



**A VALUE FOR MONEY AUDIT REPORT ON THE AFFORESTATION AND
RESTORATION OF SELECTED CENTRAL FOREST RESERVES (CFRs) BY THE
NATIONAL FORESTRY AUTHORITY (NFA)**

OCTOBER 2021

TABLE OF CONTENT

GLOSSARY	6
ABBREVIATIONS.....	7
EXECUTIVE SUMMARY.....	8
CHAPTER ONE:	12
1.1 BACKGROUND	12
1.2 MOTIVATION.....	13
1.3 DESCRIPTION OF THE AUDIT AREA	15
1.3.1 General Description	15
1.3.2 Mandate and Legal Framework	15
1.3.3 Vision and Mission	16
1.3.4 Objectives of NFA in relation to Central Forest Reserves.....	16
1.3.5 Activities carried out by NFA under restoration of CFRs	16
1.3.7 Organization Structure.....	17
1.3.8 NFA Funding	17
a) Authority Funding	17
b) Expenditure of the Directorates of Natural Forests and Plantations.....	18
1.4 AUDIT OBJECTIVE.....	18
1.5 SPECIFIC AUDIT OBJECTIVES.....	18
1.6 AUDIT SCOPE.....	18
CHAPTER TWO.....	20
2.0 AUDIT METHODOLOGY	20
2.1 SAMPLING.....	20
2.2 DATA COLLECTION METHODS	20
CHAPTER THREE.....	22
3.0 SYSTEMS AND PROCESS DESCRIPTION.....	22
3.1 ROLES AND RESPONSIBILITIES OF KEY PLAYERS	22
a) Ministry of Water and Environment	22

c) Water and Environmental Sector Working Group (WESWG)	22
Executive Director.....	23
Directorate of Natural Forests	23
Directorate of Plantations Management.....	23
Directorate of Policy and Planning	23
Coordinator natural forest management.....	23
Plantation Manager	24
Range Manager.....	24
Sector Manager.....	24
Forest Supervisor.....	25
Boundary Survey Officers and boundary management supervisors	25
Forestry subsector partners	25
Communities.....	25
3.2 PROCESS DESCRIPTION.....	26
a) Planning	26
b) Implementation.....	26
c) Monitoring and Inspection.....	27
4.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS.....	28
4.1 OUTLOOK OF THE NATIONAL FOREST COVER IN UGANDA	28
4.3.1 PLANNING.....	35
4.3.2 BUDGETING.....	41
a) Funding Gap	41
b) Costing of the budget	42
c) Prioritization of Restoration-planting and New Plantation establishment	42
d) Budget Monitoring	43
4.4.1 Monitoring and Reporting.....	52
4.5 COLLABORATION MANAGEMENT.....	55
4.5.1 Collaboration with stakeholders	55

LIST OF TABLES

Table 1: NFA Funding	17
Table 2: Expenditure on restoration and plantation establishment of CFRs	18
Table 3: Sampled Central Forest Reserves	20
Table 4 - Showing forest cover distribution in 1990 and 2017	28
Table 5: NFA Forest Cover Trend.....	30
Table 6: Restoration - Budget and actual analysis	32
Table 7 - New Tree Plantation establishment - 2016-2020	32
Table 8 - Showing funds spent on raising seedlings for sale and own use	33
Table 9 - Showing seedlings Success rate	34
Table 10-Showing variances between SDP & NDP II Targets.....	36
Table 11 - Showing variances between SDP planned activities & NDP II planned target activities.....	36
Table 12 - Showing variances between SDP & NFA Strategic Plan	37
Table 13 - Showing variances between NFA's 5 Strategic Plan and NFA Annual targets	38
Table 14 - Showing analysis of NFA funding	41
Table 15 - Showing funds budgeted and paid under restoration	42
Table 16 - Showing funds budgeted and spent under plantation establishment	42
Table 17 - Showing the percentage funding of restoration and plantation establishment in the four year period under audit.....	43
Table 18 - Level of CRF encroachment	46
Table 19- showing ranges monitored & inspected	46
Table 20: showing personnel involved in forest protection of CFRs	47
Table 21- showing non-payments to patrol men	48
Table 22 - Showing the number of monitoring reports.....	52
Table 23 - Status of implementation of M&E Recommendations	53
Table 24 - Showing number of MOUs signed in the four year audit period.....	55
Table 25 - Showing number of CFM agreements signed in the four year period under audit.....	57
Table 26 - Showing number of CFM meetings held in the four year audit period	57

LIST OF FIGURES

Figure 1 - Showing trends of National Forest Cover.....	29
Figure 2 - Showing forest cover under NFA	30
Figure 3 - Showing NFA Performance in the Key Forest Cover Initiatives over the 4 years period	31
Figure 4-Charcoal burning in Laura CFR	45
Figure 5 - Grazing in Mabira CFR.....	45
Figure 6 - Dumped Pillars at Olera Olok CFR - Kole District.....	50

GLOSSARY

Afforestation: Involves planting of indigenous or exotic species on previously unforested land;¹

Reforestation: Involves replanting previously forested land (which has had forest cover removed in a previous operation)²

Deforestation: Change of land cover with depletion of tree crown cover to less than 10%³

Encroachment: refers to carrying out illegal activities on the central forest reserve. Such activities include; mining of sand and gold, charcoal burning, cultivation of crops, cutting down natural forest belts, timber harvesting in conservation areas, and issuance of land titles in CFRs.

Natural forests: A forest which has reproduced naturally, consisting of naturally indigenous tree species and strains⁴

Plantation Forests: Forests that are planted by man. They are reproduced in nurseries and planted out in plantations.

Restoration: The planting of new trees in formerly degraded forest areas. Also referred to as re-afforestation

Silviculture: Practice of controlling the growth, composition/structure, and quality of forests to meet values and needs, specifically timber production.

Enrichment planting: The practice of planting trees within a natural forest to supplement natural regeneration⁵

Forest: An area of at least one hectare of land with a minimum tree canopy cover of 30% and a minimum tree potential height of 5 metres⁶

Ecosystem: A community of all plants and animals and their physical environment, functioning together as an interdependent unit.⁷

Central Forest Reserve: means an area declared to be a central forest reserve under section 6 of the Forestry Act ⁸

¹ Guidelines for the management Of Natural Forests In Central Forest Reserves, Page 15 (ii)

² Guidelines for Management Of Natural Forests In Central Forest Reserves, Page 15 (ii)

³ Management of Natural Forests in CFRs, glossary of terms

⁴ www.naturalforeststandard.com

⁵ Management of Natural Forests in CFRs, glossary of terms

⁶ Management of Natural Forests in CFRs, glossary of terms

⁷ Management of Natural Forests in CFRs, glossary of terms

⁸ Management of Natural Forests in CFRs, glossary of terms

Forest degradation: The reduction of the capacity of a forest to provide goods and services. Capacity includes maintenance of ecosystem structure and functions

Private forest: Means a natural forest or a plantation forest or area dedicated to forestry, registered under section 21 or 22 of the Forestry Act;

ABBREVIATIONS

Abbreviation	Meaning
AOP	Annual Operation Plan
Bn	Billion
CFRs	Central Forest Reserves
CFM	Collaborative Forest Management
ENR	Environment and Natural Resources
FMP	Forest Management Plan
FSSD	Forest Sector Support Department
GDP	Gross Domestic Product
GOU	Government of Uganda
Ha	Hectare
MoFPED	Ministry of Finance, Planning and Economic Development
MoWE	Ministry of Water and Environment
MPS	Ministerial Policy Statement
MTEF	Medium Term Expenditure Framework
NDP II	National Development Plan II
NFA	National Forestry Authority
NFTPA	National Forestry and Tree Planting Act
NTSC	National Tree Seed Centre
SDG	Sustainable Development Goal
UN	United Nations
UWA	Uganda Wildlife Authority
WSSWG	Water and Sanitation Sub- sector Working Group

EXECUTIVE SUMMARY

The National Forestry Authority (NFA) was established under section 52 of the National Forestry and Tree Planting Act, 2003 (NFTPA). The objective of NFA is to manage the Central Forest reserves, expand and promote partnership arrangements, ensure equitable supply of forest and non-forest products and services and enhance organisational sustainability

The country's forest cover is managed by different stakeholders comprising; Uganda Wildlife Authority, National Forestry Authority and Privately owned forest plantations. The forest cover reduced from 24% (4,933,271ha) in 1990 to 9% (1,956,664ha) in 2015, with a slight increase of up to 12.3% (2,025,192ha) in 2017. The forest cover loss over the years from 1990 to the last biomass study in 2017 is estimated at 58.9%. Similarly, the CFR forest cover under NFA dropped from 62.5% (791,240ha) of the NFA forest cover to 45.8% (579,257ha) in the same period. This trend was contrary to Sustainable Development Goal 15 which required governments to ensure the restoration of forests and increase forest cover in line with obligations under international agreements by 2020.

The overall objective of this audit was to evaluate the effectiveness of the measures put in place by the NFA towards the restoration and establishment of new plantations in the central forest reserves, between the period of 2016 and 2020.

KEY FINDINGS

• Restoration and establishment of new plantations

The performance of NFA as assessed through its restoration planting and new plantation establishment activities, which are augmented by private tree plantation and seedlings initiatives, has not been satisfactory. Although management achieved 11,173ha (78%) of their planned outputs (14,277ha) for both restoration planting and establishing new tree plantations, it should be noted that this only contributed a total of only 0.88% to the NFA forest cover (1,265,742ha) over the four year period. At the current annual average rate of restoration planting and new plantation establishment of 2,793 Ha, NFA will require 75.8 years to restore the forest cover to 62.5% (791,240ha) as of the year 1990. Similarly, even if NFA was to meet its restoration and new plantation establishment targets of 14,277ha in the four year period, it would take 59.3 years to restore the CFRs to the 1990 forest cover in Uganda.

This has been affected by a number of inadequacies in the Planning; Budgeting; Land management; Monitoring and Inspections; and Collaboration management, resulting into the failure by NFA to meet its desired targets towards increasing the national forest cover.

• Coordination and planning in the Forest Sector

It was noted that they are a number of; stakeholders in the forest sector, a number of projects across MDAs that are involved in activities affecting forestry, however, these are all not coordinated under a single mandate. In addition, there are; inconsistencies in the

national, sector and NFA strategic plans, there is a lack of specific outputs per stakeholder in the plan together with matching funding for the activities met to achieve the planned outputs. These inadequacies in coordination and planning at NFA, the Forest sector and national level have contributed to the limited national forest coverage of 12.4% and NFA forest cover of 45.8%.

- **Monitoring and Evaluation, and inspections.**

It was observed that out of the expected 16 monitoring reports in the four year period ending 30th June, 2020, only 4 (25%) were prepared in the entire four year period. In addition, NFA budgeted to receive UGX.320m for monitoring in the four years under review, UGX.91.8million (29%) was released and the entity spent UGX 88.8million over the period on the activity. Furthermore, there were limitations in discussing, management taking action on the monitoring report recommendations and staffing of the monitoring unit. As a result, there were instances in which management did not demarcate the area as recommended by the M&E report before restoring the forest. This led to destruction of the newly restored forests by encroachers.

- **NFA collaborations**

It was established that seventeen (17) MOUs were signed with different government agencies, out of the planned twenty (20), representing an 85% performance. Although these collaborations contributed to the restoration and establishment of new plantations, there were inadequacies in providing the planned quantity of seeding.

In addition, twenty (20) Collaborative Forest management (CFM) agreements were signed with forest edge communities, out of the planned twenty-eight (28) over the last three years. There were inadequacies of; staffing, limited sensitization and coordination between the CFM stakeholders. As a result, communities were sighted to be involved in encroachment of newly restored forests in some instances.

KEY RECOMMENDATIONS

The National Forestry Authority should;

- Ensure that a coordinated and comprehensive planning for the forest sub-sector to iron out planning inconsistencies by the different stakeholders at all planning levels in the country.
- Ensure that the government programmatic budget approach covers all its critical activities, which should be prioritized and funds appropriated accordingly to avoid budget slacks and funding gaps.
- Improve its cost budgeting processes to ensure that budget costs are clearly mapped to the targeted measurable outputs and activities, which will enable proper budget monitoring and timely address of variations during budget implementation.
- Improve its budget monitoring activities and take use of the government budget monitoring systems in place, such as the PBS.

- NFA management should improve its collaboration efforts with sector stakeholders to protect all forest land and the National Land Information System (NLIS) should include control measures that protect illegal titling of government land, including forest land. NFA management should update its land inventory and which should be properly captured in the NLIS.
- Physical visits are regularly conducted and due diligence carried out before allocating land to the private tree farmers to avoid allocating encumbered land.
- All private tree farmers are sensitized on their rights and obligations covered in the private tree plantation programme.
- Consider prioritizing resources for the survey and demarcation of all the forest land.
- Continue engaging the relevant government authorities to fast-track the revision and approval of the NFA organizational structure, which will enable the recruitment of the requisite number and caliber of staff to adequately manage protection of NFA forests.
- That staff salaries and allowances are adequately budgeted for and paid on time to motivate staff during the conduct of their duties.
- They introduce information technology in the supervision and monitoring activities and it is optimally utilized to provide real-time alerts and reports to support quick response by the forest rangers and management.
- Continue engaging stakeholders and increase its collaboration efforts, and iron out any shortcomings that might hinder effective implementation of MOUs, and ensure collaborations are supervised and monitored regularly.
- Build the organizational capacity of CFM groups by creating awareness and training the groups. In addition, a pro-active capacity building program for both NFA and CSOs should be put in place.

OVERALL CONCLUSION

Whereas the National Forestry Authority has undertaken specific interventions aimed at increasing forest cover through restoration and establishing new plantations; inadequate coordination, planning, monitoring, collaboration with communities have led to a limited increase in the NFA forest cover over the years. In some instances, increased encroachment, land encumbrances through issuance of title over the NFA land, limited community sensitization and involvement, inadequate prioritization of restoration and new forest establishment have contributed to the dismal 45.8% forest cover under NFA and national cover of 12.3%.

It is hoped that despite the increased population that is exerting pressure on the rather limited national forest cover, the lessons learnt and recommendations will be applied to fulfil the objectives of the NFA, forest sector and country.



John F.S. Muwanga

AUDITOR GENERAL

13th October, 2021

CHAPTER ONE:

1.1 BACKGROUND

The country's forest resources are of vast importance. They provide energy, forest and tree products, employment, livelihoods support, government revenues; business opportunities, environmental functions and services, and they maintain ecological integrity.

The forest cover in Uganda can be categorized as either Natural or Artificial forests. A Natural Forest is a forest which has reproduced naturally, consisting of naturally indigenous tree species and strains⁹ whereas artificial forests are planted forests that are generally defined according to the extent of human intervention in the forest's establishment and/or management. And this in turn depends largely on the purpose of growing the forest.¹⁰

According to the baseline study of 1990, the natural forest cover in the country was 24% of the total land cover. This was 4,933,271ha, composed of both private and protected forests of 3,472,242ha and 1,461,029ha, respectively¹¹. However, according to the last NFA biomass report of 2017, this forest cover reduced to 2,025,192ha of which 1,257,528ha are in protected forests and 767,664ha are in private forest land. By 2017, both natural and artificial forests in Uganda covered 2.0million hectares¹² which is 12.3% of the total land area.

The Government through its National Development Plan II (NDP II) (2016-2021), developed interventions to increase the national forest cover from 14% (2,865,207.38ha) in 2012/13 to 18% (3,683,838ha) in 2019/20. The Environment and Natural Resources (ENR) sub sector under the Water and Environment sector, set the objective to increase afforestation, reforestation, adaptation and mitigate deforestation for sustainable forestry¹³, through the interventions of; developing countrywide community based and institutional tree planting initiatives, promote sustainable development of commercial forest plantations and industry, including value addition, promote implementation of sustainable management of forests through restoration of natural forests on protected and private land¹⁴.

Sustainable development goal (SDG - 15.1), states that by 2020, governments should ensure the restoration of forests and increase forest cover in line with obligations under international agreements.¹⁵ Similarly, SDG 15.2 states that by 2020, governments should promote the implementation of sustainable management of all

9

¹⁰ INTOSAI Working group on environmental auditing, Page 12, Paragraph 1.2

¹¹ NFA Strategic Plan 2015-2020; Table 4

¹² NFA Biomass excel worksheet, 2017

¹³ NDP Page 170

¹⁴ NDP Page 170

¹⁵ www.fao.org

types of forests, halt deforestation, restore degraded forests and sustainably increase afforestation and restoration¹⁶. Uganda being a member of the UN, and the United Nations Forum on Forests, subscribes to the United Nations strategic plan for forests 2017-2030 which obligates the country to sustainably manage all types of forests and trees outside forests and halt deforestation and forest degradation¹⁷.

The management of natural forests in Uganda is distributed to various responsibility entities, which include; National Forestry Authority, Uganda Wildlife Authority, and Private tree farmers. As of 2017, the natural forest cover was distributed as follows;

Forest/Period	1990 (Ha)	2017 (Ha)	Forest Cover lost by 2015	%age loss
NFA	791,240	579,257	211,983	14.67%
UWA	794,881	678,271	116,610	26.79%
Private	3,347,150	767,664	2,579,486	77.06%
Total	4,935,261	2,025,192	2,908,079	

From the above table, it is clear that the country lost 2,908,079ha of forest cover, which is **58.92%** of the 1990 acreage.

The National Forestry Authority (NFA) was established under section 52 of the National Forestry and Tree Planting Act, 2003 (NFTPA). The NFA is primarily mandated to develop and manage all Central Forest Reserves (CFRs) on a sustainable basis. Central Forest Reserves (CFRs) are forests owned by the central government of the Republic of Uganda. To-date, there are 506 CFRs, covering 1,265,742 hectares of the protected natural forests and located in various parts of the country.¹⁸

1.2 MOTIVATION

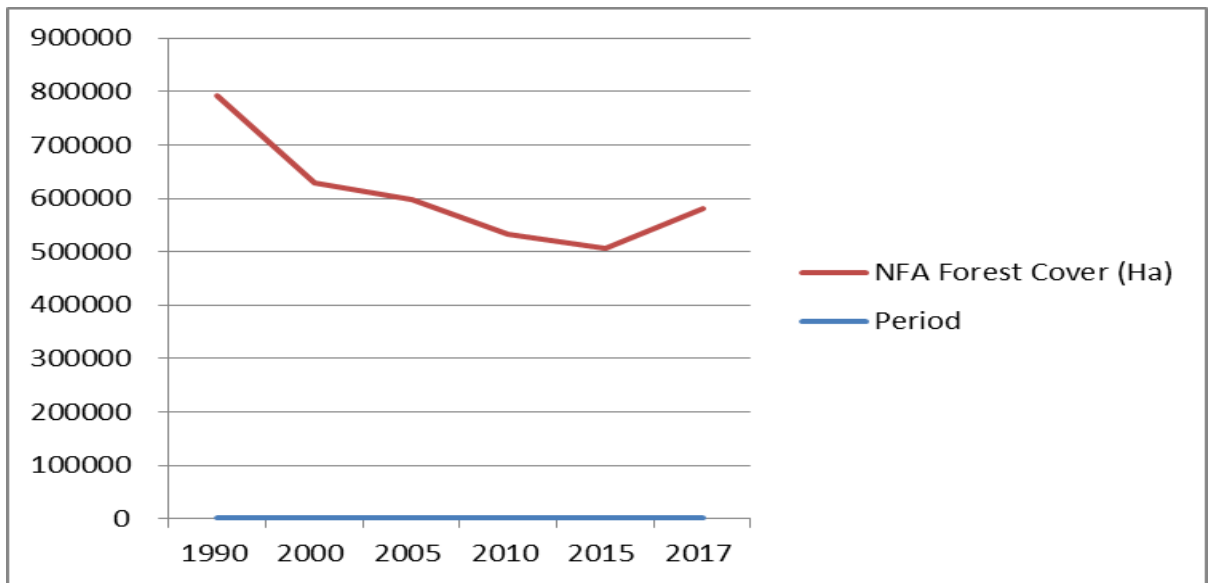
According to the 1990 biomass study, the national forest cover dropped from 24% (4,933,271ha) to 12.3% (2,025,192ha) in 2017. Similarly, the CFR under NFA dropped from 62.5% (791,240ha) of the NFA forest cover to 45.8% (579,257ha) in the same period. This was largely caused by encroachment/deforestation due to population pressures; unclear CFR boundaries; inadequate coordination amongst stakeholders; inadequate supervision and enforcement; split of mandate to different forest players; inefficiencies in the planning process; inadequate stakeholder awareness, among others. The Table below shows NFA's forest cover from 1990 to the most current NFA biomass study;

¹⁶ <https://indicators.report/indicators/i-84/>

¹⁷ United nations strategic plan for forests, 2017-2030.

¹⁸ <https://nfa.org.ug/index.php>

NFA FOREST COVER TREND ANALYSIS



The Auditor General's financial audit report of 2018/19, noted that NFA restored 96% (2,160ha) of the planned 2,236 Ha of degraded forests. Similarly, a review of the NFA annual performance report of 2018/19 revealed that establishment of new plantations surpassed its budgeted target of 1,300ha by 152.6ha¹⁹.

Review of NFA's ministerial policy statements and the budgets for the years 2016/17 to 2018/19 indicated that NFA spent only UGX.12Bn out of the budgeted UGX.27.7Bn for restoration, establishment of plantations, demarcation and raising of seedlings for sell and own planting.

According to the media report on the global forest resources assessment, 2010, Uganda was ranked amongst the five countries with the largest annual net forest loss of 2.6%²⁰. Media reports have continued to indicate forest loss cover driven by illegal logging, charcoal burning, unsustainable agricultural practices, urbanization and unregulated livestock grazing²¹. In addition, civil society actors and tourism operators are working under the Save Bugoma forest campaign to stop illegal sugarcane growing and oil activities in Bugoma forest.²² Furthermore, different interventions like developing countrywide community based and institutional tree planting initiatives through collaborative forest management groups have been adopted to ensure increase in forest cover, however, the capacity for implementing the CFM process is low in both NFA and supporting civil society organizations²³.

19 NFA, Annual performance report 2018/19, Page 2

20 global forest resources assessment, 2010, Page 20

21 <https://nfa.org.ug/index.php/publications/press-brief/12-nfa-news/134-press-brief> (8th January, 2020)

22 Save Bugoma forest campaign 2020, September, 16th 2020

23 NDP Page 170, Handover report by community partnership specialist March 2019

It's upon this basis that a value for money audit was undertaken to assess the extent to which restoration and establishing new plantations had been undertaken by NFA in the last four financial years, starting from 2016/17.

This study therefore assesses the contribution of NFA towards the establishment and restoration of selected CFRs

1.3 DESCRIPTION OF THE AUDIT AREA

1.3.1 General Description

National Forestry Authority (NFA) is a government agency established to develop and manage 506 CFRs covering an area of 1,265,742ha²⁴ on a sustainable basis by supplying high quality seedlings and forestry related products and services to government, local communities and the private sector.²⁵

NFA falls within the Ministry of Water and Environment (MWE) sector with the Minister as the political Head. The Directorate of Environment Affairs under MWE is responsible for environmental policy guidance within the Ministry and Forest Sector Support Department (FSSSD) is responsible for the forestry policy guidance and regulation within the Directorate. National Forestry Authority is headed by an Executive Director, supported by four directors. The authority has four directorates and the responsibility of reforestation falls under the Directorate of natural forests whereas establishing new plantations falls under the plantations Directorate. NFA also operates a number of regional offices headed by range managers.

The audit focused on activities of the Natural Forests Directorate and the Directorate of plantations at the NFA in regard to restoration and establishing new plantations. It analyzed the period range of 2016/17 to 2019/20. According to the NFA Strategic plan 2015-2020, the directorate of natural forests is responsible for restoration and protection of CFRs whereas the plantations directorate is responsible for establishing new plantations, promotion of private forestry, harvesting activities, and supply of seeds and seedlings²⁶.

1.3.2 Mandate and Legal Framework

The Constitution of the Republic of Uganda 1995 under section 237 (2) (b) requires forest reserves to be held in trust for the people and protected for the common good of all citizens.²⁷ National Forestry Authority (NFA) is mandated under section 52 of the National Forestry and Tree Planting Act (NFTPA), 2003 to manage Central Forest Reserves on a sustainable basis.

²⁴ NFA Strategic Plan 2015-2020, Page 1

²⁵ National Forestry and Tree Planting Act, 2003, section 54(1)(a)

²⁶ NFA Strategic Plan 2015-2020, Para (iv & v), page 29

²⁷ The Constitution of Uganda, 1995, section 237(2b)

1.3.3 Vision and Mission²⁸

Vision;

NFA has a vision of contributing to a “sufficiently forested, ecologically stable and economically prosperous Uganda”.

Its Mission is;

“To manage Central Forest Reserves on a sustainable basis and to supply high quality forestry-related products and services to Government, and local communities”

1.3.4 Objectives of NFA in relation to Central Forest Reserves

To improve management of the Central Forest reserves, expand and promote partnership arrangements, ensure equitable supply of forest and non-forest products and services and enhance organisational sustainability.²⁹

NFA’s specific objectives³⁰ that relate to restoration of CFRs and establishing new plantations include to;

- a) Develop and implement effective protection measures to support natural regeneration
- b) Promote affirmative silviculture through enrichment, gap planting and tending
- c) Establish 50,000ha of plantations in CFRs by Private Tree Farmers by 2019/20
- d) Establish 5,075ha of plantations by 2019/20
- e) Raise 15,000,000 seedlings for own planting by 2019/20
- f) Raise 10,000,000 seedlings for sale by 2019/20
- g) Raise 50,000,000 seedlings for community planting by 2019/20
- h) Plant and replant 12,500ha of harvested areas including bamboo by 2019/20

1.3.5 Activities carried out by NFA under restoration of CFRs

The key activities undertaken in restoration include³¹;

- a) Planning and budgeting for restoration
- b) Identification, mapping and demarcation of land for restoration
- c) Resurveying CFR boundaries
- d) Boundary opening and Pillar installation
- e) Encouraging and forming partnerships with stakeholders
- f) Allocation of land to private tree farmers
- g) Issuance of planting licenses
- h) Planting of degraded areas by NFA and Private Tree Farmers
- i) Maintenance of plantations and restored forests
- j) Monitoring and inspection
- k) Reporting on restored CFRs

²⁸ NFA Business plan, 2016 page 13

²⁹ Ministerial Policy Statement FY 2019/20

³⁰ NFA Strategic plan, 2015-2020, Annex 1, table 14

³¹ Interview with the Director of Natural Forests

1.3.6 Activities carried out under establishing new plantations³²

Some of the key activities undertaken in establishing plantations include;

- a. Compartmentation and Boundaries – where a plantation is divided into blocks
- b. Seeds and Seedlings provision requirements
- c. Procurement, handling and transportation of seedlings
- d. Planting and escapement
- e. Protection of restored and established forests
- f. Monitoring and reporting

1.3.7 Organization Structure

The detailed organogram of the Directorates of Natural Forests and Plantations showing staff involved in the restoration and establishment of new plantations is attached as **APPENDIX I**.

1.3.8 NFA Funding

a) Authority Funding

Review of the authority's published audit reports for the financial years 2016/17, 2017/18, 2018/19 and 2019/2020 indicated that the authority was funded with UGX.94.95bn to implement its mandate. NFA is funded by Government of Uganda and Development partners. NFA collects Non Tax Revenue (NTR) through sale of forest products, sale of seeds and seedlings, issuance of harvesting licenses and eco-tourism sites. The funding for NFA over the three-year period is shown below:

Table 1: NFA Funding

Source	2016/17 Funding (UGX. Bn)	2017/18 Funding (UGX. Bn)	2018/19 Funding (UGX. Bn)	2019/2020 Funding (UGX. Bn)	Total Funding (UGX)
GOU	6.21	10.62	15.366	23.29	55.486
NTR	11.44	8.93	10.795	0	31.165
Donor Funds	2.92	1.283	2.108	1.99	8.301
Total	20.57	20.833	28.269	25.28	94.952

Source: NFA Annual approved budget estimates and audited financial statements for 2016/17, 2017/2018, 2018/2019 and 2019/2020

The table above illustrates the amounts received by NFA to implement its mandate for the four year audit period.

³² Guidelines for plantations planning and management

b) Expenditure of the Directorates of Natural Forests and Plantations

Table 2 below shows expenditures to the directorates of natural forests and plantations for forest restoration and plantation establishment for the three financial years; 2016/17, 2017/18, 2018/19 and 2019/2020

Table 2: Expenditure on restoration and plantation establishment of CFRs

Activity	Restoration	Plantation establishment
Expenditure/FY	Expenditure	Expenditure
UGX	UGX"000"	UGX"000"
2016/17	19,780	352,713
2017/18	197,370	1,224,403
2018/19	432,344	1,820,996
2018/20	580,910	2,888,889
Total	1,230,404	6,287,001

Source: OAG analysis of NFA IFMS data

The table above shows that the Directorate of Natural Forests spent UGX.1.2Bn on restoration planting whereas the Directorate of Plantations spent UGX.6.2Bn on plantation establishment for the four year audit period.

1.4 AUDIT OBJECTIVE

To evaluate the effectiveness of the measures put in place by the NFA towards the restoration and establishing new plantations in the central forest reserves, between the period of 2016 and 2019.

1.5 SPECIFIC AUDIT OBJECTIVES

- i. To assess the extent to which NFA has increased its forest cover through restoration and establishing new plantations
- ii. To assess whether monitoring, inspections and evaluation of newly restored and established forests was conducted in an effective and efficient manner by NFA.
- iii. To assess the extent to which planning was adequately undertaken to support restoration and establishment of new plantations.
- iv. To assess the extent to which NFA collaborated with forest subsector partners and forest edge communities in effectively managing restoration and afforestation of CFRs.

1.6 AUDIT SCOPE

The audit evaluated the effectiveness of the measures put in place by the NFA in the restoration and establishing new plantations in central forest reserves. In addition, the study involved inspecting some of the CFRs located in the 9 ranges and 6 plantation

areas as indicated in table 3 .The audit covered four financial years; 2016/17, 2017/18, 2018/19 and 2019/20

CHAPTER TWO

2.0 AUDIT METHODOLOGY

The audit was carried out in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) standards and guidelines. 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.

2.1 SAMPLING

The forest management under NFA in the entire country is made up of 9 ranges, which ranges contain 36 sectors and these sectors are composed of 506 CFRs. The team randomly selected four ranges containing 15 sectors which were made of thirty CFRs, out of the 15 sectors, three sectors were randomly selected containing twenty CFRs. Thereafter, 11 CFRs were randomly selected as shown in the table below;

Table 3: Sampled Central Forest Reserves

Srl	CFR	Range
1	Lendu	Plantation area – West Nile Range
2	Laura	Natural Forest, West Nile Range
3	Zoka	Natural Forest, West Nile
4	Nile Bank	Natural Forest, Kyoga Range
5	South Busoga central forest reserve	Plantation Area, Kyoga Range
6	Agoru-Agu	Natural Forest, Achwa Range
7	Ilera	Natural Forest, Achwa Range
8	Lera Olok	Natural Forest, Achwa Range
9	Achwa	Natural Forest, Achwa Range
10	Jubya CFR	Natural Forest, Sango Bay Range
11	Mabira	Natural Forest, Lakeshore Range

2.2 DATA COLLECTION METHODS

The study relied upon document review as shown in appendix II, interviews conducted as shown in appendix III, analytics and inspection to obtain relevant information to answer the audit questions as detailed below:

a. **To assess the extent to which NFA has increased forest cover restoration and establishing new plantations;**

This involved inspection of selected CFRs in the different NFA ranges and plantation areas to assess the extent of restoration and afforestation, it also involved analyzing and comparing the register of private tree farmers with the register of land allocated to them, comparing the register of land allocated to hectares/plantations established by each private tree farmer and document review to establish whether conditions for

non-establishment of plantations was revoke for all private tree farmers in breach of MoU.

IFMIS payments were analyzed to assess the funds budgeted, actually paid out and diverted from the budget lines of restoration, demarcation and raising seedlings.

- b. **To assess whether monitoring, inspection and evaluation of newly restored and established forests were conducted in an effective and efficient manner by NFA.**

We compared the number of monitoring and inspections undertaken to planned, we assessed the adequacy of action taken after inspection and monitoring, we obtained financial information to appreciate amount spent on monitoring and inspections verses amount budgeted and released and analyzed whether all funds released for monitoring was used for the specific purposes.

- c. **To assess the extent to which planning was adequately undertaken to support restoration and establishment of new plantations.**

To address the audit question, we reviewed the approved strategic and operational plans, annual / quarterly performance reports, restoration reports, and afforestation plans and reports with the aim of aim of establishing the set targets, how the targets were arrived at and whether they were achieved. We also conducted interviews with restoration and afforestation managers, NFA planner, and NFA staff directly linked to reforestation and afforestation, similarly we analyzed annual operational budgets; compared the set target with the deforestation levels to determine whether the set target will address the objective of recovering the lost forest cover

- d. **To assess the extent to which NFA implemented collaborations with selected stakeholders in promoting reforestation and afforestation.**

We reviewed signed MOUs and minutes of meetings held by forestry subsector partners both under government and forest oriented partners, reviewed signed CFM agreements and evidence of participation of the community in restoration and afforestation, and their forest contribution in terms of hectares restored and established.

CHAPTER THREE

3.0 SYSTEMS AND PROCESS DESCRIPTION

3.1 ROLES AND RESPONSIBILITIES OF KEY PLAYERS

There are a number of key stakeholders involved in the restoration and afforestation of central forest reserves with different roles and responsibilities as specified herein;

a) Ministry of Water and Environment³³

National Forestry Authority falls within the portfolio of the Ministry of water and Environment with the Minister as the political head. The Directorate of Environment is responsible for environmental policy guidance within the Ministry and the Forest Sector Support Department (FSSD) is responsible for the forestry policy guidance and regulation within the Directorate. By law, NFA reports to the Minister but on a day-to-day basis, it works with FSSD and the MWE permanent Secretary on behalf of the Minister. The ministry's roles in the sector are: Formulation and oversight of appropriate policies, standards and legislation for the forestry sector, NFA performance in forestry sector development, Coordination of implementation of the National Forestry Plan (NFP) and cross-sectoral linkages, Mobilization of funds and other resources for the forestry sector, Promotion, public information, and advocacy for the forestry sector

b) National Planning Authority³⁴

In relation to forestry, NPA developed the National Development Plan II aimed towards increasing afforestation and reforestation, adaption and mitigation of deforestation for sustainable forestry. The interventions to achieve the stated objectives include; Development of countrywide community based and institutional tree planting initiatives, promotion of sustainable development of commercial forest plantations and industry including value addition, implementation of sustainable management of forests through restoration of natural forests on protected and private land and promotion of forestry in urban development planning.

c) Water and Environmental Sector Working Group (WESWG)³⁵

The WESWG ensures overall coordination of the sector. its specific activities include to; Develop and implement a five-year sector strategic investment plan (SSIP), containing a result orientated monitoring matrix and 5-year evaluation plan, Produce an annual Sector Budget Framework Paper (SBFP) derived from the SSIP, Establish and maintain a monitoring and evaluation function within the WESWG secretariat, Ensure proper coordination and oversight of M&E activities in the respective sector,

³³ Assessment of forest resource degradation and intervention options in refugee-hosting areas of western and south Uganda, February 2020, page 6 , Para 1.7

³⁴ NDP II, Page 170

³⁵ Joint Water And Environment Sector Support Programme, page 45

Hold bi-annual performance reviews to assess progress against targets, Review the draft GAPR and provide comments before it is finalized and to review and submit sector performance data against the sector targets.

d) National Forestry Authority

The National Forestry Authority (NFA) is a government agency established by the National Forestry and Tree Planting Act, 2003 (NFTPA) to manage all the 506 CFRs covering an area of 1,265,742 ha on a sustainable basis. Within NFA, the Board of Directors are responsible for policy direction whereas at management level, NFA is headed by an Executive Director assisted by 4 directors. The key players under NFA include;

Executive Director

The Executive Director is the Head of the management team and is responsible for the day to day operations and administration of the Authority. He is required to ensure that NFA achieves its set targets, effectively manages authority expenditures and steering the organization to achieve its objective.

Directorate of Natural Forests³⁶

The directorate is responsible for the overall management of all natural forests especially ensuring their physical integrity. The key functions include protection of forests against illegal activities, boundary demarcation and marking, management of private tree farming activities, conservation of natural forests and development of ecotourism business. Other functions include licensing of forest products and value addition, strengthening of partnerships with stakeholders especially forest adjacent communities, Forest management planning and revenue mobilization from products and services

Directorate of Plantations Management³⁷

The Plantations Directorate is responsible for all activities geared at plantations development, promotion of private forestry, advisory services, harvesting activities and supply of products such as timber, seeds and seedlings to the market.

Directorate of Policy and Planning

The directorate plays an expertise role in corporate planning, reporting, image building, environment impact assessment, monitoring and evaluation, information technology, consultancy services, GIS, surveys and mapping.

Coordinator natural forest management³⁸

The responsibilities of the coordinator natural forest management are to coordinate, develop and implement forest management plans develop forest management

³⁶ NFA Strategic plan 2015-2020, page 29

³⁷ NFA Business Plan 2016-2020, page 14

³⁸ Job Description For Coordinator Natural Forest Management

guidelines, Ensuring strong partnerships with key stakeholders in Forest Management, ensuring sustainable extraction of products from natural forests, and to coordinate with Boundary and Survey Specialist to ensure that NFA's CFRs are properly demarcated.

National Tree Seed Centre (NTSC)

The NTSC is responsible for procuring seeds locally and international, testing seeds viability and distribute or sale the seeds to either potential client farmers or Community Tree Planting Programme or regional nurseries.

Plantation Manager

The plantation manager is responsible for; Development, management and implementation of plantation management plans, offering technical & professional knowledge on sustainable management of forest plantations, Ensuring sustainable management of plantations, undertakes field support and supervision of seed collection, Establishment and protection of seed sources, Protection all NFA assets and regular maintenance of infrastructure, through recruitment of guards and timely & regular maintenance of machines.

Range Manager³⁹

At field level, the country is divided into nine ranges, each headed by a range manager who reports to the Coordinator Natural Forest Management. There are also six plantation areas each headed by a plantation manager. The key responsibilities of a range/plantation manager include; Forming the core Technical Planning Team (TPT), implementation of activities of the ranges, Implementing mechanisms to protect CFRs against illegal activities through planning and supervising forest patrol operations and forest inspections, Coordinating forest conservation initiatives at the regional level to protect the integrity of CFRs and Ensuring that NFA activities of the designated forest are linked to the forestry plans of the Local Governments through implementing collaborative forest management practices.

Sector Manager⁴⁰

Each range manager is assisted by a number of sector managers who are responsible for managing CFRs assigned to them. The responsibilities of a sector manager include; proper management of the forest reserve area, machinery/equipment assigned and maintaining of good public relations with all stakeholders; development of an Annual Operations Plan (AOP) for the implementation of the FMP including raising nursery seedlings, planting trees and forest boundary maintenance, overseeing all activities within the sector, supervising the harvesting of forest resources, carrying out regular maintenance on forest boundaries, conduct and supervise forest patrols and to participate in protection activities in the forest reserve beyond the range.

³⁹ Job Description for Range Manager

⁴⁰ Job Description For Sector Manager

Forest Supervisor⁴¹

Every CFR is allocated a forest supervisor whose key roles include; proper management of the forest reserve area, machinery/equipment assigned and maintaining of good public relations with all stakeholders; ensuring that limited or no encroachers are in CFRs, Restoring of degraded areas, and Maintenance of restored degraded areas, Implementing forest management plans including raising nursery seedlings, planting trees, Forest boundary maintenance, supervising the harvesting of forest resources, carrying out regular maintenance on forest boundaries, To conduct and supervise forest patrols and to Participate in protection activities in the forest reserve beyond the range.

Boundary Survey Officers and boundary management supervisors

The boundary survey officers and boundary management supervisors are required to; Conduct boundary inspection control surveys, re-opening and maintenance for Central Forest Reserves (CFR's), Conduct boundary verifications in relation to adjacent land requests, Construct and update forest reserve boundary maps and information systems and register with lands and surveys unit, Participate in boundary conflict resolutions by ensuring that boundary issues related to land claims from other stakeholders are resolved in consultation with the Districts Land Board, Ensure that the integrity of CFR boundaries is maintained through engagement with adjacent forest communities and the courts of law, Maintain survey equipment and physical and digital records in good and secure condition and to Participate in community sensitization.

Forestry subsector partners

NFA partners with subsector and development partners to ensure forest management and tree farming investments. Such partners include; NEMA, UWA, UNMA and other development partners. NFA also partners with Uganda Police and Uganda Peoples Defence Forces to protect forests.

Communities

Community collaboration is geared more at participation in forestry programs such as Community Forest Management, Community Tree Planting Program and Forest Protection.

Monitoring Officer

The M&E Officer is responsible for ensuring the achievement of set objectives by tracking the inputs, activities, target, and outputs with the aim of determining whether implementation is on course.

⁴¹ Job Description For Forest Supervisor

3.2 PROCESS DESCRIPTION

a) Planning

Planning for the forestry sector is undertaken by NPA that develops the NDP II that set the target to increase the forest cover from 15.6% in 2016/17, 16.4 % in 2017/18, 17.2% in 2018/19 to 18% by 2019/20⁴² in liaison with MoFPED that sets the five year medium term expenditure framework (MTEF) for the sector and annually releases the sector indicative planning figures to MWE. MWE is responsible for setting sector plans, budgets, and strategy through the technical working group, processes budget framework papers that are a collection of the NFA plan, which is based on the NFA 5 year strategic plan, drawn by the planner. The five (5) year strategic plan is implemented through annual operational plans which show the specific activities to be implemented within a financial year.

b) Implementation

Following planning, management undertakes implementation through the following activities; boundary demarcation, removal of encroachers, restoration of degraded forested areas, Procurement and supply of seeds and seedlings, establishment of plantations, protection and maintenance as elaborated below;

i. Boundary Demarcation

Boundary demarcation is undertaken by the boundary survey officers and boundary management supervisors. The boundary opening and Pillar installation is done following the four stages; Stake holder consultations meetings held with the different stakeholders, inspection of the boundaries, setting out and Pillar installation; and reporting. In addition, the sector manager is required to map out plots demarcated for licensing to private tree farmers.

ii. Removal of encroachers from forest reserves

Removal of encroachers from reserves is done by the forest supervisor. This involves sensitization of encroachers, serving of vacation notices, serving court orders to encroachers who do not vacate following service of vacation notices and cancellation of obtained illegal land titles by the Ministry of lands.

iii. Procurement and supply of seed and seedlings

National Tree Seed Centre under NFA is responsible for Procuring/importation of quality seeds for own, sale and community planting.

⁴² NDP II: Page 284, Annex 5: NDP Results framework

iv. Plantations establishment and restoration of degraded CFRs

After procurement and supply of seeds and seedlings, NFA establishes plantations on cleared sites and restores natural vegetation and ecological attributes. The responsibility of restoration and plantation establishment is done by the forest supervisor and the sector manager. All plantings must be carried out early during the April-May and September-October rainy season. A total of 800-1600 or more seedlings per hectare are planted. NFA restores the natural vegetation and ecological attributes through effective protection and/or with effective protection measures.

v. Protection of central forest reserves

After plantation establishment and restoration of degraded areas, The Range Mangers under NFA protect the forest reserves against fires, domestic animals, pests, diseases and other illegal activities with the help of forest patrol operations and enforcement unit.

vi. Maintenance of plantations and restored forests

Maintenance is done by weeding, climber cutting, general tendering, high/low pruning for conifers, and thinning. Weeding is done by a combination of herbicide spraying, spot hoeing and slashing.

c) Monitoring and Inspection

Monitoring is conducted by the M&E Specialist, the Internal Auditor and the relevant subject matter Coordinator/Specialists. It involves preparing a monitoring plan in the first quarter of the first financial year based on the M&E framework informing management of the current and potential problems⁴³, undertaking a mid-term evaluation at the end of year two of the Business Plan to take into account emerging issues, lessons learnt and experiences gained.

d) Collaboration

NFA in its operations is supposed to relate with multiple forestry subsector partners to strengthen strategic partnerships for the expansion and protection of the forest estate to restore the integrity of CFRs. NFA signs MOUs with these Development partners and Collaborative Forest Management agreements with the Forest edge communities.

⁴³ NFA Strategic Plan 2016-2020; Executive summary page ix

CHAPTER FOUR

4.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This Chapter presents the Outlook of the National Forest Cover in Uganda by considering the trend analysis and the contribution of the various players over a period of time. It further presents the detailed evaluation of the effectiveness of the measures put in place by the National Forest Authority (NFA) in regard to the restoration and afforestation of central forest reserves, which is the focus of the study.

4.1 OUTLOOK OF THE NATIONAL FOREST COVER IN UGANDA

The country's forest cover is managed by different stakeholders comprising; Uganda Wildlife Authority, National Forestry Authority and Privately owned forest plantations. The forest cover reduced from 24% (4,933,271ha) in 1990 to 9% (1,956,664ha) in 2015, with a slight increase of up to 12.3% (2,025,192ha) in 2017⁴⁴. The forest cover loss over the years from 1990 to the last biomass study in 2017 is estimated at 58.9%⁴⁵.

The national forest cover is distributed under different jurisdictions, and the Table below gives an overview of the forest cover in 1990 and as at 2017, accordingly;

Table 4 - Showing forest cover distribution in 1990 and 2017

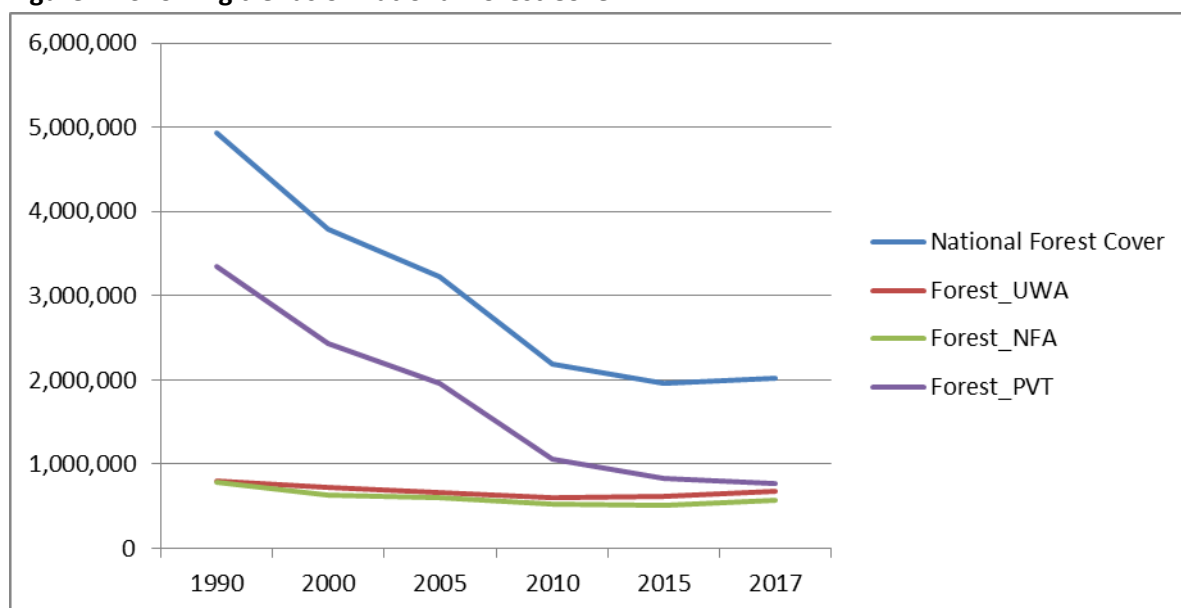
SN	Entity	Forest Cover as at 1990	Forest Cover as at 2017	Forest Cover Loss & Percentage Loss
1	NFA	791,240	579,257	211,983 (14.67%)
2	UWA	794,881	678,271	116,610 (26.79%)
3	Private plantations	3,347,150	767,664	2,579,486 (77.06%)
National Total		4,933,271	2,025,192	58.9%

As shown in the figure below, the forest cover under the various jurisdictions has been reducing at different rates. The most pronounced reducing rate is indicated in the private forests, which is shaping the national outlook. The forest cover under NFA, UWA started picking from 2010, but not at the required rate to meet agreed national targets.

⁴⁴ Analyzed data from the coordinator-mapping & GIS

⁴⁵ OAG calculations of the 1990 forest cover and the 2017 forest cover

Figure 1 - Showing trends of National Forest Cover



Source: OAG analysis of NFA Data

The NDP II key development results of the Environment and Natural Resources subsector projected Uganda's total forest cover to increase from 15.6% in 2016/17 to 18% by 2019/2020. However, through document review we noted that the current forest cover was only 3.3%⁴⁶ below the NDP II set projection.

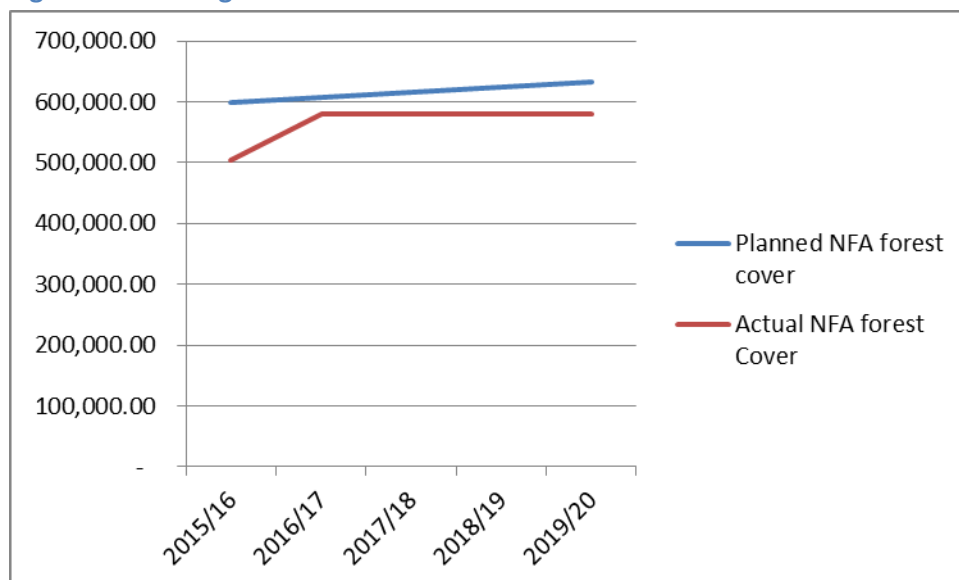
4.2 EVALUATION OF THE EFFECTIVENESS OF THE MEASURES PUT IN PLACE BY THE NATIONAL FOREST AUTHORITY (NFA).

4.2.1 OUTLOOK OF THE NATIONAL FORESTRY AUTHORITY

National Forestry Authority is established under Section 52 of the National Forestry and Tree Planting Act, 2003 (NFTPA). Among its statutory functions, NFA is primarily mandated to develop and manage all Central Forest Reserves (CFRs) on a sustainable basis. An analysis of NFA's forest cover showed that its cover was decreasing between 1990 and 2015 with a slight increase in 2017 as shown in the figure below;

⁴⁶ OAG analysis of the NDP II set target of 15.6% and the forest cover as of 2017 of 12.3%

Figure 2 - Showing forest cover under NFA



Source: OAG analysis of NFA data

Table 5: NFA Forest Cover Trend

Hectares	2015/16	2016/17	2017/18	2018/19	2019/20
Planned Ha	599,051.49	607,257.68	615,463.86	623,670.05	631,876.23
Actual Ha	504,391.00	579,257.00	579,257.00	579,257.00	579,257.00

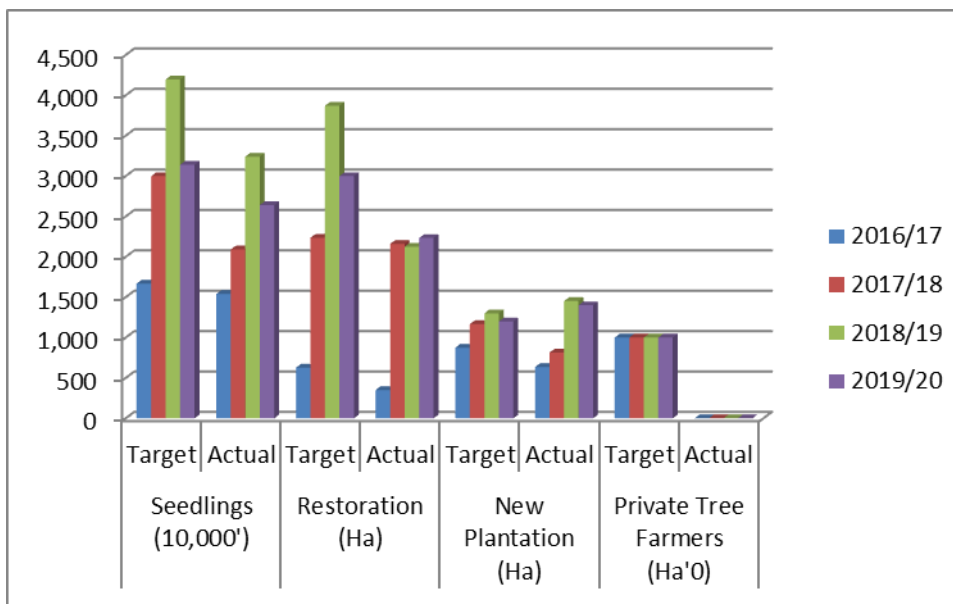
According to figure 2 and table 5 above, NFA’s forest cover was meant to increase from 599,051.49ha in 2015/16 to 631,876.23ha in 2019/20. However, its actual forest cover was 504,391ha in 2015/16 and 579,257ha in 2016/16. According to held interviews, NFA conducts biomass studies after every four years. As at 2019/20, the last biomass study was held in 2016/17 thus explaining why the forest cover for the years 2017/18 to 2019/20 has remained constant.

To date, NFA’s forest cover occupies 579,257ha (45.8%) of the 1,265,742ha of the CFR area.

4.3 DETAILED ANALYSIS OF NFA PERFORMANCE

An analysis of the NFA performance against its annual targets in the period under review indicated that the Authority was not attaining its intended targets in the key forest cover initiatives as indicated in the figure below;

Figure 3 - Showing NFA Performance in the Key Forest Cover Initiatives over the 4 years period



From the figure above, the initiative of raising seedlings performed well in 2018/19 as compared in 2016/17. Under the forest restoration initiative, NFA performed well in 2019/20 as compared to 2016/17. Under new plantation establishment, NFA performed well in 2018/19 as compared to 2016/17. It is also evident that in financial years 2018/19 and 2019/20, NFA established more plantations than planned and Lastly, under the plantation initiative, NFA could not provide annual actual plantations established thus limiting my analysis.

Further detailed analysis of the NFA performance revealed the following;

a) Restoration

A Review of the annual performance reports, Ministerial policy statements and the integrated financial management information system revealed that management budgeted a total of UGX.3,431,089,948 to restore 9,735 hectares of CFRs in four financial years. The planned restored forests were supposed to contribute 0.77% of the total NFA forest land. However, only 6,869 (0.54%) of the forest cover was restored in the four-year period as indicated in the table below;

Table 6: Restoration - Budget and actual analysis

FY	Budget Amount	Releases/ Warranted	Expenditure	Variance	Planned Outputs	Actual Outputs	Variance (Ha)
Unit/Ha	UGX"000"	UGX"000"	UGX"000"	UGX"000"	Ha	Ha	Ha
2016-17	179,250	NA	19,780	159,470	627	351	276
2017-18	697,880	NA	197,370	500,510	2,236	2,160	76
2018-19	1,201,759	NA	432,344	769,416	3,872	2,125	1,747
2019-20	1,352,200	NA	580,910	771,290	3,000	2,233	767
Total	3,431,089	NA	1,230,404	2,200,686	9,735	6,869	2,866

Source: OAG analysis of NFA financial data

NA: Not Applicable, since the releases were not broken down to output level

The table above shows that NFA failed to restore 2,865ha (29%) of the planned restoration area.

b) Establishment of New Tree Plantations

Management planned to establish new tree plantations that would contribute 4,542ha (0.36%) to the forest cover in the four year period. A total of 4,304ha (95%) was established whereby the set targets in the financial years 2018/19 and 2019/20 were surpassed by 153 and 200 Hectares, respectively. However, the Authority spent UGX.1.4 Billion over and above the budgeted resources, an indication of diversion of funds from other activities.

Table 7 - New Tree Plantation establishment - 2016-2020

FY	Budget Amount	Releases/ Warranted	Expenditure	Variance	Planned Outputs	Actual Outputs	Variance (Ha)
Unit/Ha	UGX"000"	UGX"000"	UGX"000"	UGX"000"	Ha	Ha	Ha
2016-17	407,420	NA	352,713	54,707	875	636	239
2017-18	691,610	NA	1,224,403	(532,793)	1,167	815	352
2018-19	1,238,430	NA	1,820,996	(582,566)	1,300	1,453	(153)
2019-20	2,580,200	NA	2,888,889	(308,689)	1,200	1,400	(200)
Total	4,917,660	NA	6,287,001	(1,369,341)	4,542	4,304	238

Source: OAG analysis of NFA financial data

NA: Not Applicable, since the releases were not broken down to output level

The table above shows that management failed to establish 238ha (5%) of the planned new tree plantations despite spending 128% of the budgeted funds.

c) Plantations Established by Private Tree Farmers.

The Five Year strategic plan under Annex 1, cost implementation matrix Table 14, sets the annual target of area of plantations established by private tree farmers to 10,000Ha on NFA protected area. Through document review, I noted that NFA set

aside 200,000ha out of total 1,265,742Ha to be planted by private tree farmers whereby 10,000ha was annually planned.

It was noted that out of the planned 200,000ha, only 195,000ha (97.5%) were allocated to private tree farmers over the strategic period of which only 90,451ha (46.4%) was planted to date⁴⁷. However, although 95,451Ha were planted over the 10 years period, management could not provide annual figures to justify the amount cumulatively quoted.

d) Seedlings management

According to the seed and seedlings requirements paragraph under the guidelines for plantations planning and management, good nursery practices should achieve seedlings recovery of up to 70%⁴⁸. The sustainable plantation management paragraph under the guidelines for plantations planning and management, water resources should be maintained and conserved⁴⁹.

Management budgeted to spend UGX.31,405,968,000 in the four year period to raise and supply 120,035,418 seedlings for both own planting and sale. The table below provides details;

Table 8 - Showing funds spent on raising seedlings for sale and own use

FY	Budget Amount	Releases/Warranted	Expenditure	Variance	Planned Outputs	Actual Outputs	Variance No
UGX/No	UGX"000	NA	UGX"000	UGX"000	000	000	000
2016-17	5,382,120	NA	1,668,110	3,714,010	16,688	15,404	1,284
2017-18	7,622,244	NA	2,557,089	5,065,155	29,999	20,924	9,075
2018-19	9,156,211	NA	3,007,966	6,148,245	41,949	32,417	9,532
2019-20	9,245,393	NA	3,558,905	5,686,488	31,400	26,399	5,001
Total	31,405,968	NA	10,792,070	16,899,888	120,035	95,144	24,891

⁴⁷ Annual Performance Report, 2019/20; section 2; table 1

⁴⁸ Guidelines for plantations planning and management, page 8, third para, line 5

⁴⁹ Guidelines for plantations planning and management, page 16, second para, line 2

The table above shows that management spent UGX10,792,070,429 (34.4%) out of the budgeted UGX.31,405,968,000. However, I could not establish the extent of the released funds towards the raising of seedlings for own planting and sale, since this information was not segregated by management to this level to enable budget performance assessment in this regard. Further analysis indicates that with only 34.4% of the spent funds, management was able raise 95,144,140 (79%) of the projected seedlings, which might be an indication of a mismatch in the budgeting process. I noted that the shortfall in the number of raised seedlings was due to the low survival rate of some of the seedlings as seen in the table below;

Table 9 - Showing seedlings Success rate

Species	Seedlings raised	Curls/failed seedlings	Success rate
E. Camaldulensis	93,060	44,735	51.9%
E. Robusta	7,720	4,580	40.6%
E. Grandis (Orig. RSA) local	658,472	16,428	97.5%
E. grandis (RSA-F3)	17,765	26	99.8%
P. caribaea Local	534,749	123,475	76.9%
Acacia meansii	870	70	91.9%
Albizia zygia	1,526	200	86.8%
Araucaria sp	43,119	459	98.9%
Calliandra calothyrsus	17,471	341	98.0%
Cordia africana	5,981	150	97.4%
Entandrophragma angolensis	2,400	66	97.2%
Mangifera indica	33,733	592	98.2%
Psidium guajava	12,060	230	98.0%
Punica granatum (Nkomamawanga)	441	102	76.8%
E. citriodora	5,875	0	100%
E. grandis (F/ Portal)	735,684	0	100%
E. terreticornis	21,000	0	100%
P. caribaea brazil F1	222,180	0	100%
P. kesiya	42,000	0	100%
P. oocarpa (Local)	19,000	0	100%
Dovyalis caffra (kei-apple)	25,718	0	100%
Grevillea robusta	142,322	0	100%

The table above shows that some tree seedlings had a low success rate of only up to 40.5%, which was below the required survival rate of 70%.

As a result of low seedlings survival rate, NFA could not raise enough seedlings to meet the restoration and new plantation targets as discussed earlier.

Management Response

Management attributed the low seedlings survival rate to the unfavourable scheduling of watering, especially due to unpredictable water supply by NWSC in some areas, thus increasing mortalities in seedlings in the nursery beds. However, management has been taking action to reverse this problem by constructing water wells and storage facilities across NFA nurseries.

Audit Comment

In addition to scheduling of watering as indicated by management, I noted through interviews and document review that the nursery contractors were not paid for over 500 days as shown in **Appendix IV**. Delayed payment was attributed to budget shortfalls. This led to absence and abandonment of duty by contractors and their workers at the nursery beds, leaving the seedlings unattended to for some time.

Generally, the performance of NFA as assessed through its restoration planting and new plantation establishment activities, which are augmented by private tree plantation and seedlings initiatives, has not been satisfactory. Although management achieved 11,173ha (78%) of their planned outputs (14,277ha) for both restoration planting and establishing new tree plantations, it should be noted that this only contributed a total of only 0.88% to the NFA forest cover (1,265,742ha) over the four year period. At the current annual average rate of restoration planting and new plantation establishment of 2,793 Ha, NFA will require 75.8 years to restore the forest cover to 62.5% (791,240ha) as of the year 1990. Similarly, even if NFA was to meet its restoration and new plantation establishment targets of 14,277ha in the four year period, it would take 59.3 years to restore the CFRs to the 1990 forest cover in Uganda.

This has been affected by a number of inadequacies in the Planning; Budgeting; Land management; Monitoring and Inspections; and Collaboration management, resulting into the failure by NFA to meet its desired targets towards increasing the national forest cover.

These inadequacies are discussed in details as follows;

4.3.1 PLANNING

Inconsistencies in planning

Section 13(6) of the PFMA, 2015, requires the annual budget to be consistent with the National Development Plan. In addition, Guidelines 2.1.3.2 of the sector development planning guidelines require MDAs to prepare their respective sector development plans (SDPs) to be consistent with the long term national development goals. Furthermore, Guidelines 2.2 requires the SDPs to follow the principles of; evidence-based, inclusive participation, standardization and alignment to the NDPs. This promotes consistence and accountability and ensures that targets are achieved at entity, sector and national level.

However, I observed inconsistencies in forest cover targets, restoration and establishment of new forests activities, and output targets among the national, sector and NFA plans. In addition, the planning was not evidence based and participatory. This was evidenced by management's failure to provide budget planning minutes involving all forestry sub sector plyers. The details are summarised below

a) Sector Development Plans Vs. National Development Plan

The Sector Development plan provided higher forest cover targets as compared to the National Development Plan II as per analysis below;

Table 10-Showing variances between SDP & NDP II Targets

YEAR	Baseline	2015/16	2016/17	2017/18	2018/19	2019/20
Land Cover	20,465,766.99Ha					
NDP II- Percentage cover		14.80	15.60	16.40	17.20	18.00
Expected forest cover (Ha) as per NDP II		3,028,933.51	3,192,659.65	3,356,385.79	3,520,111.92	3,683,838.06
Sector Plan 2015/16-2019/20 ⁵⁰ - Percentage cover		18.25	18.50	18.75	19.00	19.25
Expected forest cover (Ha) as per SDP		3,735,002.48	3,786,166.89	3,837,331.31	3,888,495.73	3,939,660.15
Variance (%)		(3.45)	(2.90)	(2.35)	(1.80)	(1.25)
Variance in Hectares		(706,068.97)	(593,507.24)	(480,945.52)	(368,383.81)	(255,822.09)

Source: NDP II and Sector strategic plan

Table 11 - Showing variances between SDP planned activities & NDP II planned target activities

Financial Year	Activities	SDP	NDP II	Variance
2016/17	%age of area covered by forests	18.5	15.60	2.90
	Restoration Planting (Ha)	2,000	NA	2,000
	New plantations (Ha)	5,000	NA	5,000
	Seedlings in millions (Numbers)	12.5	NA	12.5
	Private tree farmers	NA	NA	NA
2017/18	%age of area covered by forests	18.75	16.40	2.35
	Restoration Planting (Ha)	2,000	NA	2,000
	New plantations (Ha)	5,000	NA	5,000
	Seedlings in millions (Numbers)	13	NA	13

⁵⁰ Page 66, water and environment sector plan 2015-2019

	Private tree farmers	NA	NA	NA
2018/19	%age of area covered by forests	19.00	17.20	1.80
	Restoration Planting (Ha)	2,000	NA	2,000
	New plantations (Ha)	5,000	NA	5,000
	Seedlings in millions (Numbers)	13.5	NA	13.5
	Private tree farmers	NA	NA	NA
2019/20	%age of area covered by forests	19.25	18.00	1.25
	Restoration Planting (Ha)	2,000	NA	2,000
	New plantations (Ha)	5,000	NA	5,000
	Seedlings in millions (Numbers)	14	NA	14
	Private tree farmers	NA	NA	NA

Source: NDP II and Sector strategic plan

The table above illustrates the number of hectares that management wished to restore and to plant and also the percentage of area covered by forests. However, the set targets of the percentage of area covered by forests differed as shown above. Similarly, NDPII did not specify the number of hectares to be restored and planted so as to achieve its forest cover percentage.

b) Comparison between SDP Vs. National Forestry Authority Strategic Plan

Table 12 - Showing variances between SDP & NFA Strategic Plan

Financial Year	Activities	SDP	NFA Strategic Plan	Variance
2016/17	%age of area covered by forests	18.5	NA	18.5
	Restoration Planting	2,000	2,000	0
	New plantations (Ha)	5,000	1,015	3,985
	Seedlings in millions	12.5	14.4	1.9
	Private tree farmers	NA	NA	NA
2017/18	%age of area covered by forests	18.75	NA	18.75
	Restoration Planting	2,000	2,000	0
	New plantations (Ha)	5,000	1,015	3,985
	Seedlings in millions	13	17.28	4.28
	Private tree farmers	NA	NA	NA
2018/19	%age of area covered by forests	19.00	NA	19.0
	Restoration Planting (Ha)	2,000	2,000	0
	New plantations (ha)	5,000	1,015	3,985
	Seedlings in millions	13.5	20.74	7.24

	Private tree farmers (Ha)	NA	NA	NA
2019/20	%age of area covered by forests	19.25	NA	19.25
	Restoration Planting	2,000	2,000	0
	New plantations (Ha)	5,000	1,015	3,985
	Seedlings in millions	14	24.88	10.88
	Private tree farmers	NA	NA	NA

The table above illustrates that the sector plan provided a percentage of the estimated forest cover whereas the NFA strategic plan did not. Similarly, the SDP provided higher targets for new plantation establishment as compared to the NFA strategic plan.

c) NFA Strategic Plan vs. Annual NFA Targets

The NFA strategic plan was inconsistent with the NFA annualised plans in regard to restoration, new plantation establishment and raising seedlings for sale and own planting as shown in the analysis below;

Table 13 - Showing variances between NFA's 5 Strategic Plan and NFA Annual targets

Financial Year	Activities	NFA Strategic Plan	Annual NFA Targets	Variance
2016/17	Restoration Planting	2,000	627	1,373
	New plantations (Ha)	1,015	875	140
	Seedlings in millions	14.4	16.68	-2
	Private tree farmers	NA	NA	NA
2017/18	Restoration Planting	2,000	2,236	236
	New plantations (Ha)	1,015	1,167	-152
	Seedlings in millions	17.28	29.99	-13
	Private tree farmers	NA	NA	NA
2018/19	Restoration Planting (Ha)	2,000	3,872	-1,872
	New plantations (ha)	1,015	1,300	-285
	Seedlings in	20.74	41.94	-21

	millions			
	Private tree farmers (Ha)	NA	NA	NA
2019/20	Restoration	2,000	3,000	-1000
	New plantations (Ha)	1,015	1,200	-285
	Seedlings in millions	24.88	31.40	-7
	Private tree farmers	NA	NA	NA

According to the NFA⁵¹ the variations between the annual plan and the NFA strategic plan were due to the indicative planned cash limits issued by the MoFPED, upon which the output performance indicators would be established. The cash limits therefore force the NFA to adjust their annual plans and hence causing the variations in target outputs and activities.

As a result of the variation between the plans, funding was varied and NFA management undertook fewer activities in regard to certain outputs than they would be required to meet their own NFA strategic, sector and national targets. For example, the planned restoration and new plantation establishment was not fully achieved. Consequently, the NFA has had its forest cover generally dwindle over the years. Currently NFA has only a 41% forest cover of its area allocation. The table below shows NFA's forest cover over the years;

The above inconsistencies were attributed to the un-budgeted for off budget funding not included in the national plans by the Ministry of Water and Environment⁵². In addition, the sector plans were developed after the submissions to NPA. The sector sought donor funding to increase forest cover after submitting forest cover projections to the NPA. Furthermore, there was no coordination and communication between NFA, other stakeholders that contribute to the national forest cover and the Forest sector management during the planning stages⁵³. There was also no evidence that the sector informed NPA of the revised Sector targets. I also observed that the Forest sector plan did not specifically break down the contribution and targets expected from the other various stakeholders given that NFA was responsible for total forest cover of only 1,265,742ha (25%) of the national forest cover of 4,933,730ha

Furthermore, the challenge of inadequate coordination between sector players was worsened by the sector split mandate. There are various forest cover stakeholders, such as; Local Governments and private owners that were outside the NFA and water sector

⁵¹ Interview with the Coordinator Policy & Planning dated 9th July 2020; Min 2/9/7/20/6

⁵² Interview with the Senior Economist, MoWE dated 22nd Sept 2020, Min;2/22/9/20/4

⁵³ Interview with the NFA coordinator policy & planning, Min 2/9/7/20/4

mandate⁵⁴ and are responsible for 75% of the forest cover. Similarly, National Planning Authority (NPA) noted that there were many development partner forestry related projects that were being run across various MDAs with varying mandates. For example, Uganda Wildlife Authority (UWA) is mandated to manage forests in national parks and wildlife reserves where districts are mandated to manage forests local forest reserves. Proper coordination of sector players is so critical during the planning of forest conservation activities.

Management Response

Inconsistency in the NDP, Sector and NFA plans

As regards inadequate planning to support forest restoration and establishment of new plantations our efforts were largely limited because of resource constraints. The NFA strategic plan 2015-2020 put annual target for plantation establishment to 1,000 hectares for each of the five year period. The Sector target of 5,000 hectares per year was above the NFA target. It was envisaged that other stakeholders would contribute to this target because other interventions were to be implemented by other sector players (FSSD, District Local Governments and Private Sector).

NFA recently developed a new strategic plan (Program Implementation Action Plan) 2020-25 which is well aligned to the NDP III. The Sector and NFA strategic plans should have clear targets showing contribution to the overall forest cover.

Coordination/Split mandate

NFA took note of the audit observation; however, the lack of liaison among forest sector agencies has been largely attributed to the existing policy framework that puts forestry management under various mandates as reported. NFA management is committed to working with the MWE, NPA and the other identified stakeholders to ensure that the inadequacies in the current policies are addressed.

The current Forestry policy 2001 is under review. The review is being done in consultation with forestry sector players and will incorporate the recommendations of this audit. At the macro level, there is need to change the Institutional Framework for Forestry Management in the country and bring it under one roof.

Cash limits

The audit noted that there were variances between the NFA strategic plan and the AOPs. As explained, the variation was because of the inadequate cash limits issued by the MoFPED upon which the outputs were planned and executed. It is true the planning is expected to take the bottom - up approach and this is the process by which the strategic plan was done. It is however important to note that the strategic plan targets were not captured during the MTEF projections hence the variance. Even where the planning was done for the budgeted funds, the cash releases were not always to 100% of the

⁵⁴ Interview minutes with the coordinator, Policy & Planning on 9th July 2020, Min:2/9/7/20/8

appropriated/approved budgets. As a result of this variation, management undertook fewer activities than would be required

Conclusion

There were inconsistencies in planning for the forest cover initiatives at the different planning levels in the country, which indicated uncoordinated planning efforts. NFA and the Forest sector did not adequately undertake planning in regard to the restoration and creation of new forests. Whereas, NFA drew strategic and annual plans, the inadequacies and inconsistencies in the targets and activities were noted with those of the sector and National plan. The limited coordination between other private forest sector players also affects comprehensive planning of the forest cover initiatives. As a result, the NFA forest cover is only 45.8% as at 2017 compared to 62.5% in 1990, indicating a forest cover loss of 16.7% under the NFA jurisdiction.

Recommendations

In line with the National programmatic approach to planning, the Sector Lead Agency should ensure a coordinated and comprehensive planning for the forest sub-sector to iron out planning inconsistencies by the different stakeholders at all planning levels in the country.

4.3.2 BUDGETING

a) Funding Gap

Table 14 - Showing analysis of NFA funding

Source	2016/17			2017/18			2018/19			2019/2020		
	Budgeted (UGX Bn)	Actual (UGX Bn)	Variance (UGX Bn)	Budgeted (UGX Bn)	Actual (UGX Bn)	Variance (UGX Bn)	Budgeted (UGX Bn)	Actual (UGX Bn)	Variance (UGX Bn)	Budgeted (UGX Bn)	Actual (UGX Bn)	Variance (UGX Bn)
GOU	7.46	6.21	1.25	12.27	10.62	1.6	16.77	15.366	1.4	32.49	23.29	9.2
NTR	21.05	11.44	9.61	17.24	8.93	8.3	24.18	10.795	13.3	0	0	0
Donor Funds	0	2.92	(2.92)	0	1.283	(1.283)	0	2.108	-2.108	0	1.99	-1.99
Total	28.51	20.57	7.94	29.51	20.833	8.6	40.95	28.269	12.6	32.49	25.28	7.21

Source: NFA Annual approved budget estimates and audited financial statements for 2016/17, 2017/2018, 2018/2019 and 2019/20

According to the table above, NFA budgeted to receive UGX.28.51bn, 29.51bn, 40.95bn, 32.49bn in the financial years 2016/17, 2017/18, 2018/19 and 2019/20 respectively. However, only UGX.20.57bn, UGX.20.83bn, 28.26bn and 25.28 was released respectively. Consequently, due to NFA's limited funding, the interventions to increase the forest cover tend to be partially implemented.

b) Costing of the budget

Table 15 - Showing funds budgeted and paid under restoration

Financial Year	Budget	Releases	Payments	Variance
Currency	UGX.000	UGX.000	UGX.000	UGX.000
2016/17	179,250	NA	19,780	159,470
2017/18	697,880	NA	197,370	500,510
2018/19	1,201,759	NA	432,344	769,416
2019/20	1,352,200	NA	580,910	771,290
Total	3,431,089	NA	1,230,404	2,200,686

Table 16 - Showing funds budgeted and spent under plantation establishment

Financial Year	Budget	Releases	Payments	Variance
Currency	UGX.000	UGX.000	UGX.000	UGX.000
2016/17	407,420	NA	352,713	54,707
2017/18	691,610	NA	1,224,403	(532,793)
2018/19	1,238,430	NA	1,820,996	(582,566)
2019/20	2,580,200	NA	2,888,889	(308,689)
Total	4,917,660	NA	6,287,001	(1,369,341)

The tables above show that NFA budgeted to spend UGX.3.4Bn and UGX.4.9Bn on restoration and plantation establishment respectively. Out of the budgeted funds only UGX.1.2Bn and UGX.6.2Bn was spent on restoration and plantation establishment as shown in the tables above. It was however noted that NFA could not rightly determine the amount of funds released to the respective outputs of restoration and plantation establishment in the years under audit.

c) Prioritization of Restoration-planting and New Plantation establishment

I analyzed the NFA submitted financial data and noted that NFA spent only UGX1.2Bn (1.29%) and UGX6.27Bn (6.6%) on restoration planting and plantation establishment respectively out of the total NFA released funds of UGX94.9Bn in the four year period under audit as indicated in the table below;

Table 17 - Showing the percentage funding of restoration and plantation establishment in the four year period under audit

Financial Year	NFA Funding (UGX Billion)	Total (UGX Billion)	Restoration- Planting		New Plantation	
			(UGX Billion)	%age Funding	(UGX Billion)	%age Funding
2016/17	20.57		0.019	0.09%	0.35	1.7%
2017/18	20.83		0.197	0.95%	1.22	5.8%
2018/19	28.26		0.432	1.53%	1.82	6.4%
2019/20	25.28		0.580	2.29%	2.88	11.3%
Total	94.94		1.228	1.29%	6.27	6.6%

The dismal contribution of the forest cover by NFA through restoration and new plantations was due to the low levels of planned acreage to be restored and established⁵⁵. The latter was due to lack of prioritization by management to fund the activities of restoration and establishment of new plantations. As a result, planned targeted outputs could not be achieved because of limited allocation of funds to the activities of restoration and plantation establishment. At this rate of funding, NFA will not attain its national forest cover within the projected periods.

Management Response

Management explained that it prioritizes restoration planting and establishment of new plantations, and NFA is required to ensure proper protection and conservation of 506 CFRs spread across the country which requires recruitment and payment of staff salaries, purchase and maintenance of transport fleet for forest operations, opening and marking of forest boundaries and payment of travel expenses among others. Whereas these activities are planned and paid at the headquarters, implementation is carried out in the field across the country. Furthermore, there are forest reserves that are intact and require protection activities to maintain the status. These activities form the core of NFA mandate and are undertaken under cost centres involving staff emoluments, patrol wages, payment of food allowances to the UPDF and Police personnel based in the forests, fuel for vehicles and motorcycles, among others, which are not captured under restorations and establishment of new plantations.

d) Budget Monitoring

I noted that due to the failure by management to directly map budget allocations to clear targets and outputs, it was difficult for management to monitor the implementation of the budget. For example, a sum of UGX.1.4 Billion was overspent on new tree plantation establishment between the period 2017/18 and 2019/2020. In another incident, I noted that with only 34.4% of the released funds, management was able raise 79% of the projected seedlings, implying that management "did so much with so little"; this is another

⁵⁵ Analysis of planned data of restoration and establishment of new forests

issue that should have been flagged out by a budget monitoring mechanism and analyzed by management to rule out any possibility of a mismatch in the budgeting process.

Recommendation

- NFA Management should ensure that the government programmatic budget approach covers all its critical activities, which should be prioritized and funds appropriated accordingly to avoid budget slacks and funding gaps.
- NFA management should improve its cost budgeting processes to ensure that budget costs are clearly mapped to the targeted measurable outputs and activities, which will enable proper budget monitoring and timely address of variations during budget implementation.
- NFA Management should improve its budget monitoring activities and take use of the government budget monitoring systems in place, such as the PBS.

4.3.3 Land Management

a) Encumbrance of NFA forest land

Document review⁵⁶ indicated that NFA management had 154 pieces of encumbered land titles as at 30th June, 2020 as indicated in **appendix V(b)**. The court cases take on average twelve years to be resolved. For instance, Mujuzi CFR dispute took twenty five years in the courts of law whereas South Busoga CFR dispute comprising Sixty Three villages took eighteen years in court⁵⁷. **Refer to appendix V(a)**

Furthermore, appellant cases take on average ten years to be overturned in favour of management. For example, the Buhungiro CFR, measuring 214ha took 9.6 years to be concluded⁵⁸. **Refer to appendix V(a)**. These land court cases are partly attributed to the commissioner survey and mapping signing off deed plans/titles for plots within the forest reserves^{59,60}, in disregard to the land instrument that was meant to protect the NFA forest land.

It was also noted that out of the planned 200,000ha, only 195,000ha (97.5%) have been allocated to private tree farmers of which only 90,451ha (46.4%) has been planted to date⁶¹.

This was mainly attributed to inaccessibility of the allocated land due to encumbrances⁶² that were discovered after land allocation by NFA⁶³. Contrary to the guidelines,

⁵⁶ performance monitoring report of Sango Bay & Lakeshore Ranges for the financial year 2017/2018 and performance monitoring report for Mbarara & Mafuga Plantations for financial year 2016/2017

⁵⁷ Analysis NFA legal data sent through email on 29th December, 2020

⁵⁸ Analysis NFA legal data sent through email on 29th December, 2020

⁵⁹ Boundary opening report for Namanve CFR, Dec 2016; Page 11

⁶⁰ Interview with the NFA Director Finance, Min:2/18/9/20/12

⁶¹ Annual Performance Report, 2019/20; section 2; table 1

⁶² Interview with a private tree farmer

⁶³ Interview with the Range manager, Budongo CFR

management did not undertake physical verification of the encumbrance status of the land and other due diligence procedures including opening of external boundaries, evicting encroachers, demarcation of external boundaries and mapping prior to land allocation before the land was allocated^{64/65}.

Furthermore, it was noted that private tree farmers were not sensitized of their obligations to establish new plantations on the allocated land rather than other illegal activities like infrastructure development and cultivation⁶⁶.



As a result of prolonged court cases and encumbrances on CFRs, NFA and private tree farmers could not access the allocated CFRs in order to restore and establish CFRs.

Management Response

Management explained that NFA has taken note of the audit observation and was currently updating the data base for private tree farmers and mapping out the potential tree planting areas in CFRs. Priority has also been given to community sensitization and awareness creation geared towards external boundary opening, freeing land from encroachers and blocking of land for private tree farmers prior to allocation.

b) Encroachment on CFRs

It was also observed that a number of CFRs onto which restoration and new plantation were to be established, were encroached upon. The photos below refer;

S/n	Figure	Remark
1	 <p>Figure 4-Charcoal burning in Laura CFR</p>	Increased instances of charcoal burning in Laura CFR in Arua Range
2	 <p>Figure 5 - Grazing in Mabira CFR</p>	Restoration in Mabira forest could not be adequately undertaken because of instances of cattle raring on the depleted forest land

⁶⁴ paragraph 3 (a) demarcation, zoning and mapping of the guideline for land allocation in CFRs, 2005

⁶⁵ Paragraph 2(c) of the guideline for land allocation in CFRs

⁶⁶ Minutes of the 45th board of the directors meeting, 12th March 2020: Min No: NFA/BOD/2020/45.6, Page 6

As of 2018, 58 CFRs (11.4%) of the 506 CFRs, totaling 18,884.67ha had over 91% encroachment. This is 1.4% of the total NFA forest land as indicated in the analysis in the table below;

Table 18 - Level of CRF encroachment

Percentiles	CFRs	Total Encroached Area (Ha)
0-25%	184	59,255.94
26%-50%	95	61,315.39
51%-75%	76	44,497.60
76%-90%	49	57,650.28
91%-100%	58	18,884.67
Total	462	241,603.88

OAG analysis of NFA 2018 data

It should further be noted from the above analysis that 39.6% of the CFRs have over 51% encroachment of their total land area.

I further noted that the increased levels of encroachment were attributed to inadequacies in supervision, demarcation and inadequate coordination with local communities by NFA management as further explained in the subsequent paragraphs;

As a result of encroachment, NFA and private tree farmers could not access CFRs in order to restore and establish CFRs.

Management Response

Management explained that NFA had acquired a modern GIS laboratory which can detect illegal activities in the forest and alert the field staff for timely intervention. A drone has also been acquired to enhance monitoring. Global Forest Watch Apps have been uploaded on smart phones for the forest supervisors in hot spots to monitor CFRs against forest illegalities and take timely actions. This App gives almost real time alerts with geo-referenced positions on forest infringement.

c) Inadequate supervision and protection of CFRs

Restored CFRs and established plantations are supposed to be protected by forest supervisors with the assistance of forest patrol men, Police Officers under the environmental protection Unit and officers of Uganda People’s Defence Forces (UPDF)⁶⁷.

I observed that the CFRs were not adequately supervised to ensure their protection. A review of the Monitoring and Evaluation (M&E) reports revealed that in the four year period under review, inspection visits were only conducted in 28% of the 36 ranges/plantations as shown in the table below;

Table 19- showing ranges monitored & inspected

⁶⁷ NFA Strategic Plan 2015-2016, Para IV; Page 29

Year	No of Ranges expected to be covered	Actual number of Ranges inspected	Percentage variance	Details of areas inspected
2016/17	9	2	22%	Mbarara and Mafuga plantation areas
2017/18	9	2	22%	Sango Bay & Lakeshore Ranges
2018/19	9	4	44%	Kyoga, Karamoja, Achwa Ranges and Katugo plantation area.
2019/20	9	2	22%	Achwa & West Nile Ranges
TOTAL	36	10	28%	

Source: Analysis of NFA Monitoring & Inspection reports

Furthermore, I noted that the NFA organization structure provided for 158 forest supervisors. A review of the staff recruitment plan revealed that all the 158 forest supervisors had been recruited by 2018/19; this meant that one forest supervisor had to man over 8,011ha of the NFA forest cover land (approx. 3 CFRs).. This is physically not feasible as per the interviews held with selected supervisors. In some instances supervisors indicated that they did not have adequate transport facilitation to conduct their duties. For instance a natural forest at Bitooma Beat, Kashyoha-Kitomi CFR⁶⁸ had been cleared of natural trees and replaced with eucalyptus trees without the knowledge of forest supervisors and NFA head office staff.

An analysis of manpower capacity from a sample of 172 CFRs across the ranges of; West Nile, Achwa, Budongo and Muzizi river, revealed that there was uneven distribution of manpower across the area. One supervisor monitored on an average 10,355 ha. The table below provides the details;

Table 20: showing personnel involved in forest protection of CFRs

Range	No of CRFs	Area in Ha	No of forest Supervisors	No of Patrol Men	No of UPF (Police)	UPDF
West Nile	37	101,247	10	32	2	00
Achwa	52	150,610	7	23	3	00
Budongo	43	187,281	24	65	10	66
Muzizi River	40	109,659	12	37	2	13

⁶⁸ Report on the destruction of natural forest belts in Kashyoha-Kitomi CFR by Rwajere Parish tree planting Association contrary to CFM agreement and NFTP Act (2003) and NFA Response actions dated 6th Oct 2016, Para 2.0

Total	172	548,797	53	157	17	79
Average			10,355	3,496	32,282	6,947

Source: OAG analysis on NFA data on forest supervision

In conducting supervision and monitoring activities, NFA is also assisted by Environmental Police protection Unit, and UPDF in some areas. From the analysis in the table above it is indicated that the police force was also inadequate, whereby on average, each policeman assists to supervise 32,282 ha.

Furthermore, interviews with supervisors and head law enforcement officer revealed that although the UPF and UPDF officers were supposed to support on the protection of CFRs under which restoration had been undertaken, the officers were not obligated to report to the forest supervisors. They directly report to the force command centres, thus causing sometimes span of control challenges.

I also noted that the patrol staffs were not motivated to undertake their contract obligations due to delayed payment of their emoluments. For instance, 48 patrol staff had not been paid 36 months wages totalling to UGX.122,960,000 as shown in the table below;

Table 21- showing non-payments to patrol men

Source	Range/Plantation	Number of patrolmen demanding payment	Outstanding months without pay	Total amount owed (UGX)
PERFORMANCE MONITORING/REVIEW REPORT FOR MBARARA & MAFUGA PLANTATIONS FOR FINANCIAL YEAR 2016/2017	Mbarara plantation	10	36	39,600,000
PERFORMANCE MONITORING/REVIEW REPORT FOR MBARARA & MAFUGA PLANTATIONS FOR FINANCIAL YEAR 2016/2017	Mafuga plantation	18	36	45,360,000
PERFORMANCE MONITORING/REVIEW REPORT FOR SANGO BAY & LAKESHORE RANGES FOR FINANCIAL YEAR 2017/2018	Lake Shore Range	20	26	38,000,000
		48	98	122,960,000

As a result of inadequate supervision and monitoring, CFRs were not adequately protected, and this led to encroachment.

Management Response

Management explained that NFA was revising its structure for consideration by Ministry of Public Service which will include placing patrolmen on the payroll and acquiring an own force under the National Environment Act (2019). It is true that currently the forest supervision staffs are controlling abnormally large area as highlighted in the report. The International Union for Conservation of Nature (IUCN) recommends an optimal average of 8 – 10 square kilometers (800 – 1000 hectares) per Ranger.

Management further explained that the use of armed personnel from the Uganda Police Force and Uganda Peoples Defense Forces to provide security to NFA staff during forest patrols should be streamlined. Currently the force is not controlled nor reports directly to NFA but to the force commanders deployed to NFA. This has posed serious command and control loopholes. The sector should be supported to establish, recruit and train own armed wing to provide security in CFRs.

NFA has acquired a modern GIS laboratory which can detect illegal activities in the forest and alert the field staff for timely intervention. In addition a drone has been acquired to enhance monitoring. Global Forest Watch Apps have been uploaded on smart phones for forest supervisors in hot spots to monitor CFRs against forest illegalities and take timely actions. This App gives almost real time alert with georeferenced position of infringement of the forest.

d) Insufficient boundary opening, re-survey and pillar demarcation

According to paragraph 3(d) of the guidelines for plantations planning and management, external boundaries are required to be re-surveyed, re-opened and demarcated.

NFA is required to ensure that CFRs boundaries are opened, surveyed and demarcated before restoration and afforestation. Limited boundary demarcation of the forest land led to increased encroachment. For instance, established plantations in Lendu CFR, compartment 25 were severely destroyed by encroachers due to NFA’s failure to prove to the community that the forest belonged to NFA⁶⁹.

I also observed that they were instances where management provided the pillars for demarcation but these were never utilized due to aspects of political interference. The figure below shows piles of pillars in Kole District which were never utilized due to political interference

S/n		Remarks
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⁶⁹ Interview with the plantation manager, Lendu


1		<p>Piles of dumped pillars that were not installed in the required forests of Olera Olok CFR and Ilera CFR. This was attributed to political interference</p>
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Figure 6 - Dumped Pillars at Olera Olok CFR - Kole District

As a result of inadequate opening of boundaries, re-survey and pillar demarcation, CFRs were exposed to encroachment.

Management Response

Management noted that they encountered resistance from local community including political leaders in some areas who disputed the boundary lines for political gains. They indicated that they are still engaging with the leadership to resolve the conflicts and plant the pillars⁷⁰.

e) Inadequate Coordination with Local communities

Guideline 4 of the land allocation procedures of CFRs requires 5% of the planting land area to be reserved for CFR neighbouring communities. According to guidelines for successful communication at NFA, guideline and standard No 8 requires the NFA to hold sensitization meetings to clarify on its activities, build rapport and forge partnerships with communities living near/in the reserves⁷¹.

Document review revealed that neighbouring communities were inadequately allocated the required 5% of the planting activities. This caused communities to encroach onto the protected land area.

I further noted through an interview with the Local Council one Chairperson around Laura CFR that they have never held a stakeholder meeting with the staff of NFA. These stakeholder meetings help in building the working arrangement where the communities become the eyes on the ground on behalf of NFA to ensure that no illegal encroachment takes place on the protected areas.

As a result of inadequate coordination with local communities there were conflicts with NFA and communities that led to delays in restoration planting and new plantation establishment.

⁷⁰ Management response from exit meeting held on 25/11/2020

⁷¹ guidelines for successful communication at NFA, guideline and standard No 8, page 3

Management Response

Management explained that currently 5% is reserved to the local communities in CFRs which have been allocated for tree planting under the Collaborative Forest Management arrangement. NFA was working with 71 CFM groups in various CFRs across the country (covering an area of 225,000 ha with 21,980 members including 14,717 males, 6,633 females, 420 youth and 210 PWD) and we continue to receive more applications.

On collaboration and coordination with district and lower local government leaders, management does not deny the reported conflicts but believe these are unfortunate isolated cases which will be rectified. The principle is for NFA staff to be part of the district and sub county planning committees and attend council meetings to articulate issues of CFR management in the area.

Recommendations

- NFA management should improve its collaboration efforts with sector stakeholders to protect all forest land and the National Land Information System (NLIS) should include control measures that protect illegal titling of government land, including forest land. NFA management should update its land inventory and which should be properly captured in the NLIS.
- NFA management should ensure physical visits are regularly conducted and due diligence carried out before allocating land to the private tree farmers to avoid allocating encumbered land.
- NFA management should ensure that all private tree farmers are sensitized on their rights and obligations covered in the private tree plantation programme.
- NFA management should consider prioritizing resources for the survey and demarcation of all the forest land.
- NFA management should continue engaging the relevant government authorities to fast-track the revision and approval of the NFA organizational structure, which will enable the recruitment of the requisite number and caliber of staff to adequately manage protection of NFA forests.
- NFA Management should ensure staff salaries and allowances are adequately budgeted for and paid on time to motivate staff during the conduct of their duties.
- NFA management should ensure that they introduce information technology in the supervision and monitoring activities and it is optimally utilized to provide real-time alerts and reports to support quick response by the forest rangers and management. NFA management should consider developing host community strategies and community development plans which should incorporate the needs of the communities and those of the NFA to ensure a harmonious protection of the National Forests by the communities.

4.4 MONITORING AND EVALUATION

4.4.1 Monitoring and Reporting

Paragraph 58 of the Budget Execution Circular requires the Accounting officer to prepare and submit annual monitoring plans for government programs and or projects. In addition, Section 1.5 of the monitoring and evaluation framework, 2014 requires key performance indicators used to measure progress towards achieving success to include; distance(KM) of forest boundary resurveyed and marked with concrete pillars, area (Ha) of formally encroached planted (No. of hectares formerly encroached restored), no of Patrol Personnel employed, no of tree seedlings raised, no of fruit seedlings raised, no of hectares of forest plantation established, no of hectares freed from encroachment, no of km of fire line and roads made/constructed.

NFA is required to quarterly monitor and report on restored and established CFRs. However, it was observed that out of the expected 16 quarterly monitoring reports in the four year period ending 30th June, 2020, only 4 (25%) were prepared in the entire four year period as indicated in the table below;

Table 22 - Showing the number of monitoring reports

Financial Year	Quarter	Status of the Report (Prepared/Not prepared)
2016/17	Q1	0
	Q2	1
	Q3	0
	Q4	0
2017/18	Q1	1
	Q2	0
	Q3	0
	Q4	0
2018/19	Q1	0
	Q2	0
	Q3	1
	Q4	0
2019/20	Q1	1
	Q2	0
	Q3	0
	Q4	0

I also noted that whereas NFA budgeted to receive UGX.320m for monitoring in the four years under review, only UGX.91.8million (29%) was released for the activity and the entity spent UGX88.8million over the period.

Further, I noted that no mid-term evaluation was undertaken by NFA in the second year of implementation of the strategic plan. As a result, no management actions were taken since there was no report documenting the mid-term performance and lessons learnt.

The inadequacies regarding the limited number of monitoring reports and non-conduct of the mid-term evaluation of the strategic plan were attributed to;

The inadequacy in the NFA organizational structure⁷² which provided for only one monitoring and evaluation specialist whose role according to the M&E framework was required to measure and verify over ten performance indicators in 506 CFRs located across the country in each year. In an interview with the M&E Specialist⁷³, he indicated that although he had not communicated the need for additional M & E officers, the monitoring and evaluation activities required an additional minimum of three qualified M&E Officers to adequately inspect and report upon the NFA indicators.

As a result, Monitoring & Evaluation was not regularly carried out to assess and measure activities and results in the afforestation and restoration programs implemented by NFA. Management was therefore not informed on progress of budget and activity execution, and compliance to the work plan in order to improve performance.

4.4.2 Action on Monitoring Report Recommendations

According to section 6.5 of the NFA Strategic Plan 2015, the NFA was required to constitute a monitoring team composed of the M&E Specialist, the Internal Auditor and the relevant subject matter Coordinator/Specialists. Assessment of the monitoring reports was meant to capture experiences, recommendations and lessons learnt that would feed into the new annual operational plan. In addition, Section 6.3 of the same plan states that monitoring would inform management of the implementation status and related problems. It would also enable management to take corrective actions to allow adherence to the Strategic Plan strategies and priorities.

Through interviews with the M&E Specialist, it was established that there were no top management meetings held to discuss M&E findings, recommendations for the four (4) quarterly reports prepared (one quarterly report for each year) and take appropriate actions. However, informal meetings were held with the Executive Director and decisions were taken to implement some recommendations. A review of the status of implementation of recommendations from the performance monitoring reports revealed that there were limited actions taken on the recommendations. The table below provides the summary of the implemented recommendations and further details are contained in **appendix VI**.

Table 23 - Status of implementation of M&E Recommendations

Financial Year	No of recommendations	No of recommendations	Percentage of non-actioned
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⁷² NFA organizational structure

⁷³ Interview with the M&E Specialist

	raised	actioned	recommendations
2016/2017	13	3	77%
2017/2018	17	6	65%
2018/2019	13	3	77%
2019/2020	12	0	100%

Source: OAG analysis of M&E Reports

The table above shows that nearly over 70% of the recommendations were not acted upon in each year under audit. Further analysis revealed that recommendations relating to restoration and establishment of new forests such as; resurvey and opening boundaries and marking them with concrete pillars, sensitizing both district leaders, politicians and encroachers in Sango Bay, Resurvey of CFRs whose boundaries were unclear in USI and Awanga CFRs remained unimplemented.

The M&E Specialist attributed the failure to discuss M&E reports by top management to the lack of prioritization of the M&E activity by top management⁷⁴.

The failure by management to discuss and implement monitoring reports recommendations resulted into critical issues like encroachment, limited demarcation, land grabbing happening without management taking serious actions against them. These issues have limited the NFA efforts to increase the forest cover to the desired level through restoration and afforestation. There were instances in which management did not demarcate the area as recommended by the M&E report before restoring the forest. This led to destruction of the newly restored forests by encroachers. For example, in Zoka CFR, the forest was destroyed by the community after it was planted by NFA as seen in the picture below;



Further analysis of data relating to a sample of 462 CFRs revealed that 58 CFRs had been encroached to levels of 91% of their acreage as detailed below;

Management Response

⁷⁴ Interview with the M&E Specialist; Min:2/13/7/20/4

- *Management explained that they took note of the audit observation and will take appropriate measures to implement the recommendations. A position of Manager M&E had been created and approved by the Board to strengthen the M&E functions at NFA. Management further explained that the recruitment of an officer at the rank of a Manager was underway to further augment the M& E activities in the Unit.*

Conclusion

Management did not adequately conduct monitoring of the restored and established plantations. There were limited actions taken on the M&E recommendations by management.

Recommendations

Management is advised to improve the M&E staffing levels and ensure quarterly M&E activities are carried out and M&E reports are prepared. In addition, management should regularly discuss M&E recommendations and actions taken without delay to address performance gaps observed.

4.5 COLLABORATION MANAGEMENT

4.5.1 Collaboration with stakeholders

Section 4.3 (vi) of the NFA Strategic Plan 2015-2020 requires NFA in its operations to relate with multiple forestry subsector partners both under government and forest oriented partners. In addition, Section 3.4.2 (ii) of the five year strategic plan requires collaboration with stakeholders through MOUs and agreements.

Through document review and inquiry with management, I noted that seventeen (17) MOUs were signed with different government agencies, out of the planned twenty (20), representing an 85% performance as seen in the table below;

Table 24 - Showing number of MOUs signed in the four year audit period

Year	Planned MOUs	Actual MOUs
2016/17	5	8
2017/18	5	6
2018/19	5	3
Total	20	17

I further noted that signed MoUs contributed to restoration and afforestation as indicated herein;

- A review of the annual performance reports revealed that; in 2016/17, 200ha were planted in Gangu supported with UETCL funding, and 1500Ha were restored under enrichment planting with funding from World Bank through the Ministry of water and environment.
- In 2017/18 through the signed MoUs, 176 trees were planted with Uganda Military Police in Makindye, 15,000 trees planted with Special Forces Command in Kasanye,

Nsamizi and marines barracks, 100 trees were planted in Luzira and 100ha planted in Gangu CFR by Rotary Uganda.

However, I noted inadequacies in the implementation of the collaboration with UNHCR;

A review of the West Nile Range UNHCR report, 2019 revealed that NFA signed a MoU with UNHCR worth UGX.4,439,777,200 to ensure protection and restoration of the environment and natural resources, and promoting a green livelihood approach in the refugee catchment areas .

The activities under the collaboration included; supply of quality planting materials to refugee hosting communities, restoration of degraded CFRs, namely Eria and Era CFRs with *Tectona grandis* and assorted indigenous species, and establishment of bamboo plantation in Era CFR.

Furthermore, according to the signed MoU, the seedling production target for West Nile Range was 1,000,000 seedlings. However, I noted that only 27,050 seedlings were distributed to implementing partners from Arua and Koboko nurseries. Similarly, according to the West Nile fourth quarter progress report dated 4th July, 2019, I noted that only 222 Ha of degraded areas were restored out of the targeted 330 Ha as indicated in the **table below;**

No.	Planned activity	Target (Ha)	CFR	Achieved (Ha)	Remarks
1.	Establish <i>Tectona grandis</i> plantation	150	Eria	73.2	Available land exhausted
2.	Establish <i>Tectona grandis</i> plantation	0	Era	18	To complete target of 150 ha.
3.	Plant indigenous species	80	Era	80	Target achieved
4.	Establish bamboo plantation	100	Era	51.3	Inadequate bamboo seedlings.
	Total	330		222.5	

Management attributed the limited achievement of the set targets under the MOU to the late start of the collaboration when some activities such as seedling production were already out of season, and the failure by some contractors to accomplish contracted activities.

4.5.2 Collaboration between forest edge communities

Section 1.3 of the partnership arrangements expanded paragraph under the NFA strategic plan, 2015-2020 encourages the collaboration with forest edge communities and Local Governments as it generates more participation of communities in forestry programs such as Collaborative Forest Management (CFM), the Community Tree Planting Program and forest protection.

Through documents review and interviews with management, I noted that twenty (20) CFM agreements were signed with forest edge communities, out of the planned twenty-eight (28) over the last three years. The table below refers;

Table 25 - Showing number of CFM agreements signed in the four year period under audit

Year	Planned CFM agreements	Actual CFM agreements	Percentage of Achievement
2016/17	8	10	125%
2017/18	10	5	50%
2018/19	10	5	50%
Total	28	20	71.4%

The table above reveals there was a 71.4% of the planned CFM agreements were signed.

In addition, two hundred and sixty eight (268) forest management meetings were held in order to create awareness and enhance the participation of local communities towards sustainable forest resource management out of the planned four hundred and fifty two (59.2%) of the planned CFM meetings were held in the three year period. The table below refers.

Table 26 - Showing number of CFM meetings held in the four year audit period

Year	Planned CFM meetings	Actual CFM meetings	Percentage of Achievement
2016/17	200	130	65%
2017/18	52	13	25%
2018/19	200	125	62.5%
Total	452	268	59.2%

Furthermore, a review of the handover report of the outgoing Community Partnership Specialist dated March, 2019 revealed that 197 applications for CFM had been approved for implementation; however, only 67 agreements had been signed. Interviews with the Partnership officer revealed that under performance of CFM agreements were as a result of;

a) Inadequate staff capacity;

The Partnership officer mentioned that some staffs do not have the necessary skills to implement the CFM process to the end. This can also be sighted in the handover report of the outgoing Community Partnership Specialist which indicated that the capacity for implementing the CFM process is low in both NFA and supporting CSOs.

b) Limited sensitization

Limited sensitization of the community on CFM activities leads to the communities being hesitant to participate in CFM programs.

c) Lack of coordination between the offices involved in CFM

The Partnership officer explained that the CFM roles are not clearly defined or allocated to a particular officer. They are spread between the Public Relations, Directorate of Policy and Planning and Partnership officer. This can also be sighted in the hand over report of the outgoing Community Partnership Specialist that indicated there isn't a horizontal mechanism of coordination, whereby, CFM is comprised of a one- person unit reporting to the Director of Natural Forests yet there is CFM in Plantation CFRs under the Directorate of Plantation Development.

As a result of low involvement of forest edge communities, instances of encroachment on restored forest areas were sighted, a case in point of Zoka forest.

Management Response

Management explained that it supported implementation of CFM during the period under review within the available means.

In regard to the lack of capacity of staff to implement CFM, NFA with support from USAID, was implementing training of field staff on CFM. To date the training has been accomplished in Sango Bay, Muzizi River and Budongo Systems Ranges.

Management further stated that there was a need to address the challenges posed by the high population growth viz a viz demand for land. This if not addressed, will continue putting pressure on the country's natural resources both in the protected and privately owned land.

Conclusion

Management to a great extent collaborated with forest subsector partners and forest edge communities.

Recommendation

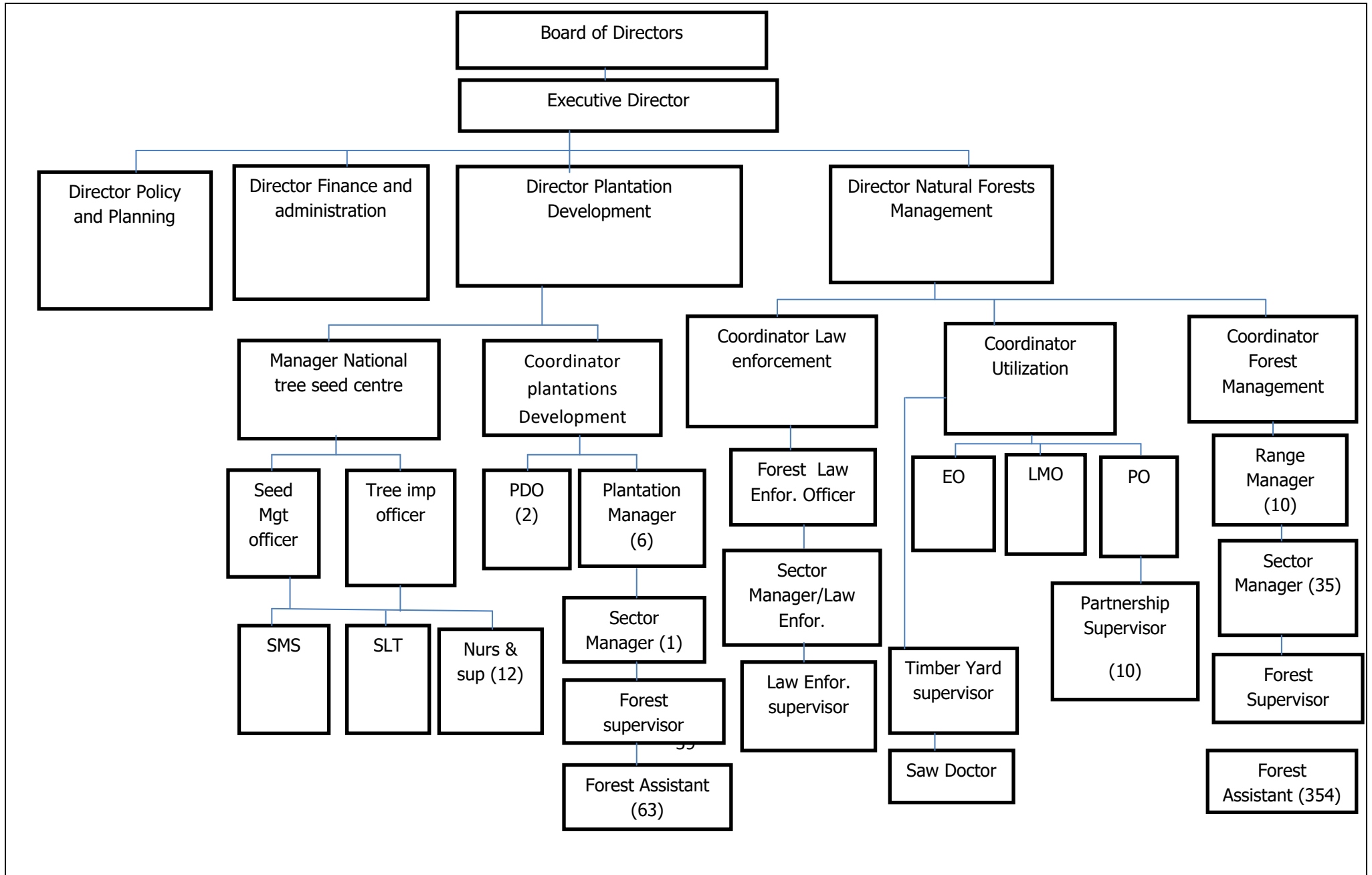
- NFA Management should continue engaging stakeholders and increase its collaboration efforts, and iron out any shortcomings that might hinder effective implementation of MOUs, and ensure collaborations are supervised and monitored regularly.
- NFA management should build the organizational capacity of CFM groups by creating awareness and training the groups. In addition, a pro-active capacity building program for both NFA and CSOs should be put in place.

John F.S. Muwanga

AUDITOR GENERAL

6th October, 2021

Appendix I – Organogram



Appendix II – Documents Reviewed

Document(s) Reviewed	Purpose of Review of documents
INTOSAI Working group on environmental auditing	To obtain the definition of natural forests
United nations strategic plan for forests, 2017-2030.	Obtain mandate, functions on Forest management
National Forest and Tree Planting Act, 2003	Obtain mandate, functions on Forest management
National Forest and Tree Planting regulations 2016	To understand the responsibilities of the different stakeholders.
The Business Plan of National Forestry Authority 2015-2020	To understand the Business processes of National Forest Authority, the roles and responsibilities of key players and performance of NFA. Also to know and appreciate the direction NFA wants to achieve
NDP II and Vision 2040	To ascertain the target for restoring forest cover
Annual work plans and performance reports	To assess the performance of NFA
Management minutes	To ascertain management decisions on forest management in the country
Monitoring and Evaluation reports	To assess the effectiveness of the annual operating work plans
Guidelines for Plantations Planning and Management	To appreciate the strategies NFA put in place to manage artificial forests
Guidelines for development of FMPs, 2005	To establish the purpose of FMPs and the person/office responsible to initiate the development of FMPs.
The Constitution of Uganda, 1995	To obtain legal mandate
Report of The Auditor General on The Financial Statements of NFA for the year ended 30th June 2019	To ascertain amount NFA was funded to implement its mandate.
State of Uganda's Forestry 2016	To ascertain the current total land area of forests in Uganda
Handover report by community partnership specialist	To obtain status of implementation on CFM activities
Demarcation, zoning and mapping of the guideline for land allocation in CFRs, 2005	To obtain guidelines on land allocation and demarcation

NFA organizational structure	To obtain status of staffing
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Appendix III – Interviews Conducted

Person(s) Interviewed	Purpose of the interview(s)
Directors of Natural Forests	To understand the functions, activities and processes of the Directorate of Natural Resources
Director Plantations	To understand the functions, activities and processes of the Directorate of plantations
Coordinator Policy and Planning	To appreciate the planning process of the authority
coordinator-mapping & GIS	To obtain current information on forest cover for the financial year 2016/17, 2017/18 and 2018/19
NFA Director Finance	To establish the cause of discrepancies in money budgeted and released to activities of plantation establishment and restoration of CFRs
Staff in the Survey and Boundary Unit	To establish the boundary opening and demarcation process.
Range Managers	To obtain key activities in the range and challenges faced.
Plantation managers	To obtain key activities in the CFRs and challenges faced.
Supervisor – National Tree Planting Program	To under the process of production, procurement and supply of seeds and seedlings
M&E Specialist	To assess whether activities and results in the afforestation and restoration programs were implemented by NFA
Partnership Officer	To assess whether activities under CFM programs were implemented by NFA
Senior Economist, MoWE	To establish the root cause of inadequacy in planning
Private tree farmers	To ascertain whether planned hectares allocated to private tree farmers were utilized.

Appendix IV – Delayed payment of contractors

Srl	Voucher no	Details	Invoice due date	Payment date	Amount (UGX)	Number of days within which payment was	number of days payment was delayed
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						actually effected	
1	HQ/01/9/093	Payment for 1st thinning of 100 ha in Rwoho CFR Mbarara	19/09/2015	24/01/2019	10,000,000	1223	1193
2	HQ/11/18/006	Linning, pitting and planting in south Busoga	07/06/2017	12/11/2018	2,600,000	523	493
3	HQ/03/19/033	Payment of slash weeding of 65ha of pine trees in lot 2 Mafuga block, Mafauga plantation Nursery	28/09/2018	07/03/2019	9,750,000	160	130
4	45	Nursery site clearing, and establishment of shades, seed sowing and pricking of seedlings	07/06/2018	19/10/2018	4,570,000	134	104
5	HQ/01/19/102	Prunning and thinning 28 ha in luvunya CFR Bugwe-Kyoga	02/10/2018	24/01/2019	2,632,000	114	84
6	HQ/01/19/109	40% payment of nursery fencing in south Busoga	25/10/2018	24/01/2019	1,840,000	91	61
7	HQ/01/19/100	Payment of 182,850 seedling maintance at Jinja nursery	25/10/2018	24/01/2019	9,142,500	91	61
8	HQ/01/19/098	Payment for raising 23,695 seedlings at NFA Jinja nursery	26/10/2018	24/01/2019	2,369,500	90	60
9	HQ/01/19/105	Slash weeding of 10 ha in south Busoga plantation	27/10/2018	24/01/2019	1,500,000	89	59
10	HQ/01/19/105	High prunning of	30/10/2018	24/01/2019	3,750,000	86	56

	9/108	50 ha in south Busoga plantation	8	9	0		
11	HQ/01/1 9/107	Payment of 180,000 seedling maintenance in south Busoga	30/10/2018	24/01/2019	9,000,000	86	56
12	HQ/01/1 9/106	Payment of 178,000 seedling maintenance in south Busoga nursery	30/10/2018	24/01/2019	8,900,000	86	56
13	206	Digging and construction of a shallow well in south Busoga nursery	05/11/2018	30/01/2019	10,000,000	86	56
14	HQ/02/1 9/053	Initial payment for raising 320,980 seedlings for kabale nursery of Mafuga plantations nursery	12/12/2018	05/02/2019	4,559,000	54	24
15	HQ/05/1 9/155	Slash weeding of 28 ha in Namavundu CFR	21/03/2019	13/05/2019	5,250,000	53	23
16	HQ/11/1 8/022	Payment of thinning and pruning 60 ha in lot 17 Kirima block, Mafuga Pnatations	30/09/2018	20/11/2018	9,000,000	51	21
17	HQ/11/1 8/025	Payment for thinning and pruning 60 ha Lot 12 Mafuga block, Mafuga plantation	30/09/2018	20/11/2018	9,000,000	51	21
18	HQ/11/1 8/030	Payment for slash weeding of 27 ha of pine	30/09/2018	20/11/2018	4,050,000	51	21

		trees in lot 6 Kirima block, Mafuga plantation					
19	HQ/11/1 8/031	Payment of slash weeding of 53 ha of pine and Euc in lot 3 Mafuga block, Mafuga plantation	30/09/2018	20/11/2018	7,950,000	51	21
20	HQ/11/1 8/032	Payment for slash weeding of 17.8 ha of pine and euc trees in lot 1 Mafuga Plantations	30/09/2018	20/11/2018	2,670,000	51	21
21	HQ/11/1 8/033	Payment of slash weeding of 57.2 ha of pine and Euc trees in lot 1 Mafuga, Mafuga plantations	30/09/2018	20/11/2018	8,580,000	51	21
22	HQ/01/1 9/115	Raising of 99,500 seedlings at Lendu Central Nursery	16/12/2018	24/01/2019	5,970,000	38	8
23	539	Slash weeding and road maintenance Kagorra CFR	16/05/2019	20/06/2019	6,750,000	35	5
24	543	Initial bush clearing, pre-planting spraying, lining out, pitting and spraying at Kyebara CFR Mwenge	16/05/2019	20/06/2019	13,416,000	34	4
25	542	Initial bush clearing, pre-planting spraying, lining out, pitting and	16/05/2019	20/06/2019	34,428,000	34	4

		spraying at Kagorra CFR Mwenge					
26	541	Initial bush clearing, pre-planting spraying, lining out, pitting and spraying at Oruha CFR Mwenge	16/05/2019	20/06/2019	19,583,400	34	4
27	540	Slash weeding Mwenge Planatation	16/05/2019	20/06/2019	7,000,000	34	4
28	537	Climber cutting, pruning Kagorra CFR Mwenge	16/05/2019	20/06/2019	6,000,000	34	4
29	535	Slash weeding, prunning Mwenge Kyehara Oruha	16/05/2019	20/06/2019	5,500,000	34	4
30	HQ/06/19/397	Payment for slash weeding of 100 ha in Mafuga CFR, Mafuga Plantations	31/05/2019	17/06/2019	15,000,000	20	-10

Appendix V (a) – Length of court cases

Srl	Cases	Start Date	End date	Duration
1	Ismail Nalima and Siraje Ssenkoto Vs National Forestry Authority, MTN and ATC, Civil Suit No.525 of 2012.	2012	2018	6
2	Civil Suit No.32 of 2020, Ssenyonjo Robert SSewava & Naava Harriet Nambazira Vs National Forestry Authority	2017	2020	3
3	Miscellaneous Application No.50 of 2019, Muhinda Erias Karambuzi Vs National Forestry Authority	2011	2019	8
4	Mugerwa Evarisoto Vs National Forestry Authority, High Court Civil Suit No.00 of 2019	1994	2019	25
5	Civil Suit No.046 of 2002 (Iddi Mwandha Sung on behalf of the residents of Malongo, Buwmena, and Kityerera sub counties Mayuge District affected by Government evictions) Vs Attorney General & NFA and	2002	July 2020	18

	Civil Suit No. 208 of 2016 (Muzamil Nkwighe Bukumune Suing as an attorney for 74 others) Vs AG & NFA (Consolidated)			
Total Duration				60
Average case duration				12

Court of Appeal

Srl	Cases	Start Date	End date	Duration
1	Omuhereza Basaliza & Others Vs National Forestry Authority	2013	2020	7
2	National Forestry Authority Vs Mugisa Aziz Mateeba Civil Appeal No.224 of 2017.	2013	March, 2020	7
3	High Court Civil Suit No. 18 of 2009, Omuhereza Rwakaboyo & others Vs National Forestry Authority	2005	2020	15
Total Duration				29
Average case duration				9.6

Appendix V (b) - Available List of illegal Land Titles in Central Forest reserves

Owner	Plot No	Block No/Road	Volume	Folio No	Date of registration	Remarks
Hudson Mukasa, Kijooma Andrew, Kakembo Nathan and Ngobi Abubakar	336	Busiro 447	Freehold Register volume No. 1407	19	5 th June 2013	Land at Bufulu, Nkumba, Katabi File LB/10375 Kyewaga CFR
Muwonge Moses Rodney	331	Busiro 447	Free hold Register Volume No. 1406	15	31 st May 2013	Land at Katabi, File LB/10363 Kyewaga CFR
Nkajja Denis	266	Busiro 447	Free hold Register	7	28 th Dec 2012	Land at Kitinda Village, File

			Volume No. 1342			LB/10273 Kyewaga CFR
Odeke Chris, Namanya Joy, Taaka Agnes & Naluyimba Gladys	321	Busiro 1407	Free hold Register Volume No. 1407	17	4 th June 2013	Land at Bufulu, Nkumba, Katabi File LB/10367 Kyewaga CFR
The Pearl Gardens Ltd	35	Ssesse 52	Leasehold Register Volume No. 4331		15 th May 2012	Land at Lutoboka, Kalangala Lutoboka CFR
Nabbanja Victor, Annet Babirye & Mudde Ibrahim	1353	Busiro 405-406	Free hold Register Volume No. 1360	4	11 th May 2013	Land at Katabi File FRV.1334/10 Kajansi CFR
Mukasa Hudson, Baliruno John, Kijooma Andrew, Bedumisa Robert, Tayebwa Gilbert & Eva Ndagire	1056	Busiro 439-441	Free hold Register Volume No. 1407	22	2013	Land at Katabi File LB/10376 Kyewaga CFR
Namuluta Ruth	3	Buvuma 37	Free hold Register Volume No. 1363	5	10 th Sept 2013	Land at Buvuma File MNK/0960 Buvuma island
Kakembo Nathan, Babirye Kimberly, Nalubega Hsafa & Kasozi Kitaka	285	Busiro 447	Free hold Register Volume No.1334	12	20 th Dec 2012	Land at Nkumba Parish File LB/10244 Kyewaga CFR
Mbazira Godfrey & Lumala Mulumba	324	Busiro 447	Free hold Register Volume No. 1406	19	31 st May 2013	Land at Katabi File LB/10366 Kyewaga CFR
E. Africa Heavy Machinery Limited	675	Kyadond o 242	Leasehold Register Volume No.34199	19	2011	Land at Bukasa Kirinya File ULC/154/1398 Namanve CFR
Turyahembwa Jonas	281	Busiro 447	Free hold Register Volume No.1229	4	13 th July 2012	Land at Kitinda File LB/10141 Kyewaga CFR
Nabbosa Majorie & Nantumbwe Justine	282	Busiro 447	Free hold Register	2	19 th October 2012	Land at Kitinda File LB/10221

			Volume No.1285			Kyewaga CFR
Moses Ndege Bbosa	143	Kyadondo 242	Free hold Register Volume No.463	21	6 th August 2007	Land at Wakiso Kyadondo File 47780 Namanve CFR
Nampewo Lillian Winnie	598	Kyadondo 242	Free hold Register Volume No.790		30 th August 2010	Land at Sabagabo Kirinya Namanve CFR
Kalempera Frank	796	Kyadondo 242	Free hold Register Volume No. 966	20	13 th July 2011	Land at Bukasa File 3900 Namanve CFR
Kitanywa James	761	Kyadondo 242	Free hold Register Volume No. 952	5	27 th June 2011	Land at Kirinya File LB/9915 Namanve CFR
Mash Investments Limited	555	Kyagwe 113	leasehold Register Volume No.4363	25	13 th July 2012	Land at Namanve File ULC/154/1668 Namanve CFR
Ssemwogere Hussein	287	Busiro 447	Free hold Register Volume No.1332	9	18 th Dec 2012	Land at Bufulu Mugomba CFR
C & G Andijes group Ltd	742	Kyadondo 242	Free hold register Volume No. 1382	23	3 rd April 2013	Land at Kirinya Bukasa File LB/10321 Namanve CFR
Tayeewa Gilbert	286	Busiro 447	Free hold Register Volume No.1332	7	24 th Dec 2012	Land at Nkumba file No WAK/0018/11/0 12 Kyewaga CFR
Bogere Robert	323	Busiro 447	Free hold Register Volume No. 1406	16		Land at Katabi file No. LB/10373
Namiro Sarah	288	Busiro 447	Free hold Register Volume No. 1332	8	24 th Dec 2013	Land at Bufulu File No. WAK/0009/11/0 12 Mugomba CFR

Nakibuka Justine	291	Busiro 447	Free hold Register Volume No. 1326	10	13 th 2012	Dec	Land at Nkumba/ Bufulu File No. LB/10253 Kyewaga CFR
Itwala Joshua	289	Busiro 447	Free hold Register Volume No. 1326	12	13 th 2012	Dec	Land at Nkumba/Bufulu file No. LB/10252 Mugomba CFR
Ngobi Abubakar	292	Busiro 447	Free hold Register Volume No.1334	9	20 th 2012	Dec	Land at Lwakia zone Wakiso file No. L B/10249 Mugomba CFR
Joan Mbabazi	294	Busiro 447	Free hold Register Volume No. 1326	9	13 th 2012	Dec	Land at Nkumba/ Bufulu file No. LB/10251 Mugomba CFR
Hudson Mukasa , John Baliruno and Denis Kasoma	248	Busiro 447	Free hold Register Volume No.1129	19	2012		Land at Kitinda file No. FRV 965/8 Kyewaga CFR
Namutebi Milly	264	Busiro 447	Free hold register Volume No. 1332	18	18 th 2012	Dec	Land at Kitinda File No. LB/10175 Kyewaga CFR
Nakayaga Shamia	265	Busiro 447	Free hold register Volume No. 1332	10	2012		Land at Kitinda File No. LB/10205 Kyewaga CFR
Nkajja Denis	226	Busiro 447	Free hold register Volume No. 1342	7	28 th 2012	Dec	Land at Kitinda File LB/18273 Kyewaga CFR
M/S Arise Africa International	19	Bunya Block 15	LRV 3064	7	15years from June,2002		Bukaleba Central Forest Reserve, Iganga District Land Board
M/S Bahesco Ltd. (Hajji Abdunoor					Approx. 205.0 ha	49	Budongo Central Forest

Kayiga)					years from July 1980	Reserve Lessor: Uganda Land Commission
Ochieng family Lessee: Lucy, Grace, Fred and Lorda Ochieng Lease term:		Budome ro, Bulange, Busiki	LRV 1093	24	Approx. 449.9 ha 49years from July 1980	Budunda Bugaali Central Forest Reserve Lessor: Uganda Land Commission
Evaristo Mugerwa Kafeero	11	Buddu Block 783	LRV 1370 Folio 19,		Approx. 98.71 ha 49years from 1 st June 1984.	Gyanta, Kitunga, Kyanamukaaka, Masaka. Lessor: ULC Located within Mujuzi Central Forest Reserve
Emmanuel Nyirinkindi, Peter Kasenene and Micheal Opagi	9	Kikandwa Estate	LRV 1644 Folio 6, Mubende		Approx. 404.4 Ha Lease term: 44years from 1 st Dec 1985	Lessor: Uganda Land Commission Namwasa Central Forest Reserve
Zakaliya Kafuluma	3	Gomba Block 379	LRV 1229	20	Approx 1059 ha 49years from 1 st Feb 1983	Lessor: Uganda Land Commission Kalombi Central Forest Reserve.
Kikati General Merchants Ltd	1	Mawogola Block 157	LRV 1048, Kazooba, Buddu, Masaka District	12	Approx.802.85 ha 49 years from 1 st January 1978	Lessor: Uganda Land Commission Kazooba CFR
Eliazari Diisi Kaburangire, Kakiika, Mbarara	18	Kashari Block 39	LRV 1347	20	Approx. 44.2 Hectares 49 years from 1 st Nov	Kyahi Central Forest Reserve. Lessor: ULC

					1983	
Charles Beja	2, 6, 8 & 12	Stadium Road, Lira Municipality Council	LRV 2740	13	Approx.2.585 hectares 49years from 1998	Lira Central Forest Reserve.
Quinto Bennie Knox Omoro, Charles Laruker Okot and Alfred Owiny Okoth	75-79	Jomo Kenyatta Rd Gulu Municipality Council	LRV 1231	23	Approx.87 hectares 2 years from 1982	Gulu Central Forest Reserve.
Mohamed Kaye	300	Kibuga Block 23, Kampala City Council	LRV 1107	2	2years from 1980	
Entebbe Resort Beach Ltd	6 and 7	Busiro county Block 447	LRV 2269	5	Approx. 33.61 Acres 49years from 1 st March 2010	Located in Kyewaga Central Forest Reserve. Lessor: ULC
Fiduga Limited	103 and 104	Mawokota Block 112-127	LRV 2771	21	Approx. 17.96 Ha 44 years from 1 st February 1997	Lwamunda Central Forest Reserve Mpigi District Land Board
Megha Industries(U) Ltd	23-25	Kibira Road, Entebbe Municipality	LRV 3079	11	Approx. 0.458 hectares 7 years from 1 st January 2000	Kitubulu Central Forest Reserve Mpigi District Land Board
Terence Mwochali Kago	2	Bunyang abu	LRV 882	11	Approx.196 hectares	Uganda Land Commission

		Block 85, Rugenda bara Estate, Toro			49 years from 1 st October 1974	
Peter William Awenu	8	Block 6	LRV 1315	25	Approx. 83.5 ha 49 years	Uganda Land Commission
Erisa Olet Dickson	4	Kyadondo Spring Close	FRV 778	5	Approx. 0.170 Ha, excised original plot 20 – 40 Spring Road	Nakawa Central Forestry Reserve previously ULC but now on Freehold)
Jesse Kyomya Ndahura, Catherine, Paul Ndahura, Cyprian Rogers Ndahura and Johnson Jessee Ndahura	6	Bugahya Block 19	LRV 934	9	Area: Approx. 1295 Ha 49 years from 1 st July 1976	Kahuru Kobwire Central Forest Reserve. Lessor: ULC
Augustino Bazira Kibindula, Kiboga District	60	Singo Block 720	LRV 2455	13	Area: Approx 150 Ha Lease term: 49 years from 1 st Feb 1996	Luwunga Central Forest Reserve Lessor: ULC
Yusuf Kagumire, Eliab Muhozi and Dr. Yusuf Mpairwe	1	Bulongo Block 158	LRV 1039	16	Area: 905.1 Hectares Lease term: 5 years from 1 st December 1978	Lessor: ULC
Albert Mpanju Irumba Mparo, Bunyoro District	9	Bugahya Block 16	LRV 824	11	Area: Approx. 72.5 Ha Lease Term:	Lessor: ULC

					5 years from 1970 extendable to 49 years	
Charles Mawenu Kabaale, Wabikoko, Mpigi	228	Busiro Block 439	LRV 2412	2	Area: Approx. 73.66 Acres Lease term: 5years from 1 st May 1995	Lessor: ULC
Henry Ddumba Seruyima Kiviri Kabidula, Kiboga	58	Singo Block 720			Area: Approx.42.7 ha Lease term: 5 years from 1 st February 1997	Lessor: ULC
Erifazi Bumbo Rwakaika Kikwanama, Rukondwa, Bwijanga, Masindi District Located within Fumbya Central Forest Reserve Lessor: Uganda Land Commission	51	Bujenje Block 10	LRV 2082	2	Area: Approx. 91.2 Ha Lease term: 5years from 1 st Nov 1992	Fumbya Central Forest Reserve Lessor: ULC
David Hood Mpigi	7 and 8	Mirza close,	LRV 3160	20	Area : approx. 0.193 Hectares Lease term: 19 years from 1 st January 2003	Kitubulu Central Forest Reserve Lessor: Mpigi District Land Board
Sango Bay Estates Limited			LRV 149	22	Area: Approx.146,0 00 Acres Lease term:	Sango Bay Central Forest Reserve Lessor: ULC

					99years from 5 th May 1936	
Deborah Mbabazi Entebbe, Wakiso	18	Katonga Road, Entebbe, Wakiso	LRV 3464	8	Area: Approx. 0.094 Ha Lease term: 10 years from 1 st January 2001.	Kitubulu Central Forest Reserve. Lessor: Wakiso District Land Board
Megha Industries (U) Limited Entebbe Wakiso	11	Kibira Road Entebbe Wakiso	LRV 3079	6	Area: Approx.0.383 ha Lease term:7years from January 2001 extendable to 44years	Kitubulu Central Forest Reserve Lessor: Mpigi District Land Board
Mulkin Enterprises Ltd Entebbe Wakiso Located in Kitubulu	6	Miria Close	LRV 2916	7	Area: Approx.0.110 ha Lease term: 5 years from 1 st January 1998 extendable to 49years	Central Forest Reserve Lessor: Mpigi District Land Board
Megha Industries (U) Ltd Plot Wakiso Located in Lessee: Megha Industries(U) Ltd	13-17	Kibira Road, Entebbe Municipa lity	LRV 3079	13	Area: 0.458 Ha Lease Term: 7 years from 1 st January 2001	Kitubulu Central Forest Reserve Lessor : Mpigi District Land Board
Ssemakula Haruna c/o P.O Box 15225 Kampala	16	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna	17	Busiro				Instruction to

c/o P.O Box 15225 Kampala		226 - 228				Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	18	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	19	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	20	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	21	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	23	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	24	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	25	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	26	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	27	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	28	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR

Ssemakula Haruna c/o P.O Box 15225 Kampala	29	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	30	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	31	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	32	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	33	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	34	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	35	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	36	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	37	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	38	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	39	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR

Ssemakula Haruna c/o P.O Box 15225 Kampala	40	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	41	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	42	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	43	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	44	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	45	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	46	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	47	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	48	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	49	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	50	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR

Ssemakula Haruna c/o P.O Box 15225 Kampala	51	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	52	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	53	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	54	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	55	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	56	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	57	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	58	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	59	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	41	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	42	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR

Ssemakula Haruna c/o P.O Box 15225 Kampala	43	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	44	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	45	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	46	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	47	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	48	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	49	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	50	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	51	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	52	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	53	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR

Ssemakula Haruna c/o P.O Box 15225 Kampala	54	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	55	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	56	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	57	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	58	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	59	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Ssemakula Haruna c/o P.O Box 15225 Kampala	22	Busiro 226 - 228				Instruction to Survey Number Z/2/2988 Nonve CFR
Nakalema Mariam & Zalwango Elivanson	2	Kyaggw e Block 132				Land at Kyetume Wabulongo Mabira CFR
The Omukama Of Bunyoro Kingdom	216	Kyangw ali Block 2				Free hold Title on Land at Kyangwali Bugoma CFR
Hoima Sugar Ltd	216	Kyangw ali Block 2				Lease hold Title on Land at Kyangwali Bugoma CFR
Nasozi Deborah	80	Kyaggw e Block 561				Free hold Certificate of title on land at

						SSayi
Kamoga Muhamed, Mugumya Hussein and Ssempagala Richard P.O Box 30422 Kampala	322	G.537	1422	10	20 th June 2013	Freehold Title on Kajjansi CFR Wakiso Surveyed under Instruction to survey number MA/Z/5/4330
Kamoga Muhamed, Mugumya Hussein and Ssempagala Richard P.O Box 30422 Kampala	313	G.537	1438	1	20 th August 2013	Freehold Title on Kajjansi CFR Wakiso Surveyed under Instruction to survey number MA/Z/5/4330
Nassuna Harriet, Box 35068, Kampala	265	G.537				I/S MA/Z/5/3424 Freehold Hold Title on Kajjansi CFR Wakiso
Nabateregga Justine Mebrah, Box 35068, Kampala	267	G.537				I/S MA/Z/5/3424 Freehold Hold Title on Kajjansi CFR Wakiso
Kibuuka Cyprus And Lubega Muhamoodu	266- 278	G.537			4 th March 2013	Freehold Hold Title on Kajjansi CFR Wakiso I/S MA/Z/5/3524
John Baluruno, Box 5841, Kampala	269	G.537				I/S MA/Z/5/3424 Freehold Hold Title on Kajjansi CFR Wakiso
John Baluruno, Box 5841, Kampala	273	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi

						CFR Wakiso
John Baluruno, Box 5841, Kampala	277	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Lubega Muhamoodu	272	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Bemugisa Robert Franklin, Box 5841, Kampala	278	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
John Baluruno, Box 5841, Kampala	276	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Ssenteza Yusuf and Mwendu Lydia, Box 35056, Kampala	271	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Kibuuka Cyprus, Box 1775, Kampala	274	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
John Patrick Byekwaso	275	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Lala apartments ltd, Box 9011, Kampala	345	G.537				I/S MM/2/5962 Freehold Hold Title on Kajjansi

						CFR Wakiso
Mukasa Nathan Nsubuga, Box 9011, Kampala	266	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Hudson Mukasa, Box 3616, Kampala	270	G.537				I/S MA/Z/5/3524 Freehold Hold Title on Kajjansi CFR Wakiso
Wonderful Property Consult Ltd P O Box 2818, Kampala	9	160	MK0330	3		Freehold Title on Bazo CFR Kayunga District
Wonderful Property Consult Ltd P O Box 2818, Kampala	8	160	MK0330	4		Freehold Title on Bazo CFR Kayunga District
Wonderful Property Consult Ltd P O Box 2818, Kampala	7	160	MK0330	6		Freehold Title on Bazo CFR Kayunga District
Wonderful Property Consult Ltd P O Box 2818, Kampala	6	160	MK0330	2		Freehold Title on Bazo CFR Kayunga District
Wonderful Property Consult Ltd P O Box 2818, Kampala	4	160	MK0330	5		Freehold Title on Bazo CFR Kayunga District
Wonderful Property	2	160	MK0127	4		Freehold Title

Consult Ltd P O Box 2818, Kampala						on Bazo Kayunga District	CFR
Wonderful Property Consult Ltd P O Box 2818, Kampala	2	157	MK0129	25		Freehold on Bazo Kayunga District	Title CFR
Wonderful Property Consult Ltd P O Box 2818, Kampala	2	159	MK0127	2		Freehold on Bazo Kayunga District	Title CFR

Appendix VI - Non-discussion and implementation of Monitoring report recommendations

Audit Report	Finding	Recommendation	Status of implementation
PERFORMANCE MONITORING/REVIEW REPORT FOR MBARARA & MAFUGA PLANTATIONS FOR FINANCIAL YEAR 2016/2017	Mbarara Plantation Non-payment to patrol men for the last 36 months, accumulating 39,600,000 shillings (10 patrolmen) Mbarara Plantation	Payment of patrolmen the accumulated 15,300,000 Shillings	Were paid
	Inadequate fuel supply for vehicles and motorcycles	Increase the budget for fuel	Was affected by covid-19
	Lack of permanent and cheap water source at the nursery to reduce water costs	To sink water pumps in all nurseries involved in seedlings production	Being done in a phased manner
	Land grabbing in urban CFR such as Ruti, Kamukuzi & Rwemitongole, registered 11 cases in courts of law	Cancel out all illegal land titles issued out in CFRs	Not yet cancelled

	Some private tree farmers are not regularized and have not paid ground rent, thus affecting revenue generation	Regularise all private tree farmers that have planted in CFRs	The process was approved but has commenced on a slow rate
	Encroachment problem cutting down of trees and green belts in Rwoho in blocks 2 & 5, this is perpetuated by people in Kirungu village wher 19 people were arrested and prosecuted in courts of law.	Staff on ground to stop such illegal activities, deploy EPF, and restore the degraded belts	Encroachment was stopped, and carried out restoration of degraded area
	Unclear Forest boundaries in Rwemitongole Kamukuzi, and other urban CFRs encourage encroachment	Resurvey and re-open boundaries and mark the with concrete pillars	The boundaries of Rwemitongole were resurveyed and re-opened and marked with concrete pillars
	There is need to reconstruct the old Rwoho staff station and construction of a new staff station Kagabagaba block one.	Build a staff station in old Rwoho station	Not Implemented
	Mafuga Plantation None payment to patrolmen (18 in number), for 36 months accumulating 45,360,000 shillings in Mafuga Plantation	Timely release of funds for field operations	Not Implemented
	The 68 private tree farmers in Kabale CFR, were seeking to change their permits to licenses	Convert permits to licenses	Not Implemented
	Staff houses and	Staff houses should be	Not Implemented

	equipment were in a dilapidated state.	renovated Immediate repair of the tractor which is mainly used for plantation and nursery activities	
	They had no store for keeping tools & equipment	There is need for construction of a store in Mafuga plantations, since they have nowhere to keep tools and equipment	Not Implemented
	The plantation managers' office lacked a computer and internet facilities	Installation of solar panel, provide internet and office computers to the plantation.	Not Implemented
PERFORMANCE MONITORING/REVIEW REPORT FOR SANGO BAY & LAKESHORE RANGES FOR FINANCIAL YEAR 2017/2018	Sango Bay Encroachment is the biggest setback for the new offered private area to Tree Farmers	<ul style="list-style-type: none"> • Sensitise both district leaders, Politicians and encroachers • Resurvey and open boundaries, mark them with concrete pillars 	Not Implemented
	Unclear external boundaries encouraged encroachment and affected field staff routine activities,	Resurvey and open boundaries, mark them with concrete pillars	Not Implemented
	Some Ecotourism operators in Kalangala operate illegally, without operation fees payments yet ecotourism is looked at as cash cow for NFA.	NFA management to meet tourism operators and regularise their activities	Partially implemented
	there are illegal land titles in North Kumbu CFR, and this is due to unclear CFR boundaries.	Resurvey and open boundaries, mark them with concrete pillars	Not Implemented
	Inadequate motorcycles and vehicles and this	To budget and increase the fleet allocation for fuel	Yes was done, but more is required

	greatly impacts supervision of field activities and revenue collection.		
	Lendu is supposed to have a total of 8 staff but only 5 are available who include 4 F/S out of 6, 1 TA out of 2.	Recruit and fill the vacancies in Lendu & West Nile Range to avoid gaps and flow of information in management	Implemented
	Fires are rampant in Lendu Plantation area due to poor fire lines constructed	<ul style="list-style-type: none"> Construct fire lines and put fire equipment in place 	Partially implemented
	Staff lack proper & descent quarters and no store for tools	NFA should renovate staff houses since they are being charged for rent (AS, DFA)	Not Implemented
	Unclear boundaries for the most of the CFRs, such as Usi, Awanga,	Resurvey CFRs whose boundaries are un clear	Not Implemented
	Delayed payments to patrolmen, many have become silent supporters to crime as a means of survival	Payment of (12) patrolmen accumulated i.e. for Bugala sector conservation group and Masaka sector conservation group for quarterly amount was not paid (64,800,000).	Implemented
	<p>West Nile Range</p> <p>A lot of money is stuck in private farmers because they have never received licenses even though they may be willing to pay</p>	<ul style="list-style-type: none"> Issue out licenses to private tree farmers that have planted in CFRs 	Not Implemented
	Illegal timber harvesting in Zoka CFR	<ul style="list-style-type: none"> Increase patrols in Zoka, management to deploy EPF to support staff 	Not Implemented
	Cattle grazing in Mt Kei, resulting into	<ul style="list-style-type: none"> Increase patrols in Mt. Kei, management to 	Not Implemented

	seasonal burning of the forest	deploy EPF to support staff	
	A number of encroachers who were near the road were evicted but no restoration means in place	<ul style="list-style-type: none"> Increase the patrols for protection 	Not Implemented
	Delayed of patrol men in Lendu & West Nile all the amount (113,520,000) for period from April 2012 to December 2015	Consider payment to patrol men in Lendu & West Nile all the amount (113,520,000) for period from April 2012 to December 2015, which is long overdue, and has negatively impacted on the forest resource management	Implemented
	<p>Lake Shore Range</p> <p>Delayed payment to patrolmen (20) in number who earn shs.100, 000 each i.e. demanding 19 months (year 2017 and 7 months 2018) .Demanding 38 millions.</p>	Provision of salary to UPDF soldiers and patrolmen in the lake shore Range.	Implemented
MONITORING & REVIEW OF HALF YEAR PERFORMANCE REPORT IN KYOGA, KARAMOJA, ACHWA RANGES AND KATUUGO PLANTATION AREA FOR FINANCIAL YEAR 2018/2019	<p>Kyoga Ranges</p> <ul style="list-style-type: none"> Forest encroachment and unclear boundaries illegal land titles in urban forests in urban Centres of Soroti, Mbale, Tororo and Iganga Motor cycles have not had fuel since July 2018 save for new cards for 	<ul style="list-style-type: none"> Resurvey, demarcate boundaries and mark them with concrete pillars Engage Mayuge Ditric local government to remove arise Africa from Bukareeba and stop licensing stone quarrying in Walulumbu CFR Cancel out land titles given out in urban CFR such as Soroti, 	<ul style="list-style-type: none"> Not yet done Was done but arise Africa still on ground Stone quarrying still going on Not yet done Was done

	<p>new motorcycles.</p> <ul style="list-style-type: none"> • Inadequate motorcycles and vehicles and this greatly impacts supervision of field activities and revenue collection. • Over grown seedlings in Soroti nursery. • Arise Africa lease hold title expired in Bukareba CFR which was offered by Mayuge District • Mayuge has continued to give out concessions of stone quarrying in Walulumbu CFR, also unclear boundaries encourage encroachment in the same CFR • Lack of permanent and cheap water source at the nursery to reduce water costs 	<p>Mbale, Tororo, Kimaka & Iganga</p> <ul style="list-style-type: none"> • Complete resurvey and demarcation of extended Kalagala – Itanda falls boundary and mark it with concrete pillars to resolve issues on the ground. • Construction of shallow wells in all nurseries to avoid NWSC high bills. • Avail a card with fuel to each of the riders/FSs 	<ul style="list-style-type: none"> • Being undertaken but in phased manner • Was done
	<p>Karamoja Range</p> <ul style="list-style-type: none"> • Lack of vehicles and motorcycles makes it hard to operate and manage the forest 	<ul style="list-style-type: none"> • Unclear forest boundaries should be resurveyed and marked with concrete pillars to stop encroachment. 	<ul style="list-style-type: none"> • Not yet done • Were paid

	<p>resource sustainably</p> <ul style="list-style-type: none"> • Unclear forest boundaries that has encouraged encroachers • Unpaid contracts completed (Kalenda Betty, Fencing 5m, Walyaboka Gerson Muhooli ,raising seedlings ,8,275,000, Akamu Joshua ,supply of nursery inputs such as soil ,bed materials worth 2,725,000) • Patrolmen demand up to shs.17, 100,000 million for this FY • Delayed nursery inputs which affects planting seasons 	<ul style="list-style-type: none"> • NFA should clear all the Unpaid contracts (Kalenda Betty, Fencing 5m, Walyaboka Gerson Muhooli ,raising seedlings ,8,275,000, Akamu Joshua ,supply of nursery inputs such as soil ,bed materials worth 2,725,000) in the field to avoid money being taken back by the ministry of finance. • Nursery inputs should be delivered on time to avoid effects of climate change. 	<ul style="list-style-type: none"> • Follow nursery calendar
	<p>Achwa Range</p> <ul style="list-style-type: none"> • Water supply to the nursery at times is cutoff when the bill accumulates • Delayed payment of contractors in forestry work • The boundaries for CFRs allocated to private tree farmers are not resurveyed and demarcated and makes it difficult for the farmers to start. • Out-break of fires during dry season, 	<ul style="list-style-type: none"> • Need to construct underground well for the nursery in Gulu • NFA should negotiate with UNHCR and UNRA to provide a permanent source for their nurseries before they establish them. • Confirmation of boundary Prioritization and urgent funding be given to avoid litigation 	<ul style="list-style-type: none"> • Being done but in a phased manner • Not yet done • Not yet done

	affected Opit, Abera, and Keyo CFRs		
	<p>Katuugo Plantation Area</p> <p>Over grown seedlings that could not be sold due to change in climate and rampant fires in private plantations.</p>	To review licensing terms of Nile Ply, especially on nursery management and houses in the plantation area	<ul style="list-style-type: none"> • Not done
MONITORING PERFORMANCE REPORT FOR ACHWA AND WEST NILE RANGES, FOR FINANCIAL YEAR 2019/2020	<p>1. In some areas under restoration, there was a discrepancy in areas reported against areas verified & mapped during monitoring. The survival was very poor (30%) for Ogom restored with Bamboo, Zoka and Mt. Kei. This was because of fires and uprooting of the planted seedlings by encroachers and grazing</p> <p>2. Unclear boundaries encourage more encroachment, such as Ave, Kafu, Zoka, Mt. Kei, Ogom and Achwa</p>	<p>Strengthen enforcement routine patrols allow regeneration.</p> <p>Sensitize and register encroachers Communities surrounding CFR Resurvey demarcate boundaries, them with concrete pillars</p> <p>Sensitize and register all encroachers advise</p>	<ul style="list-style-type: none"> • Not done

	<p>3. There is encroachment by cultivation, settlements, and charcoal burning</p> <p>4. The whole of Zoka CFR lacks a single forest station on ground, the supervisor stays in Adjuman town which is 37Km from the forest. This gives a chance to encroachers to continue with their illegal activities in the forest.</p> <p>5. One forest supervisor manages Zoka CFR. Zoka is 6,145ha given the forces of encroachment surrounding it, it would require more staff on ground</p> <p>6. Lack of sector vehicle, that would be used for routine patrols. Improved mobility of staff by buying more and repairing of vehicles</p>	<p>them to leave voluntarily</p> <p>Contract at least forest stations Zoka CFR</p> <p>Recruit more forest supervisors, at least (03) and deploy them more strategically</p> <p>Provide standby vehicle for staff security for routine patrols. Fleet strategy should be followed</p> <p>Zoka CFR requires security forces/EPF 24/7 to provide protection to staff during operations in the forest</p> <p>Should be prioritised in the next budget for FY 2021-</p>	
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	<p>and motorcycles for improved supervision of field activities and provide fuel readily</p> <p>7.Lack of security/EPF in Zoka CFR to provide protection to staff during operations in the forest</p> <p>8.There is need for construction of a store and office at Gulu and West Nile Ranges, also Carry out renovations and construction of new offices in Opit and Mt. Kei NFA should look for a development partner to fund massive renovation of offices and staff houses and construction of new ones</p> <p>9. Build and support collaborative Forest Management (CFM) in Opit, Mt. Kei and Zoka.</p> <p>10.There is need to</p>	<p>2022</p> <p>Engage/find development partners</p> <p>Support the existing CFM groups,and build their capacity</p> <p>Budget their installations in a phased manner MoUs for all installations in all CFRs by MWE be revisited for PES</p> <p>Plan according to the budget and implement in a phased manner</p>	
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	<p>install water pumps for Gulu, and Arua Nurseries</p> <p>11. There is need to engage NWSCo/MWE over installations in CFRs to pay for infrastructure (payment of ecosystems services), one in Ozubu CFR</p> <p>12. There is need to erect and install sign posts on Ranges, plantations and CFRs to improve on the image and gain more publicity</p>		
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