1 | Abesiga Mukama | 10 | Mubende Mc | 10,000,000 | FY201 819 | Agro Forestry | 10,000,000 | 100 |
| 1 2 | Vvumbula Women's Group | 12 | Mubende Municipality | 8,000,000 | FY201 819 | Hire Of Tents & Chairs | 8,000,000 | 100 |
| 1 3 | Tusubira Women Group | 11 | Mayuge District | 12,225,000 | FY201 819 | Metal Fabrication | 12,000,000 | 102 |
| 1 4 | Tuyugane Women Group | 15 | Mubende Mc | 4,200,000 | FY201 718 | Coffee Nursery | 4,000,000 | 105 |
| 1 5 | Mwesigwa Women's Group | 12 | Iganga District Lg | 6,530,000 | FY201 819 | Produce Buying And Selling | 6,530,000 | 100 |
| 1 6 | Lizy Women Development Group | 11 | Iganga District Lg | 7,000,000 | FY201 718 | Catering Services | 7,000,000 | 100 |
| 1 7 | Bugabwe Peace Women Development Group | 14 | Iganga District Lg | 9,000,000 | FY201 819 | Piggery | 9,000,000 | 100 |
| 1 8 | Tusakimu Women Group | N/A | Masaka Mc | | | | | 100 |
| 1 9 | Twegaite Women's Group | 15 | Mayuge District | 7,000,000 | FY201 516 | Hire Of Tents & Chairs | 7,000,000 | 100 |
| | Sub-total | | | 118,995,000 | | | 119,420,000 | |
| | Grand Total | | | 536,963,000 | | | 823,470,000 | |