



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2020

OFFICE OF THE AUDITOR GENERAL
UGANDA

FEBRUARY, 2021

TABLE OF CONTENTS

LIST OF ACRONYMS.....	vii
GLOSSARY OF TERMS	ix
FOREWORD BY THE AUDITOR GENERAL.....	x
PART 1: INTRODUCTION AND PURPOSE OF THE REPORT	1
1.0 INTRODUCTION AND PURPOSE	1
1.1 General Introduction	1
1.2 Purpose.....	1
1.3 Summary of Audit Results	2
1.3.1 General Performance.....	2
1.3.2 Summary of Opinions.....	3
PART 2: CONSOLIDATED FINANCIAL STATEMENTS	5
2.0 REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS.....	5
2.1 REPORT AND OPINION OF THE AUDITOR GENERAL ON THE GOVERNMENT OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 TH JUNE 2020.....	5
Qualified Opinion	5
Basis of Qualified Opinion	5
2.1.1 Mischarge of Expenditure	5
2.1.2 Funds not Accounted for	5
2.1.3 Expenditure on undisclosed Domestic Arrears	5
2.1.4 Unsupported domestic arrears	6
Key Audit Matter	6
2.1.5 Implementation of the approved budget	6
2.1.6 Management of Covid-19 Interventions	13
Emphasis of Matter	18
2.1.7 The effects of change in Accounting Policy	18
2.1.8 Government Loans (Borrowings).....	18
2.1.9 Payables.....	18
2.1.10 Contingent Liabilities	18
2.1.11 Classified Expenditure	19
Other Matters	19
2.1.12 Tax Policy.....	19
2.1.12.1 Absence of clear policies to guide the tax exemptions and other investor incentives	19
2.1.12.2 Continued loss of revenue due to Failure by Government to meet contractual obligations with a Palm Oil Refineries company.....	19
2.1.12.3 Review of the Performance of the agreement between a private company and Ministry of Finance for the development of an Industrial Park.....	20
2.1.12.4 Unclear selection criteria of Government MDAs for the Statutory Tax write off.....	22
2.1.13 Public Debt	23
2.1.13.1 Public Debt Portfolio Analysis	23
2.1.13.2 Movement of Domestic Debt Stock	24
2.1.13.3 Assessment of debt sustainability	25
2.1.13.4 Increased Commercial Bank Borrowing with non-fixed interest rates.....	27
2.1.13.5 Under absorption of loans	28
2.1.13.6 Increasing loan contracts with stringent terms and conditions	28
2.1.13.7 Failure to Manage Risks associated with Cross currency Borrowing	29
2.1.14 Operations of Boards in Government Entities	29
2.1.15 Financing of Deemed Energy	30

Other Information	31
Responsibilities of Management for the Consolidated Financial Statements	32
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements	32
Other Reporting Responsibilities	33
Report on the Audit of Compliance with Legislation	34
2.1.16 Management of the Government of Uganda's fleet	34
2.1.17 Continued Expenditure off the Integrated Financial Management System (IFMS)	35
2.2 REPORT AND OPINION OF THE AUDITOR GENERAL ON THE GOVERNMENT OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS OF THE LOCAL GOVERNMENTS FOR THE YEAR ENDED 30 TH JUNE 2020	37
Opinion	37
Basis for Opinion.....	37
Key Audit Matters	37
2.2.1 Implementation of the approved budget	37
2.2.2 Management of Covid -19 Interventions	40
Emphasis of Matter	43
2.2.3 Receivables	44
Other Matter.....	44
2.2.4 Link between GoU Chart of accounts and the PBS	44
2.2.5 Recognition of non-produced assets (land)	45
2.2.6 Disclosures of donations in kind	45
2.2.7 Consolidation of all Local Governments	46
Other Reporting Responsibilities	47
Report on the Audit of Compliance with Legislation	47
2.2.8 Management of Government Fleet	47
2.2.9 Garbage Management	48
2.2.9.1 By-laws on Garbage Management.....	49
2.2.9.2 Garbage Management Strategy and Plan	49
2.2.9.3 Funding of Garbage management in Urban Councils	50
2.2.9.4 Data and records on the Garbage generated	50
2.2.9.5 Public Awareness and Sensitization	51
2.2.9.6 Protective wear during garbage collection and disposal	51
2.2.9.7 Equipment for Garbage collection and disposal	51
2.2.10 Payroll (Pension & Salary) Management in Local Governments.....	52
2.2.10.1 Wage performance	52
2.2.10.2 Salary Payments to staff above retirement age.....	53
2.2.10.3 Over Payment of Salary	53
2.2.10.4 Salary Arrears.....	54
2.2.10.5 Pension arrears	54
2.2.10.6 Under remittance of deductions	54
2.2.10.7 Irregular Transfers.....	55
2.2.11 Existence and Implementation of Physical Development Plans (PDPs)in Urban Councils	55
2.2.11.1 Lack of Approved PDP and detailed plans	55
2.2.11.2 Lack of Urban Planning Committees.....	56
2.2.11.3 Funding of detailed physical development plans and activities	56
2.2.11.4 Lack of Clearly Defined Physical Planning Activities.	57
2.2.11.5 Lack of development permits for ongoing physical developments	57
2.2.12 Status of Basic Medical Equipment for Maternal Health in (Regional Referral Hospitals/ District Hospitals & Health Centre IVs).....	57
2.2.12.1 Lack of adequate medical equipment at the Health Facility.....	57

2.2.12.2	Failure to properly maintain the medical equipment	58
2.2.12.3	Idle Medical Equipment.....	59
2.2.12.4	Non-functioning equipment	59
2.2.12.5	UgIFT Projects implemented in 2019/2020: Absorption of funds and status of Upgrade of Health Centres IIs to III Projects.....	59
2.2.12.6	Follow up audit on UgIFT Projects for 2018/2019	60
2.3	REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE OF PUBLIC CORPORATIONS AND STATE ENTERPRISES FOR THE YEAR ENDED 30 TH JUNE 2020.....	62
2.3.1	Review of the Consolidated Summary Statement of Financial Performance of Public Corporations and State Enterprises	62
2.3.2	Financial Performance of Public Corporations and State Enterprises	64
	PART 3: SECTORAL AND LOCAL GOVERNMENTS CROSS CUTTING FINDINGS	70
3.1	Accountability Sector	70
3.1.1	Unplanned expenditure through Garnishee orders.....	70
3.1.2	Underfunding of the Contingencies Fund	70
3.1.3	Public debt	70
3.1.4	Low level Tax/GDP ratio	71
3.1.5	Increased Commercial Bank Borrowing with non-fixed interest rates	71
3.1.6	Under absorption of loans	72
3.1.7	Absence of clear policies to guide the tax exemptions and other investor incentives.....	72
3.2	Agriculture Sector	73
3.2.1	Slow progress of Agriculture Cluster Development Project (ACDP)	73
3.2.2	Preparedness for management of locust invasion in Uganda	74
3.3	Justice Law and Order Sector	74
3.3.1	Unpaid court awards and compensations.....	74
3.3.2	Case backlogs.....	75
3.3.3	Failure to operationalise established Magistrate Courts	75
3.3.4	Progress on the registration of citizens	76
3.4	Public Sector Management	76
3.4.1	Performance of the NDP II	76
3.4.2	Alignment of the 2019/2020 budget to NDP II	77
3.4.4	Delayed implementation of NDP III	77
3.4.5	Service delivery standards in Government	78
3.5	Energy Sector	79
3.5.1	Unsustainable Deemed Energy Payments	79
3.5.2	Delayed commissioning of Karuma HPP	79
3.5.3	Undeclared Mineral imports and exports	80
3.6	Water Sector	81
3.6.1	Encroachment on the Central Forest Reserves (CFRs)	81
3.6.2	Administration of the National Environment Fund (NEF)	81
3.7	Education Sector.....	82
3.8	Works Sector	83
3.8.1	Nugatory Expenditure in Interest on delayed payments to contractors - UGX.7.3bn	83
3.8.2	Engineering audit of selected road projects	83
3.8.3	Slow progress of works on Kampala flyover construction and road upgrading project and the Northern Bypass	84
3.8.4	Delays in completion of design reviews	84
3.8.5	Delays in progress of works	85
3.8.6	Lack of Disputes Boards	85

3.9	Information Communication Technology Sector	86
3.9.1	Outstanding 2% UCC levy	86
3.10	Trade Sector.....	86
3.10.1	Government investments through Uganda Development Corporation (UDC)	86
3.10.2	Inadequate Surveillance and testing by UNBS at Border Posts	86
3.11	Gender and Social Development Sector	87
3.11.1	Youth Livelihood Programme	87
3.11.2	The Uganda Women Entrepreneurship Fund (UWEP)	88
3.12	Cross cutting findings in Local Governments	89
3.12.1	Delays in implementation of UGIFT projects	89
3.12.2	Management of Schools and Tertiary Institutions	89
3.13	Highlights from the audit of Lower Local Governments for the period 2018/2019	91
3.13.1	Budget implementation in sample LLGs for FY 2018/2019	91
3.13.2	Quality of Financial Statements.....	91
3.13.3	Asset Management.....	92
3.13.4	Implementation of staff performance management initiatives	92
	ANNEXURES	94
	ANNEXURE I: OTHER INFORMATION, ACCOUNTING OFFICER'S AND MY RESPONSIBILITIES ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE LOCAL GOVERNMENTS.....	94
	ANNEXURE II: SUMMARY ENTITY FINDINGS AND OPINIONS FOR MDAs, COMMISSIONS, STATUTORY CORPORATIONS AND STATE ENTERPRISES AND PROJECTS	96
	ANNEXURE III: SUMMARY ENTITY FINDINGS AND OPINIONS FOR LOCAL GOVERNMENTS.....	211
	ANNEXURE IV - LLGs, CLASSIFIED AUDITS, ENGINEERING AUDITS, FORENSIC INVESTIGATIONS AND SPECIAL AUDITS, IT AUDITS AND THE THEMES THAT WERE AUDITED DURING THE FY2019/2020	341
	ANNEXURE V – DEFERRED AUDITS 2018-2019	347
	ANNEXURE VI – DEFERRED AUDITS 2019/20	349
	ANNEXURE VII: REPORTS AND CONSOLIDATED GOVERNMENT OF UGANDA FINANCIAL STATEMENTS.....	363

LIST OF TABLES

Table 1: Status of audit performance for audit year 2020	2
Table 2: Summary of Opinions.....	3
Table 3: Trend of Opinions for the last three years	3
Table 4: Sowing the funds received from external sources	13
Table 5: Showing external support to MoH	14
Table 6: Showing trend of public debt over the years.....	23
Table 7: Showing trend of domestic debt stock over the years.....	24
Table 8: Showing interest to revenue benchmark over the years	26
Table 9: Showing receivables trend for Local Governments	44
Table 10: Showing un-consolidated Local Governments.....	46
Table 11: Availability of garbage equipment	52
Table 12: Showing salary payments to staff above retirement age	53
Table 13: Showing salary arrears	54
Table 14: Showing unremitted PAYE deductions	54
Table 15: Showing Irregular transactions	55
Table 16: Showing lack of adequate medical equipment in Health Facilities	58
Table 17: Showing progress of completion of works.....	60
Table 18: Showing entities not consolidated but disclosed in the consolidated summary statement.....	62
Table 19: Showing entities not reported or disclosed in the consolidated summary statement	63
Table 20: Showing profitability of enterprises	65
Table 21: Showing returns on assets.....	66
Table 22: Showing enterprise liquidity	67
Table 23: Showing Enterprise gearing	67
Table 24: Showing enterprises' ability to service loan obligations	69
Table 25: Showing achievements of project targets	73
Table 26: Showing the trend analysis of court awards and compensations	74
Table 27: Showing programme performance since inception.....	87
Table 28: Showing programme performance over the years	88
Table 29: Summarising audit observations on financial statements	92

LIST OF ACRONYMS

ACRONYM	DESCRIPTION
AG	Auditor General
AO	Accounting Officer
Bn	Billion
BoU	Bank of Uganda
CAs	Contracting Authorities
CFR	Central Forest Reserve
DGAL	DIRECTORATE OF GOVERNMENT ANALYTICAL LABORATORY
DLB	District Land Board
FY	Financial Year
GDP	Gross Domestic Product
GoU	Government of Uganda
ICT	Information Communication Technology
IDA	International Development Association
IESBA	International Ethics Standards Board for Accountants
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
KIS	Kalangala Infrastructure Services
MAAIF	Ministry of Agriculture Animal Industry and Fisheries
MDAs	Ministries ,Departments and Agencies
MEMD	Ministry of Energy and Mineral Development
MOFPED	Ministry of Finance, Planning, and Economic Development
MoGLSD	Ministry of Gender Labour and Social Development
MoU	Memoranda of Understanding
MTEF	Medium Term Expenditure Framework
NAA	National Audit Act
NBI	National Backbone Infrastructure
NDP	National Development Plan
NDPII	Second National Development Plan
NEF	National Environment Fund
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NGO	Non-Governmental Organisation
NIN	National Identification Number
NIRA	National Identification Registration Authority
NPA	National Planning Authority
NWSC	National Water and Sewerage Corporation
OAG	Office of the Auditor General
PAPs	Project Affected Persons
PDMF	Public Debt Management Framework
PFMA	Public Finance Management Act, 2015
PS/ST	Permanent Secretary/Secretary to the Treasury
PSST	Permanent Secretary and Secretary to Treasury
TAI	Treasury Accounting Instructions, 2016
TIN	Tax Identification Number
Tn	Trillion
TWGs	Technical Working Groups

UCC	Uganda Communications Commission
UCF	Uganda Consolidated Fund
UDC	Uganda Development Corporation
UETCL	Uganda Electricity Transmission Company Limited
UGX	Uganda Shillings
URA	Uganda Revenue Authority
USD	United States Dollars
USMID	Uganda Support for Municipal Infrastructure Development
WMD	Wetlands Management Department
YIGs	Youth Interest Groups
YLP	Youth Livelihood Programme

GLOSSARY OF TERMS

Term	Definition
Classified Expenditure	The expenses and commitments incurred by an authorised agency for the collection and dissemination of information related to national security interests
Contingent Liability	A potential liability that may occur depending on the outcome of an uncertain future event.
Domestic Arrears	Domestic arrears refer to short-term debts incurred by Governments against unpaid procurement invoices for supply of goods and services during the financial year
External Debt	Portion of a country's debt that was borrowed from foreign lenders including commercial banks, Governments or international financial institutions.
Garnishee order	A form of enforcing a judgment debt against a creditor to recover money.
Nugatory Expenditure	Expenditure that does not achieve any result
Off-budget financing	Off-budget refers to expenditure that is not funded through the budget
Recruitment	Refers to the process of attracting, screening, selecting, and on boarding a qualified person for a job, provided by an employer in another territory and the preparation for their departure.
Revolving Fund	A fund that is continually replenished as withdrawals are made.

FOREWORD BY THE AUDITOR GENERAL

In accordance with my audit mandate set out under Article 163 of the Constitution of the Republic of Uganda, 1995 (as amended) and the National Audit Act, 2008, I hereby present to you the Annual Audit Report on the Consolidated Public Accounts of Uganda; Local Government; and Summary Statement of Financial Performance of Public Corporations, and State Enterprises and Companies in which Government has a controlling interest.

In delivering my mandate, I audited financial statements and cross cutting thematic areas on: 1) Management of Covid-19 pandemic intervention, 2) Implementation of the approved budget, 3) Fleet management in government.

It is my hope that follow-up and implementation of recommendations in my reports will facilitate improvement in public accountability and service delivery.

The year 2020 was a difficult period for my staff and the management of entities audited due to Covid-19 pandemic. Owing to the Ministry of Health Standard Operating Procedures for Covid-19 and Ministry of Public Service guidance on compliance with Covid-19 SOPs, there were challenges in accessing auditees and records. In some cases, auditees' staff were absent either because of compliance with SOPs or being sick. In addition, 24 of my staff tested positive for Covid-19 and these included 3 Directors who would have been crucial in finalising the annual audits. There was also an overall funding deficit of 6.072Bn which further impacted on the auditing activities.

In light of the above, I was not able to deliver all audits as planned. It is also worth noting that my office developed a new Strategic Plan 2020-2025 focusing on '*Enhanced organizational performance for impactful audits*' as we strive to add value to society.

I extend my gratitude to Parliament of Uganda, and all other stakeholders for the support rendered during the audit year. I also thank my staff for their endurance and commitment during this period.



John F.S. Muwanga
AUDITOR GENERAL
26th February 2021

PART 1: INTRODUCTION AND PURPOSE OF THE REPORT

1.0 INTRODUCTION AND PURPOSE

1.1 General Introduction

I am required by Article 163(3) of the Constitution of the Republic of Uganda and Section 13 and 19 of the National Audit Act 2008 to audit and report on the public accounts of Uganda and of all public offices including the Courts, the Central and Local Government Administrations, Universities and Public Institutions of like nature and any Public Corporations or other bodies established by an Act of Parliament.

Section 13 (b) of the National Audit Act 2008 further requires me to conduct the following audits:

- Financial audits
- Value for money
- Gender and Environment and any other audits in respect of any project or activity involving public funds
- Classified expenditure
- Government investments
- Procurement audits, and
- Treasury Memoranda

Under Article 163 (4) of the Constitution, I am also required to submit to Parliament annually a report of the accounts audited by me for the year immediately preceding. I am therefore, issuing this report in accordance with the above provisions.

1.2 Purpose

The purpose of this report is to provide:

- (i) A summary of audit results and opinions for audits done in the year
- (ii) Report and Opinion of the Auditor General on the
 - Consolidated Financial Statements of the Government of the Republic of Uganda for the year ended 30th June 2020
 - Consolidated Financial Statements of Local Governments for the year ended 30th June 2020
 - The Consolidated Summary Statement of Financial Performance of Public Corporations and State Enterprises for the year ended 30th June 2020
- (iii) Summary of audit results from audit of thematic and focus areas
- (iv) Sectoral and cross cutting findings, implications and recommendations from the audit of Ministries, Departments, Agencies, Commissions, Statutory Corporations and Local Governments.
- (v) Summary of findings of completed audits which include opinions from the audit of Ministries, Departments, Agencies, Commissions, Statutory Corporations (**Annexure II**) and Local Governments (**Annexure III**).

1.3 Summary of Audit Results

1.3.1 General Performance

During the current year, I planned to undertake 2,834 audits. These audits were revised to 2,724. I was able to undertake 1,204 audits comprising of 82 MDAs, 13 classified entities, 96 Commissions, Statutory Authorities and State Enterprises, 100 projects, 1 engineering audits, 29 Forensic Investigations and Special audits, 5 IT audits, 134 District Local Governments, 41 Municipal Councils, 700 Lower Local Governments and 3 Compliance audits/themes. **Details are in Annexure II, III, and IV.**

A balance of 1,520 audits could not be undertaken due to the effects of Covid-19 pandemic and the restrictions/ measures instituted by Government to curb the spread of the pandemic and resource constraints. This significantly affected the flow of work from the entities and within the offices. **Details of deferred audits are provided in Annexure VI.**

Further, in my annual report to Parliament for the financial year 2018/2019, I did not audit **905** entities on the premise that they would be audited during the financial year 2019/2020. During the current year, 749 backlogs were undertaken leaving a balance of 156 audits. The backlogs that have remained outstanding include; 4 MDAs, 1 Commissions, Statutory Authorities and State Enterprises, 42 projects, 1 engineering audit, 17 Schools and Tertiary Institutions, and 91 Lower Local Governments. **Details of the deferred audits are in Annexure V.**

The forensic investigations and special audit reports have been issued to the respective stakeholders who requested for them. Details of the general performance are provided in table below.

Table 1: Status of audit performance for audit year 2020

Type of Entity	Planned Audits for the audit year 2020	Revised Planned Audits for the year 2020	Actual Performance as at December 31, 2020	Audits deferred during the year
MDAs	124	124	82	42
Classified entities	13	13	13	0
International Audits	1	2	0	2
Commissions, Statutory Authorities and State Enterprises	107	116	96	20
Projects	115	163	100	63
PSAs	4	4	0	4
Districts	134	134	134	0
Municipal Councils	41	41	41	0
Lower Local Governments 2018/2019	1,812	1,640	700	940
Schools/Tertiary institutions	360	372	0	372
Forensics/Special	76	66	29	37

Audit				
VFM Studies	20	20	0	20
Public Private Partnerships	1	1	0	1
Engineering Audits*	16	16	1	15
IT Audits	6	9	5	4
Compliance Audit (Themes)	4	3	3	0
TOTAL	2,834	2,724	1,204	1,520

* The one (1) engineering audit includes 15 projects under UNRA.

1.3.2 Summary of Opinions

Of the 453 financial audits concluded (MDA, Commissions, Statutory Authorities and State Enterprises, Projects, Districts and Municipalities), 420 (93%) entities had unqualified opinions while 33 (7%) entities had qualified opinions. The table 2 and figure 1 below provides the summary of the Opinions:

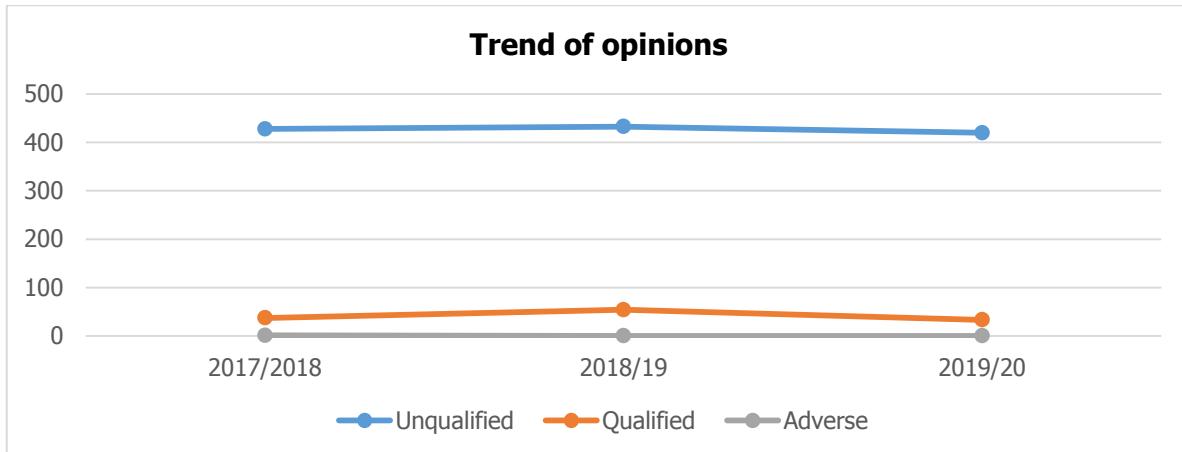
Table 2: Summary of Opinions

Category of Audited entities	Type of Opinions				Total
	Unqualified	Qualified	Adverse	Disclaimer	
Ministries, Departments and Agencies	71	11	0	0	82
Commissions, Statutory Authorities and State Enterprises	88	8	0	0	96
Projects	100	0	0	0	100
Districts Local Governments	122	12	0	0	134
Municipal Councils	39	2	0	0	41
TOTAL	420	33	0	0	453

Table 3: Trend of Opinions for the last three years

Type of Opinion	2019/20	2018/19	2017/18
Unqualified	420	433	428
Qualified	33	54	37
Adverse	0	0	1
Disclaimer	0	0	0
Total	453	487	466

Figure 1: showing summary of opinions for the last 3 years



PART 2: CONSOLIDATED FINANCIAL STATEMENTS

2.0 REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS

2.1 REPORT AND OPINION OF THE AUDITOR GENERAL ON THE GOVERNMENT OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2020

THE RT. HON. SPEAKER OF PARLIAMENT

Qualified Opinion

I have audited the accompanying Consolidated Financial Statements of the Government of the Republic of Uganda for the year ended 30th June 2020. These financial statements comprise of the Consolidated Statement of Financial Position as at 30th June 2020, the Consolidated Statement of Financial Performance, and Consolidated Cash Flow Statement together with other accompanying statements, notes, and accounting policies.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements of the government of Uganda for the year ended 30th June 2020 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 (as amended), and the Financial Reporting Guide, 2018.

Basis of Qualified Opinion

2.1.1 Mischarge of Expenditure – UGX.314,810,330,324

A review of the expenditures revealed that various entities charged wrong expenditure codes to the tune of UGX.314,810,330,324 This practice leads to financial misreporting. Besides, this practice undermines the budgeting process and the intentions of the appropriating authority as funds are not fully utilised for the intended purposes.

2.1.2 Funds not Accounted for – UGX.6,301,194,734

Expenditure by various entities amounting to UGX.6,301,194,734 was not accounted for by the time of the audit and yet it had been expensed. In the absence of proper accountability, I could not provide assurance as to whether the funds were utilised for the intended purposes. Such delays in accounting for funds encourage misuse.

2.1.3 Expenditure on undisclosed Domestic Arrears – UGX.641,306,907

Included in the expenditure for the year is UGX.641,306,907 that relates to domestic arrears payments which had not been disclosed by several votes. The expenditure was irregularly reported as current year's expenditure, whereas it relates to previous financial years. This overstated the current year's expenditure.

2.1.4 Unsupported domestic arrears – UGX.9,436,110,584

Included in the payables figure are domestic arrears worth **UGX.9,436,110,584** which are not well supported with invoices, goods received notes, completion certificates etc. to confirm delivery of goods or services. Under the circumstances, I could not provide assurance regarding their existence.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the Treasury in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (Parts A and B), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matter

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

2.1.5 Implementation of the approved budget

Every year, government plans and allocates funds to Ministry, Department, and other Agencies (MDAs) for implementation of activities that would enable the country to attain sustainable development. I observed that MDAs have challenges with regard to implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with MDAs which include; non-implementation of strategic plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

The outbreak of the Covid-19 Pandemic affected the implementation of the 2019/20 budget especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lock down measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following;

SN	Finding	Recommendation																																																												
i.	<p><u>Revenue performance</u></p> <p>Review of the approved budget estimates of Government of Uganda for the financial year ended 30th June 2020 revealed that the initial approved budget (resource envelope) for the financial year 2019/20 was UGX.40,487.9bn as summarised below;</p> <table border="1"> <thead> <tr> <th>Funding source</th><th>Approved Budget (billions) - UGX</th><th>Actual (billions) - UGX</th><th>Variance (billions) - UGX</th></tr> </thead> <tbody> <tr> <td><i>Domestic Resources</i></td><td></td><td></td><td></td></tr> <tr> <td>Taxes</td><td>18,877.30</td><td>16,043.52</td><td>2,834</td></tr> <tr> <td>Non Tax revenue¹</td><td>1,772.53</td><td>1,262.02</td><td>510.51</td></tr> <tr> <td>Petroleum fund</td><td>445.82</td><td>255</td><td>191</td></tr> <tr> <td>Domestic financing</td><td>2,830.88</td><td>2,831.26</td><td>0.38</td></tr> <tr> <td><i>External Resources</i></td><td></td><td></td><td></td></tr> <tr> <td>Budget support</td><td></td><td></td><td></td></tr> <tr> <td>Grants</td><td>100.58</td><td>65.2</td><td>35</td></tr> <tr> <td>Loans</td><td>574.59</td><td>3,049.80</td><td>(2,475)</td></tr> <tr> <td>Project support</td><td></td><td></td><td></td></tr> <tr> <td>Grants</td><td>1,799.37</td><td>635.5</td><td>1,164</td></tr> <tr> <td>Loans</td><td>7,634.22</td><td>5,294.30</td><td>2,340</td></tr> <tr> <td>Domestic refinancing</td><td>6,452.60</td><td>4,863.90</td><td>1,589</td></tr> <tr> <td>Grand Total</td><td>40,487.90</td><td>34,300.50</td><td></td></tr> </tbody> </table> <p>Actual funding for the budget during the financial year was UGX.34,300.5bn against a budget of UGX.40,487.9bn, indicating a shortfall of UGX.6,187.4bn equivalent to 15% of the budget. The details of each funding source are provided below;</p> <p>a) <u>Taxes</u></p> <p>The total tax revenue collected during the year was UGX.16,043.52bn, representing 85% of the approved estimates.</p> <p>b) <u>Non-tax revenue (NTR)</u></p> <p>A total of UGX.1,262.02bn was realised from this source against a target of UGX.1,571.43bn. Budgeting for NTR remains a challenge at the Treasury, as the figures included in the revenue estimates are not agreed with individual votes, and a number of entities do not reflect NTR in their budgets.</p> <p>c) <u>Petroleum fund</u></p> <p>UGX.445.8bn was approved for transfer from the petroleum</p>	Funding source	Approved Budget (billions) - UGX	Actual (billions) - UGX	Variance (billions) - UGX	<i>Domestic Resources</i>				Taxes	18,877.30	16,043.52	2,834	Non Tax revenue¹	1,772.53	1,262.02	510.51	Petroleum fund	445.82	255	191	Domestic financing	2,830.88	2,831.26	0.38	<i>External Resources</i>				Budget support				Grants	100.58	65.2	35	Loans	574.59	3,049.80	(2,475)	Project support				Grants	1,799.37	635.5	1,164	Loans	7,634.22	5,294.30	2,340	Domestic refinancing	6,452.60	4,863.90	1,589	Grand Total	40,487.90	34,300.50		I advised the Secretary to the Treasury to devise means of ensuring that all budgeted revenue is always collected to fund the budget as approved.
Funding source	Approved Budget (billions) - UGX	Actual (billions) - UGX	Variance (billions) - UGX																																																											
<i>Domestic Resources</i>																																																														
Taxes	18,877.30	16,043.52	2,834																																																											
Non Tax revenue¹	1,772.53	1,262.02	510.51																																																											
Petroleum fund	445.82	255	191																																																											
Domestic financing	2,830.88	2,831.26	0.38																																																											
<i>External Resources</i>																																																														
Budget support																																																														
Grants	100.58	65.2	35																																																											
Loans	574.59	3,049.80	(2,475)																																																											
Project support																																																														
Grants	1,799.37	635.5	1,164																																																											
Loans	7,634.22	5,294.30	2,340																																																											
Domestic refinancing	6,452.60	4,863.90	1,589																																																											
Grand Total	40,487.90	34,300.50																																																												

¹ Includes appropriation in Aid of UGX 201.1 billion

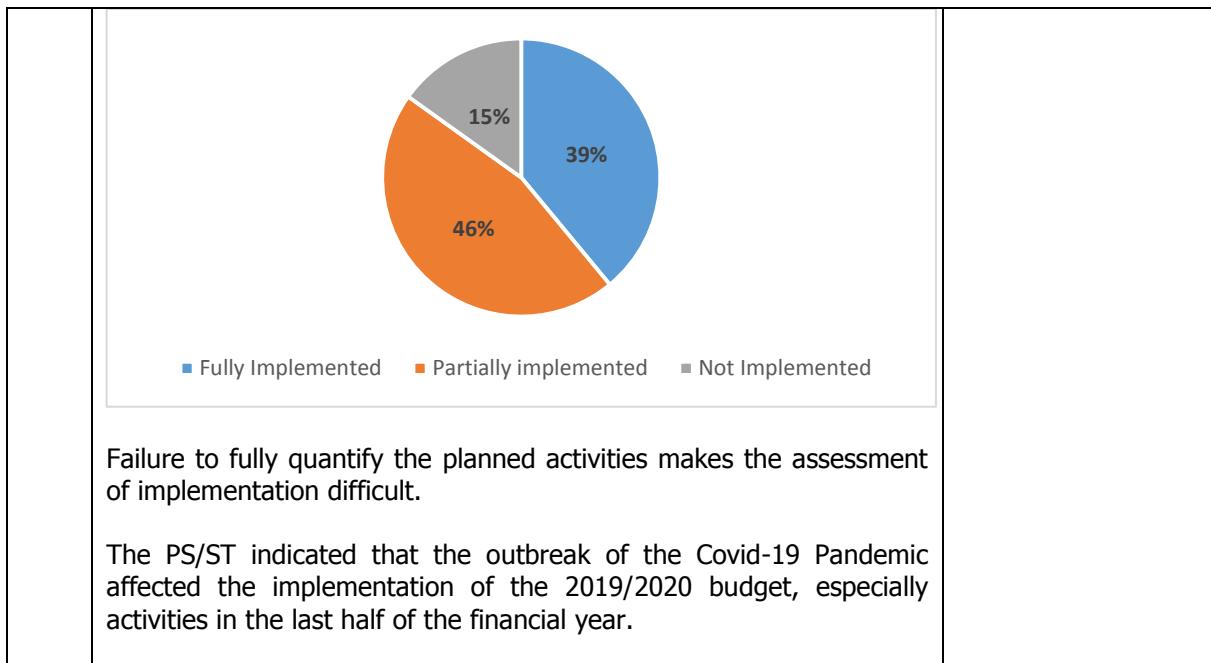
	<p>Fund to the consolidated fund. It was noted that only UGX.255bn was realised from this source, representing 57% of the budgeted amount. It was observed that during the year only UGX.35bn was realised from Petroleum related activities which cash flow could not support the budgeted transfer to the consolidated fund.</p> <p>d) <u>Budget support</u></p> <p>Government planned to raise a total of UGX.675.1bn for budget support of which 15% was grants while 85% was from loans. Grants underperformed by UGX.35bn while Government acquired loans of UGX.2,475bn in excess of what was planned. The increase in loans for budget support related to additional borrowing that was secured in light of COVID -19 disruptions.</p> <p>e) <u>Project support</u></p> <p>A total of UGX.9,433.59bn (23.2%) of the approved budget was planned for project support of which grants and loans were UGX.1,799.37bn and UGX7.634.22bn respectively. Grants underperformed by 64.6% while a total of UGX.5,294.3bn (69.3%) was realised from the loans.</p> <p>f) <u>Domestic refinancing</u></p> <p>Government planned to pay back maturing Treasury Instruments by borrowing afresh from the market (domestic refinance) to a tune of UGX.6,452.6bn. However, this was not realised as UGX.1,413bn was borrowed from Bank of Uganda instead of the market.</p> <p>The Permanent Secretary/Secretary to Treasury (PS/ST) in response explained that;</p> <p>i) <u>Taxes</u></p> <p>The shortfall in taxes was mainly due to; the slowdown in economic activity as a result of the COVID-19 pandemic (70.4 percent of the shortfall in tax revenue was in the last four months of FY 2019/2020); delayed and/or non-implementation of some measures such as widening the scope of withholding tax agents, non-implementation of the rental solution as well as late implementation of digital tax stamps; and lastly Government decision to allow companies that were affected by COVID-19 to defer until September 2020 the payment of PAYE and corporate income tax that became owing on or after 1st April 2020 and 30th June 2020 in order to support business operation and continuity.</p> <p>ii) <u>Non-tax revenue</u></p> <p>The shortfall in non-tax revenue mainly arose from the lockdown measures that affected the revenue sources for this category, for example; closure of offices for driving permits,</p>	
--	---	--

	<p>universities, among others. One of the key reforms in NTR is the requirement to remit Appropriation In Aid (AIA) for all Central Government Votes to the consolidated fund.</p> <p>iii) <u>Petroleum Fund</u></p> <p>The expected revenues in form of capital gains tax worth UGX.198bn never materialised and thus affected the amount which could be transferred from the Petroleum Fund.</p> <p>iv) <u>Budget Support</u></p> <p>A combination of lower domestic revenue and the additional expenditures to curtail the spread of the COVID-19 pandemic translated into an increase in the budget deficit. This increase in the deficit was financed largely by increase in external borrowing, mainly Budget Support loans</p> <p>v) <u>Domestic Refinancing</u></p> <p>The borrowing from BoU in the face of economic slowdown was to finance statutory obligations which could not be postponed further and was within the PFMA 2015 requirements.</p> <p>vi) <u>Project Support</u></p> <p>Project performance was affected by the global supply chain disruption caused by the COVID-19 pandemic. In addition, project execution slowed down as movements and works were curtailed by the domestic lockdown measures put in place to contain the spread of Coronavirus.</p> <p>However, to increase success in revenue collections, Government has put in place the Domestic Revenue Mobilization Strategy (DRMS) and is currently working on the implementation plan of the DRMS. This plan will help in reducing the shortfalls going forward.</p>	
ii.	<p><u>Approval of warrants by Treasury not in line with budget</u></p> <p>During the year under review, Government budgeted to spend a total of UGX.40,487bn, which was later revised to UGX.42,724bn. An analysis of warrants approved revealed that a total of UGX.37,038bn was approved against the budgeted amounts, thus representing 91% performance. A sum of UGX.5,685.8bn was not availed for expenditure.</p> <p>Failure to fully release the budgeted funds to the entities affected the implementation of the planned activities which were intended to contribute to the achievement of the National Development Plan (NDP) II and Vision 2040. The detailed impact of this shortfall on the entity activities has been reported in the individual entity reports.</p> <p>I observed that whereas the performance contracts with Accounting</p>	I advised The Accounting Officer to provide guidance to MDAs in regard to prioritisation of activities to the levels of availed resources in cases of shortfalls.

	<p>Officers are premised on availing the appropriated budgets during the year, such contracts are not revised in situations of shortfalls in budgets.</p> <p>The PS/ST explained that the economic slowdown from March 2020 affected Quarter 4 revenue and expenditure projections. Releases in Q4 were therefore made only for the Security, Health and Coordinating agencies. In addition, the flow of funding from Donors was equally affected by the pandemic which led to a general revenue shortfall for the overall budget financing.</p>	
iii.	<p><u>Unspent warrants/under absorption of funds</u></p> <p>I observed that warrants worth UGX.37,038bn were approved in respect of various entities for which only UGX.35,058bn was paid out leaving UGX.1,980bn unspent. 82% of the unspent funds related to non-wage expenditure while wage and development expenditure posted underperformance of 6.5% and 11% respectively.</p> <p>86% of the unspent funds under non-wage related to Vote 130 (Treasury Operations) and were meant to settle interest costs and treasury bills and Bonds redemptions. Most of the unspent funds under wage related to pension payments, casting doubt on the existence of the said pensioners.</p> <p>Under absorption negatively affects service delivery since some of the planned projects and activities are not undertaken.</p> <p>The PS/ST explained that cash limits are warranted by entities in advance in anticipation that the cash resource will be sufficient to fund them. However, by close of the FY2019/2020 the cash available was not adequate to fund all the warranted amounts leading to under absorption. The most affected were invoices of treasury operations of UGX.1.4tn that went unfunded.</p>	<p>I advised the Secretary to the Treasury to liaise with the Accounting Officers of the various MDAs and local governments to devise means of improving budget implementation so as to enhance funds absorption.</p>
iv.	<p><u>Approval of supplementary funding without matching revenue</u></p> <p>I noted that during the financial year ended 30th June 2020, supplementary funding totalling UGX.2,236,651,780,554 was granted by the Minister of Finance, Planning and Economic Development. It was however noted that, the source of the funding for the supplementary expenditure is not clearly shown before approval is granted. As a result the supplementary expenditure is instead financed by internal budget cuts from various votes, thus affecting the implementation of plans/ activities by the affected votes.</p> <p>I further noted that, although the budget was increased to UGX.42.74tn, it was only funded by UGX.37tn, which was even lower than the earlier budget of UGX.40.5tn. This casts doubt as to the necessity of the supplementary.</p> <p>As a result, the supplementary expenditure is instead financed by internal budget cuts from various votes without following particular criteria, thus affecting the implementation of plans/ activities by the</p>	<p>I advised the Accounting Officer to ensure that all supplementary expenditure approvals are supported with detailed sources of financing.</p> <p>A policy to guide on selection of the entities whose budgets are affected and the items should be developed to avoid the risk of</p>

	<p>affected votes.</p> <p>Continued approval of supplementary budgets without a corresponding source of revenue/financing hampers transparency and may lead to budget cuts for priority areas.</p> <p>In response, the PS/ST explained that the supplementary expenditure is issued in line with Section 25(1) of the Public Finance and Accountability Act (PFMA) and was based on the reprioritised activities in the face of the pandemic. This was mainly to be financed from savings on account of activities that had been suspended during Q4 budget execution.</p>	abuse of the authority to approve supplementary budgets.
v.	<p><u>Continued non-inclusion of some revenue sources in the budget</u></p> <p>I noted that a number of MDAs continue to access revenues and donor funds that are not reflected in the approved budget. These funds were either received directly from development partners or collected as NTR and payments are being effected to the suppliers directly for undertaking activities not included in the main budget. For example a total of UGX.448,004,814,400 was received and utilized by 33 MDAs without appropriation by Parliament.</p> <p>Disjointed budget financing distorts planning, and may result in duplication of activities, wastage and abuse.</p> <p>The Accounting Officer explained that some Development Partners still prefer to send their funds directly to the interventions they support. However, Ministry of Finance Planning and Economic Development (MoFPED) has included a section of Off-Budget in the Estimates and will continue to engage development partners to include their funds in the Budget.</p>	<p>In line with the PFMA, 2015 (amended), the PS/ST should insist on having all funds included in the budget regardless of the source.</p> <p>In case funds are remitted midway the year, supplementary budgets should be drawn. The idea of off-budget financing should not arise.</p>
vi.	<p><u>Budgeting for Non-Tax Revenue (NTR)</u></p> <p>Section 6 Budget Execution Circular for the FY 2019/2020 provides that all work plans and Budgets for FY2019/2020 are prepared and approved using the Program Budgeting System (PBS). All Budgets, irrespective of the source of financing (GoU, NTR/AIA, Donor or LG Revenue), will be migrated and loaded into the Integrated Financial Management System (IFMS) to facilitate Budget Implementation and reporting.</p> <p>According to the approved Budget estimates for the FY2019/2020, it was projected that a total of UGX.1,571.43bn would be collected as Non Tax Revenue (NTR).</p> <p>Review of Program Based Budgeting (PBB) tool used by the Government and IFMS records revealed that NTR Budgets for the respective MDAs were neither uploaded on PBS nor IFMS. The budgeting tool only had details regarding expenditure, and no revenue was included.</p> <p>As a result, I was unable to compare respective budget entity figures</p>	<p>I advised the PS/ST to ensure that all Ministries, Departments and Agencies budget for the Non-Tax Revenue and have the details provided in the IFMS and the PBS.</p>

	<p>with the Uganda Revenue Authority (URA) NTR collections that totalled to UGX.1,262.02bn. Absence of revenue estimates for each entity is a manifestation that these entities do not actually plan for this revenue. Performance assessment is also hampered.</p> <p>The PS/ST indicated that the budget for NTR is manually prepared and approved through appropriation. However, the PBS is being upgraded together with IFMS to capture the NTR submissions as appropriated to Votes effective FY 2021/2022.</p>	
vii.	<p><u>Failure to Budget for Domestic Arrears</u></p> <p>Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 defines an annual budget as the financing estimates for the financial year to which the budget relates, including a plan for Government debt and any other financial liabilities for the financial year to which the annual budget relates.</p> <p>Review of the approved budget estimates for the government for the past two financial years indicated that the Ministry of Finance Planning and Economic Development did not make sufficient budget provisions towards the settlement of domestic arrears despite the accumulation of a total of UGX.3,334,699,967,995 in un-paid obligations. The amount provided in the budget for the FY 2019/2020 was only UGX.449,533,000,000 which is 13.4% of the reported arrears for the previous financial year.</p>	I advised the Secretary to Treasury to devise means of obtaining funding to settle all the arrears and also instil measures to stop the accumulation of arrears by the respective MDALGs.
viii.	<p><u>Quantification of activities and Implementation of planned outputs</u></p> <p>Paragraph 55 of the Budget Execution Circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the next quarter. These reports should indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>For a sample 124 entities for purposes assessing the implementation of planned outputs I noted that out of the 2,261 outputs worth UGX.9.6tn sampled for review, 1,436 outputs (63.5%) worth UGX.4.8tn were fully quantified, 409 outputs (18.1%) worth UGX.2.7tn were partially quantified while 416 out puts (18.4%) worth UGX.2.0tn were not quantified at all.</p> <p>Out of a total of 1,436 quantified out-puts worth UGX.4.8tn assessed, 560 (38.9%) output worth UGX.1.6tn were fully implemented, 659 outputs (45.9%) worth UGX.3.0tn were partially implemented, while 217 (15.1%) out-puts worth UGX.131bn were not implemented at all. The graph below shows the extent of implementation;</p>	The PS/ST should ensure that the Accounting Officers of the various Ministries, Departments and Agencies fully comply with the Budget call circular and also always fully implement the planned outputs.



2.1.6 Management of Covid-19 Interventions

In the wake of the Covid-19 pandemic coupled with Government's imposed restrictions to combat the spread of the disease, this greatly reduced the economic activity in the country which impacted on the cash flow collections by URA.

The above challenge therefore necessitated alternative sources of financing the Government budget. Accordingly, during the year under review, government obtained Parliamentary approval for funding from the following sources;

Table 4: Sowing the funds received from external sources

SN	Funding source	Modality	Curren cy	Amount	Amount - UGX Bn	Amount Disbursed in 2019/20	Amount Disbursed in 2020/21
					UGX Bn	UGX Bn	UGX Bn
1	IMF Budget Support Loan (BoU, UDB &MOFPED)	BOU	SDR	249,725,331	1,311.058	1,311.058	0
		UDB	SDR	88,138,352	462.726	462.726	0
		Budget Support	SDR	23,136,317	121.466	121.466	0
2	World Bank (Treasury)	Budget Support	SDR	218,700,000	1,148.175	0	1,148.175
3	EU Grant (Treasury)	Budget Support	EUR	4,000,000	17.200	0	17.200
4	Stanbic Bank Ltd Loan (Treasury)	Budget Support	EUR	300,000,000	1,290.000	1,075.000	215.000
5	TDB (PTA Bank) (Treasury)	Budget Support	EUR	300,000,000	1,290.000	1,290.000	0
6	World Bank (MOH-URMCHIP)	Project Support	USD	15,000,000	55.725	37.150	18.575
7	Islamic Development Bank (NMS)	Project Support	USD	13,790,000	51.230	0	51.230
					5,748	4,297	1,450

Of the amounts approved by Parliament amounting to UGX.5.75tn, by 30th June 2020 only UGX.4.3tn had been disbursed while the balance of UGX.1.5tn was disbursed in the subsequent financial year.

In addition to the above, Government through the Ministry of Health received grants worth UGX.29.5bn from three external sources as summarized below;

Table 5: Showing external support to MoH

Source	Amount disbursed by 30th June 2020 - UGX
Global Fund	17,192,172,100
GAVI	11,545,994,300
Uganda Sanitation Fund (USF)	788,188,100
TOTAL	29,526,354,500

I further established that, cash donations amounting to UGX.11.6bn and donations-in-kind² worth UGX.23bn were received from private citizens and other agencies to support the effort. Government further availed an additional UGX.27.23bn from the Contingency funds to support the Ministry of Health (UGX.25bn), Office of the Prime Minister (UGX.2bn) and Embassy of Beijing to support Ugandan students (UGX.233m).

I noted that, out of the UGX.4.3tn budget support funds obtained during the year under review, Parliament of Uganda approved a supplementary budget of UGX.284bn for multi sectoral interventions, to enable the Government respond to and manage the Covid-19 pandemic. The funds were disbursed by the Treasury to 134 districts and 11 MDAs for the purpose during the financial year 2019/2020.

Accordingly, as part of my audit for the year under review, I examined: the UGX.284bn that was disbursed to the MDAs and districts, the UGX.27bn released from the Contingency Fund as well as the utilisation of the in-kind donations, the findings from which, are summarised in this report. I also separately examined UGX.7.46bn that was spent under classified expenditure for which a separate report will be issued. This report also excludes UGX.10bn disbursed to Parliamentary Commission, which was audited and a separate report issued, as well as expenditure of UGX.233 Million disbursed to the Embassy of Beijing for which a separate report is to be issued.

Below is a summary of the key findings I noted, the details of which are included in individual reports issued separately;

SN	Observation	Recommendation
i	<u>Failure to fully absorb the released funds</u> Section 17(2) of the PFMA 2015 which states that a vote that does not expend money that was appropriated to the vote for the financial year shall at the close of the financial year, repay the money to the consolidated fund.	I advised the accounting officer to ensure that activities are properly executed in order to avoid partial or non-execution of key interventions resulting

² This amount excludes donations in kind received by the Ministry of health and the local governments which had not been valued by the time of reporting.

	<p>UGX.6.68bn out of UGX.259.6bn was not utilised by 4 entities at the close of the financial year and was subsequently returned to the Consolidated Fund.</p> <p>This affected the implementation of the planned activities and the delivery of required services to the intended beneficiaries.</p> <p>Failure to implement all activities and thus utilise all funds was attributed to disruptions of the Covid-19 pandemic including the limitation on activities due to the national lockdown.</p>	<p>in failure to deliver required services and the return of funds.</p> <p>I also advised that the accounting officer to always return any unexpended funds to the consolidated fund as required by law or seek proper authorisation before retaining such funds.</p>
ii	<p><u>Quantification and Implementation of planned activities</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure</p> <p>Out of 7 entities analysed, 7 (100%) entities had work plans with a total of 123 activities. Out of these, 89 activities were fully quantified while 34 (27.6%) activities were not sufficiently quantified, which hindered me from assessing the extent of achievement of the activities.</p> <p>Failure to quantify activities creates ambiguities in allocation of funds and budget slack which can be exploited to divert funds.</p> <p>Out of the 89 quantified activities, 62 (69.7%) activities were fully implemented while 16 (18%) were partially implemented and 11 (12.3%) were not implemented at all.</p> <p>The failure to implement planned activities implies that the expected services were not received by the beneficiaries.</p> <p>The Accounting Officers attributed this to the nature of some of the activities that were difficult to quantify, as well as poor planning and budgeting practises within the votes.</p>	<p>I advised the Accounting Officers to always ensure that activities in the work-plans are comprehensively quantified to justify funding, support implementation of the work-plans by having clear and verifiable targets and to enable assessment of management's performance.</p>
iii	<p><u>Compliance with Procurement regulations</u></p> <p>Paragraph 5 of the guidelines issued by the PS/ST on the receipt and accountability for donations for Covid-19 requires accounting officers to follow PPDA regulations which guide on how procurements should be undertaken under emergency conditions.</p> <p>A total of 5 entities undertook procurements worth UGX.166bn without fully adhering to the procurement rules and regulations. Some of the anomalies observed included: irregular use of direct procurements, procurements without</p>	<p>I advised the Accounting Officers to always adhere to the procurement guidelines even in cases of emergencies.</p>

	<p>signed contracts, late delivery of goods, payments before receiving goods and failure to involve the contracts committee.</p> <p>Non-compliance with the procurement regulations exposes public funds to misuse and impairs the achievement of value for money.</p> <p>The Accounting Officers attributed this to the emergency nature of the procurements given the prevailing circumstances.</p>	
iv	<p><u>Unaccounted for funds</u></p> <p>Paragraph 10.10.1 of the Treasury Instructions 2017 provides that all payments must be adequately supported with sufficient details to enable them to be checked without reference to other documents.</p> <p>UGX.758,768,000 remained unaccounted for at the time of audit. I could not establish whether the funds were put to proper use.</p> <p>The failure to account for the funds was attributed to the peculiar circumstances of the pandemic and lockdown measures which affected the operations of the entities and thus the ability to prepare and present the accountabilities.</p>	I advised the Accounting Officers to follow up on all pending accountabilities failure of which the funds should be recovered.
v	<p><u>Valuation of donations in Kind</u></p> <p>Paragraph 15.5.1 of the Treasury Instructions 2017 states that inventories are accounted for by value as well as by quantity, and it is necessary for an Accounting Officer to keep records so as to determine the unit cost of each inventory item and the reconciliation of the total value of the stocks of inventories with the financial records. The PS/ST also guided that all items received in kind should be taken on charge, distributed with the approval of the Covid-19 task force and appropriately accounted for.</p> <p>3 (60%) out of 5 entities that received donations in kind did not undertake valuations contrary to paragraph 15.5.1 of the Treasury Instructions, 2017 while 1 (20%) entity did not record the donated items in the stores. This resulted into misstatement of financial statement balances.</p> <p>The failure to adhere to the guidelines on donations was attributed capacity gaps within entities such as inadequate staff, the emergency nature of the activities during the lockdown, and the need to adhere to ministry of health SOPs in regard to the spread of the virus.</p>	I advised the Accounting Officers to always adhere to the guidelines regarding the management and distribution of government inventories and in future develop alternative accountability mechanisms in unique situations.
vi	<p><u>Management of Quarantine Centres</u></p> <p>All entities that were funded to manage quarantine centres faced challenges in their management and operation. The challenges faced included: insufficient PPEs, lack of necessary</p>	I advised that accounting officers to put in place contingency plans should such emergencies re-occur.

	<p>staff at the quarantine centres, failure to provide basic utilities such as water and power and non-utilisation of the quarantine centres.</p> <p>This may have hampered Government efforts towards the containment of the spread of the pandemic.</p> <p>The Accounting Officers explained that the failure to properly manage the quarantine centres was due to inadequate funding for the acquisition of supplies including PPEs, lack of trained staff to manage the centres, and space constraints.</p>	
vii	<p><u>Distribution of donations in Kind under OPM</u></p> <p>Items valued at UGX.55.8bn that were distributed under the Office of the Prime Minister (OPM) lacked sufficient evidence of acknowledgement to enable me verify the recipients.</p>	<p>I advised the Accounting Officer to ensure that in future OPM uses alternative forms of evidence such as use of photographs at the point of receiving items to complement the lists where evidence of confirmation of receipt cannot be obtained through signatures and thumbprints.</p>
viii	<p><u>Quality testing</u></p> <p>Quality checks by UNBS on a sample of 14,069 metric tonnes of maize flour and 8,547 metric tonnes of dry-beans established that 2,615 metric tonnes of maize flour and 2,017 metric tonnes of dry-beans intended for distribution by Office of the Prime Minister did not pass quality checks.</p> <p>Furthermore, quality checks were not done for items procured by the Ministry of health including Intensive care equipment (UGX.26bn), Face masks (UGX.26bn), and Lab testing kits for Covid-19.</p>	<p>I advised the Accounting Officer to ensure that the quality of the relief items procured conform to the acceptable quality parameters by certified testing bodies.</p>
ix	<p><u>Diversion of funds</u></p> <p>Regulation 18 (2) of the Public Finance Management Regulations, 2016 provides that an Accounting Officer who intends to spend monies for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount was appropriated by the Appropriation Act shall, in writing, request the Minister for approval.</p> <p>I noted that funds amounting to UGX.10.5bn, released for the implementation of Covid-19 activities in three (3) entities was diverted and spent on items other than those for which the funds were disbursed.</p> <p>Diversions affect the achievement of the goals and objectives for which the funds had been released.</p>	<p>I advised the Accounting Officers to adhere to the implementation of activities as stipulated in the work plans.</p>

Emphasis of Matter

Without qualifying my opinion further, I draw attention to the following matters in the consolidated financial statements that in my judgment are of such importance and fundamental to users' understanding of the financial statements;

2.1.7 The effects of change in Accounting Policy

According to the guidance issued by the Accountant General for the preparation of Financial Statements for Ministries Departments and Agencies (MDAs) and Local Authorities (LA) for the year ended 30th June 2020, there has been a change in the basis of preparation of financial statements from modified cash to modified accrual basis of accounting.

The modified accrual basis of accounting recognises revenue from exchange transactions when earned resulting into recognition of receivables in the statement of financial position, revenue from non-exchange transactions when cash is received and expenses when incurred but within the approved budget resulting into recognition of payables in the statement of financial position.

To aid comparability, the adoption of a new accounting policy would require a restatement of comparative figures and the opening balances. However, as stated in note 1.1 of the financial statements, neither the comparative figures nor the opening balances were restated. This makes comparison difficult and may mislead users of financial statements.

2.1.8 Government Loans (Borrowings) - UGX.56,883,757,332,999

As disclosed in the statement of financial performance, the government Loans have increased from UGX.46,407,788,326,917, in 2019 to UGX.56,883,757,332,999 in 2020 constituting an increase of UGX.10,475,969,006,082 (23%) increase. This position reflects the country's increased appetite for borrowing and may make debt payment unsustainable.

2.1.9 Payables – UGX.3,838,564,580,857

As disclosed in the statement of financial performance, the domestic arrears have increased from UGX.3,334,699,967,995 in 2019 to UGX.3,838,564,580,857 in 2020 constituting a 15% increase. The amount represents 9% of the revised budget of government of Uganda for the financial year 2019/2020. This is an indication of the failed commitment control system. The growth trend appears unsustainable and on the rise. This could also be as a result of approving supplementary budgets with no matching funding.

The PS/ST explained that government is currently implementing a Domestic Arrears Strategy to clear significant amounts of the verified arrears.

2.1.10 Contingent Liabilities – UGX.11,493,690,016,028

As disclosed in the statement of contingent liabilities, Government contingent liabilities have increased to UGX.11,493,690,016,028 up from UGX.10,782,352,998,158 reported in the previous year, representing a 7% increase. The trend appears unsustainable in the event that a significant percentage crystallises into liabilities.

2.1.11 Classified Expenditure – UGX.608,200,000,000

As disclosed under note 8, a total of UGX.608,200,000,000 relates to classified expenditure. In compliance with Section 24 of the Public Finance Management Act, 2015 (Classified Expenditure), this expenditure is to be audited separately and a separate audit report issued.

Other Matters

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements.

2.1.12 Tax Policy

2.1.12.1 Absence of clear policies to guide the tax exemptions and other investor incentives

Audit observed that there is no clear policy guideline for the issuance, management and monitoring of the different tax benefits and incentives issued by the Government to different beneficiaries. The absence of a clear mechanism and framework exposes the scheme to mismanagement and abuse.

For example, there were inconsistencies in the grant of tax benefits to the various beneficiaries, and some were in conflict of earlier policy decisions that were made by Government.

Whereas on one hand Government offered a 10-year tax holiday to some companies in the steel sector to promote growth of the sector, on the other hand the same Government offered waivers for import duty on steel products to other companies.

In light of the above, there is conflict in policy as presented in the above offers. It was also noted that there is no mechanism in place for evaluating and/or assessing the impact of the benefits granted with some of the offers expiring without follow up. In the absence of a monitoring framework, Government is not in a position to assess the impact of the tax benefits granted to the various beneficiaries.

In response, management explained that the Ministry was working to develop a framework for determining tax expenditure and exemptions. The first phase was completed with a report on catalogue of tax expenditure and exemptions. The next phase will develop a framework for determining tax expenditure and exemptions.

I advised the PS/ST to expedite the process of developing a comprehensive framework to guide the identification of beneficiaries/criteria, the nature of benefits to be granted, monitoring and assessment.

2.1.12.2 Continued loss of revenue due to Failure by Government to meet contractual obligations with a Palm Oil Refineries company

The Government of Uganda through the MoFPED, entered an agreement on 4th April, 2003 with a Palm Oil Refineries company for the development of oil palm industry in Uganda. Under Article 5(7) of the Agreement, GOU was required to pay Value Added Tax

(VAT) on the products purchased under the project for a period of 11 years provided Government hands over 26,500 hectares of land. It was agreed that the company would then refund (subject to clause 3 of article 4) the VAT paid by the Government with interest over a period of eight (8) years in eight equal instalments, including accrued interest starting in the twelfth (12th) year.

However, Government has breached the contract by failing to provide all the 26,500 hectares, currently, there is a balance of the 10,000 hectares not handed over. There is no documentation to show that the Ministry has made any follow-up on this matter.

Due to Government's failure to provide the balance of the required land, the MoFPED has continued to settle all tax obligations on behalf of the company. In the year under review, the Minister wrote off a total of UGX.194,321,358,561 in line with the Tax Procedures Code Act (2019), being arrears as at 30th June 2019 and also a total of UGX.34,172,465,908 has been accumulated in the year under audit.

Under the circumstances, it is apparent that instead of paying for 11 years, Government has so far paid for 17 years and is still continuing while the chances of recovery appear to be slim given the default. The continued failure to provide land continues to affect the Uganda Revenue Authority in its revenue collection efforts and also affects Government of Uganda revenue performance.

The Accounting Officer indicated that the Ministry was currently engaged in discussions with the Ministries of Agriculture, and Lands to identify land to meet Government obligations under the agreement.

I advised the Accounting Officer to follow up with the responsible ministries to expeditiously address the land issue. In the meantime, the PS/ST should also consider seeking legal advice from the Attorney General on the possibility of reviewing the terms of the agreement.

2.1.12.3 Review of the Performance of the agreement between a private company and Ministry of Finance for the development of an Industrial Park

On 7th July 2017, Government of Uganda, through Ministry of Finance Planning and Economic Development, entered into an agreement with a private company for the development of an industrial park and a free zone in Mbale. The project was planned to occupy total land acreage of 619 situated in FVR 307 Folio 6 Mutoto. The agreement was signed with the purpose of providing roles and obligations of the parties to ensure that the project was carried out in accordance with the agreement, approved implementation plan, approved investment plan, and approved financing plan and a local content strategy and best practices.

Review of the agreement revealed that Government committed to provide benefits and incentives relating to income tax, value added tax and international trade. Included in the income tax incentives was, exemption of income generated from agro-processing, a 10-year tax holiday for a person deriving income from exportation of at least 80% of the finished goods and capital goods produced in the year, indefinite carry forward losses and exemption from 6% withholding tax on imports.

Further review of the agreement and performance of the obligations of either party revealed the following;

a) Absence of the opinion of the Attorney General

Article 119(5) of the 1995 Constitution provides that no agreement, contract, treaty, or document by whatever name called to which the Government is a party or in respect of which the Government has an interest, shall be concluded without the legal advice from the Attorney General.

I noted that there was no evidence that the opinion of the Attorney General was sought prior to the execution of the agreement in question. In the case of Nsimbe Holdings VS Attorney General constitutional petition No.2 of 2006, it was ruled that the failure to secure such an opinion renders such a contract null and void and unenforceable in Uganda.

b) Absence of provisions for monitoring performance of Obligations of the developer

The following obligations were provided to the private company;

- i) Develop the industrial park covering 419 acres in three phases within a span of 5 years from the date of handover of the whole land free of any encumbrances;
- ii) Employ 12,000 local Ugandans during the 5 year period;
- iii) Attract 30 investors with a total investment of USD.600,000,000 in accordance with the business plan;
- iv) Provide performance security in the form of a bank guarantee or insurance bond equivalent to 10% of the value of the land as determined by the chief government valuer;
- v) Attract investment especially in agro-processing, food production, building materials, light industry, new energy among others;
- vi) Ensure that the investors in the park adhere to local content strategy so that by the end of 3 years, more than 30% of the raw materials should be locally sourced. They should demonstrate how by the end of the third year, 30% of the raw materials will be locally sourced; and
- vii) Establish a free zone on 200 acres out of the 619 acres allocated to the industrial park.

It was established that there is no clear mechanism for monitoring and evaluating the terms and conditions of the contract. The status of the development of the park was not established. Audit observed that the Ministry had taken on tax obligations of different companies purportedly operating within the said industrial park with no evidence or mechanism to substantiate the validity of the implementation of the conditions of the contract.

The absence of clear schedule of all the factories in the said park and a detailed follow up of the investments on the said land makes it difficult to confirm whether the parties are following the conditions of the agreement.

c) Inconsistent provisions of the contract against the tax laws

A review of the incentives provided by the Minister revealed discrepancies with the different laws under which the tax heads fall. The agreement allows for an indefinite carryforward of tax losses. The Minister, in offering indefinite benefit, obliges the Government to a commitment even if the tax regime changes. Section 38 of the Income Tax Act (as amended) gives several conditions for this benefit to be applicable but the same seem to have been ignored in the agreement.

This makes the agreement inconsistent with the law and amounts to an excessive application of discretion by the Minister.

d) Absence of performance security by the Second Party

The private company was tasked with providing performance security in the form of a bank guarantee or insurance bond equivalent to 10% of the value of the land as determined by the chief government Valuer from a reputable bank or insurance company in Uganda. However, the following was noted;

- It was noted that no performance bond was availed prior to the execution of the contract. This in effect left the Government exposed to losses as there was no protection availed to Government as per the contract; and
- Audit also observed that the requirement in the agreement for a performance bond for a period of only 18 months was irregular since the implementation period for the agreement is 5 years. The bond will expire before the actual completion of the performance period. This exposes Government to non enjoyment of the benefits in the event of non-performance by the company.

e) Absence of reporting obligations

Review of the agreement revealed that there was no provision for the developer to prepare and furnish reports on the progress of developments in the park.

The Accounting Officer indicated that MoFPED, together with the Ministry of Justice and Constitutional Affairs, will work on a framework to review the agreement to address the gaps identified.

I await the outcome of government's actions to ensure that the above anomalies are adequately addressed to mitigate the associated risks.

2.1.12.4 Unclear selection criteria of Government MDAs for the Statutory Tax write off

A review of the tax liability report from URA revealed that several government entities were still heavily indebted to the URA in spite of the provisions of the Act writing off the said liability.

The Minister of Finance, however, directed the write off of UGX.129,251,695,838 to different government ministries. I was not availed with the criteria applied in selecting the MDAs to benefit from the said write-off. The action of selection of specific MDAs was also contrary to the law as it presupposes extra powers to the Minister to determine the

beneficiaries, despite the fact that the law clearly issued a write-off to the entire government arrears to URA.

I have advised government to either consider implementing the law in its entirety or initiate steps for amendment of the same, in the event it has encountered challenges in its execution.

2.1.13 Public Debt

2.1.13.1 Public Debt Portfolio Analysis

The reported total public debt as at 30th June, 2020 stood at UGX.56,883bn of which Domestic Debt Stock was UGX.17,975bn and the External Debt Stock was valued at UGX.38,196bn. This is an increase of UGX.10,826bn equivalent to 23.5% when compared to the debt stock of UGX.46,057bn reported as at 30th June 2019. The table below shows the details;

Table 6: Showing trend of public debt over the years

Financial year ended	Domestic debt (UGX Bn)	Foreign debt (UGX Bn)	Total (UGX Bn)	% change
June 2020	17,975	38,907	56,883	23.5%
June 2019	15,221	30,905	46,057	11.1%
June 2018	13,059	28,386	41,445	23.6%
June 2017	11,407	22,102	33,509	16%
June 2016	10,753	17,983	28,736	-

Source: Audited financial statements of Vote 130

From the above, I noted that there has been a consistent increase in the total debt as evidenced by an increase of 98% in the four years from 2015/2016 (UGX.28,736bn) to the financial year ended 30th June 2020. Overall the domestic debt accounted for 32% while foreign debt accounted for 68% of the reported debt.

Public debt is continuously on the rise, a fact that is attributed to persistent budget deficits (mismatch of government revenue and expenditure), rollover of liquidity papers, new borrowings for various development projects and foreign exchange loss arising from the depreciation of Ugandan Shilling against stronger currencies.

I noted that, although external debt still under Grace Period (i.e. no payment of Principal amount) totalled UGX.23,197,023,493,608, representing 60% of disbursed External Debt, an amount of UGX.11,268,665,555,039, representing 49% of the debt under grace period, will require servicing for the first time in the FY2020/2021.

In response, Management explained that the Public Debt had been growing in recent years due to the need to fund major infrastructure projects like Karuma, Isimba hydropower dams, and Entebbe Express highway among others. The need for extra borrowing to cover for both the revenue shortfalls and the arising expenditure needs was the main driver of the significant increase in debt in FY2019/2020. As Government continues to support economic recovery through the provision of the economic stimulus package to various sectors, debt is projected to increase further over the near term, but

to reduce after three financial years, as the impact of the Covid-19 shock wanes, and the commercial production of oil starts.

I advised the PS/ST to devise a comprehensive strategy to align revenue mobilisation and fiscal policy management, as well as reducing/rationalising government expenditures.

2.1.13.2 Movement of Domestic Debt Stock

Domestic debt portfolio is composed of long term borrowings (Treasury Bonds and Government Bonds) and short term borrowings (Treasury Bills and Government overdraft/temporary advances).

The country's domestic debt stock, which is mainly on Treasury Bonds and Treasury Bills, and un-securitised debt amounted to UGX.17,975bn as of 30th June 2020 [2019: UGX.15,502bn].

Further analysis has revealed a corresponding increase in the net domestic financing with no redemption at all over the years. The table below shows the trends over the same period;

Table 7: Showing trend of domestic debt stock over the years

Details	FY 2017/18	FY 2018/19	FY 2019/20
	UGX	UGX	UGX
Issuances (Bills & Bonds)	6,383,783,938,597	7,400,459,267,713	8,479,999,990,258
Redemptions (Bills & Bonds)	4,588,264,322,892	5,236,650,535,490	5,908,742,271,615
NET Domestic Financing	1,795,519,615,705	2,163,808,732,223	2,571,257,718,643

From the above it can be deduced as follows;

- a) 75% of the Government borrowing is to service redemptions (rollover of debt) and this creates a high dependence on the market and thus increases interest rates and refinancing risk; and
- b) An increasing Net Domestic Financing (NDF) signals an increased government borrowing appetite, whereby, the market players are inclined to demand increased rates well aware of the fact that Government is in dire need to finance the budget.
- c) In addition, the commercial banks will prefer lending to government instead of the private sector thus affecting growth in the private sector.

Management explained that to mitigate refinancing risk, there are deliberate efforts to issue more Treasury Bonds than Treasury Bills. This is evidenced by Treasury Bonds accounting for more than 70% of total domestic debt stock as Treasury Bonds allow for a more sustainable repayment profile. Furthermore, the increasing NDF levels and growth of the fiscal deficit are occasioned by Government's deliberate effort to frontload infrastructure investment in the short and medium term. However, measures have been instituted to manage the cost of debt including; reduction of withholding tax on securities and Primary dealer reforms.

Government should consider initiating steps to reverse this trend and ensure fiscal budget discipline and servicing a portion of maturing debt rather than rolling it over.

2.1.13.3 Assessment of debt sustainability

a) Debt to Gross Domestic Product (GDP) Ratio

Debt to GDP ratios is a measure that compares what a country owes (total debt) and what it produces (manufactures or a service). The ratio reliably indicates a country's ability to pay back its debt. A high debt-to-GDP ratio may make it more difficult for a country to pay both internal and external debts and may lead creditors to seek higher interest rates when lending due to the low credit rating of the country that pushes its lending risk high.

Though the IMF has recommended 50% as the point of safety, many developed countries have gone up to 200%. However, according to the IMF, the developing countries are more prone to economic shocks and exchange rate risk, thus advising on a 50% threshold.

A review of Uganda's Debt to nominal GDP revealed a 7% increase from 35% last year to 41% in the year under review.

From the above, it can be seen that though Uganda's GDP has been increasing over the years since 2013/14, its debt position has also increased. The rate of increase of debt is higher than the rate of increment in the GDP levels, which creates a risk of reaching the unsustainable levels sooner than later.

This has begun to translate into higher cost of borrowing which may deny future generations the opportunity to sustainably borrow.

In response, Management indicated that the following measures will be pursued to slow down debt accumulation and promote its sustainability;

- i) Operationalisation of the medium-term Domestic Revenue Mobilisation Strategy aimed at increasing domestic revenue which would then reduce the country's gross financing needs. This targets to increase the ration of domestic revenue to GDP by 0.5 percentage points per annum;
- ii) Enhance efforts towards Export promotion and import substitution so as to increase foreign currency inflows and reduce the outflows. External debt accounts for more than half of our debt stock and we require foreign currency to meet this obligation when due;
- iii) Sequencing projects, with priority given to those generating a bigger growth dividend. In addition, Government will also continue to enhance project execution by fully implementing the reforms under the Public Investment Management Strategy (PIMS), for timely realisation of their benefits and subsequently their impact on the economy;
- iv) Limiting domestic borrowing to not more than 1 percent of GDP in the medium term; and
- v) Additionally, there are measures to reduce the cost of domestic debt which leads to a reduction in interest expenditure. These include; reduction of withholding tax on Government securities, Primary dealer reforms, sensitisation drives to

widen the investor base and introduction of a mobile platform for investment in Government securities.

I await the outcomes of the timely implementation of the above measures.

b) Interest to Total revenue ratio

This benchmark shows the proportion of Government revenue that goes into servicing interest costs. The table below shows the assessment of the benchmark over the years.

Table 8: Showing interest to revenue benchmark over the years

Financial year	Total domestic Revenue - UGX	Total Interest - UGX	% of Interest to revenue	Benchmark
2019/20	17,305,555,968,747	2,369,065,345,575	13.69	< 12.5
2018/19	17,128,743,726,614	2,005,380,900,988	11.71	< 12.5
2017/18	15,219,588,786,381	1,937,424,879,060	12.73	< 12.5

The interest to revenue benchmark has been breached as evidenced above. Almost 14% of the revenue being collected is going into servicing interest payments. This is gradually reducing the funds available for funding other critical government expenditures.

In response, management explained that Government was working on enhancing revenues through the Domestic Revenue Mobilization Strategy.

I advised the PS/ST to devise strategies of reducing the growth of interest expenditures while expanding revenue mobilisation.

c) Uganda's outlook on Long-Term Foreign-Currency Issuer Default Rating (IDR) revised from stable to negative

The public debt and other financial liabilities management framework FY2018/2019-FY2022/2023 provides that the Government of Uganda will be cognizant of the Fitch Sovereign Credit rating under the Debt Sustainability Analysis framework. Fitch credit rating is used by sovereign wealth funds, pension funds and other investors to gauge the creditworthiness of a country and thus having a big impact on the country's borrowing costs.

I reviewed the Fitch credit rating issued on 24th June 2020 and noted that Uganda's Long-Term Foreign-Currency Issuer Default Rating (IDR) outlook was revised from stable to negative on account of the decrease in revenue sources and the coronavirus shock amid a continued build-up of government public debt. **Refer to the table below;**

SN	Fitch factors for the negative score
1	Failure by the Government to slow the build-up of government debt and narrow fiscal deficits after the coronavirus shock
2	Weakening of Uganda's ability to attract long term financing to cover her budget.
3	Widening of the fiscal deficit and increase in the government debt/GDP, i.e. a fall in

	domestic revenue mobilisation while increasing government expenditure.
4	A widening in the current account deficit, i.e a fall in export performance.

A fall in the credit rating outlook is likely to make borrowing more expensive both for current and future loans.

Management explained that to mitigate this, Government was prioritising projects whose financing is from the Multilateral and Bilateral partners and whose interest rates are not tagged to the market ratings of sovereigns but on a concessional term with grant elements on their financing. Furthermore, on the current Commercial borrowing, government has engaged Development Financial Institutions (DFI's) to get acceptable rates which are not much affected by the market ratings.

I advised management to exercise prudence in its expenditure by reducing on borrowings to finance budget support and further widening the tax base.

2.1.13.4 Increased Commercial Bank Borrowing with non-fixed interest rates- UGX.2,806,000,504,924

The Medium Term Debt Management Strategy (MTDs) for the FY 2019/2020 provides that in the medium term, Government shall continue to prioritise concessional financing as the preferred means of meeting its financial and development requirements. The MTDs defines concessional loans as loans extended on terms substantially more generous than market loans. Concessionality is achieved either through interest rates below those available on the market or by longer grace periods, or a combination of these.

I reviewed the government debt composition for the past three financial years from FY 2017/2018 to 2019/2020 and I observed that Government's debt appetite was heavily moving to non-concessional loans such as loans from Commercial Banks. I observed that loans from Commercial banks that are non-concessional grew from UGX.192,626,916,387 to UGX.2,806,000,504,924, representing a 1357% spike over the past three financial years. It was noted that the contracted loans had very short repayment periods as compared to concessional loans that attract a minimum of 30 years. I further noted that the interest rates from the commercial banks were floating, pegged to the *Euribor* rate plus a premium.

Contracting debt at non-concessional terms has exposed the Government to high-interest rates and refinancing risk. It should be noted that 82% (UGX.2.8tn) of this amount was used for budget support and not infrastructure development as laid down in the strategy.

I informed management that there is a risk that in the near future, revenue collections from URA may not be sufficient to fund government priorities but only settle interest and principal debt.

In response, management explained that the implementation of MTDS of FY2019/2020 was affected by the revenue shortfall during the financial year and the response to social-economic impact of the Covid-19 pandemic. This led to changes in the underlying macroeconomic assumptions used in the MTDS for FY 2019/2020. With the stabilisation of the economy when the pandemic wanes, the continuous implementation of the DRM, and the expected oil revenues, the future MTDS instruments will have less of commercial

borrowing plus exploring new financing options that will be enshrined in the GoU Financing strategy.

I advised Government to focus on reducing fiscal expenditure during periods of revenue under collection.

2.1.13.5 Under absorption of loans

A review of the loan disbursements revealed that several loans worth UGX.1.3 trillion appeared to be performing poorly, with some nearing expiry, while others reached the closing date without fully disbursing. Such low levels of performance undermine the attainment of planned development targets and render commitment charges paid in respect of undisbursed funds nugatory.

I noted that a total of EURO.2,211,284.7 (approx. UGX.9,241,334,679) has so far been paid in respect of three loans as commitment fees for the undisbursed funds. Management explained that there have been considerable efforts by this Ministry to ensure that absorption is improved.

I advised the Accounting Officer to identify and resolve any bottlenecks hindering the smooth implementation of Government projects.

2.1.13.6 Increasing loan contracts with stringent terms and conditions

The doctrine of foreign sovereign immunity provides that a foreign state generally is immune from the jurisdiction of the courts of another sovereign state. State immunity developed as an "undisputed principle of customary international law" and the law of nations based upon core aspects of sovereignty applicable in common law, civil law and other judicial systems. Under international Law, the waiver of immunity is acceptable but must be exercised with extreme caution. It is also important that every state comes up with clear guidelines and policies regarding the waiver of the state immunity and the extent of such waiver.

A review of the new loan agreements being signed by the GOU and different lenders indicates an increased waiver of immunity by the Minister of Finance with regards to the assets and property of Uganda within and outside Uganda. GOU irrevocably and unconditionally agreed to waive immunity over Uganda or its properties to which it or may become entitled to at any time whether under sovereign immunity or otherwise from any suit, jurisdiction of any arbitral institution or arbitral tribunal, judgment, arbitral award, service of process upon it or any agent, execution on judgment, enforcement of arbitral award, set-off, attachment prior to judgment, attachment in aid of execution to which it or its assets may be entitled in any legal action or proceedings or arbitral proceedings with respect to this agreement or any of the transactions contemplated.

Whereas the waivers of immunity form a major part of international business to protect lenders, there is need to exercise this function judiciously taking into considerations the general objective to protect and preserve public property of Uganda contained in Objective XXV of the national objectives and directive principles of state policy under the 1995 Constitution of the Republic of Uganda. This matter was also raised in my previous audit report but has not been actioned by government.

Management in response indicated that there are ongoing discussions with the respective financiers and consensus was reached on certain conditions such as advance of the 15% counterpart funding, insurance premium payment modality. However, the financiers insisted on retaining some conditions in the agreements and assured Government that although the condition are in the agreement, they have never been applied in any Country and that they do not think that it will ever be applied to any Country as the agreement allows for mutual agreements before any dispute is tabled before court.

I advised the Accounting Officer to continue engaging the financiers and the Attorney General to have these terms further reviewed.

2.1.13.7 Failure to Manage Risks associated with Cross currency Borrowing

It is good practice that the Treasury puts in place systems and controls that should ensure that financial losses resulting from foreign currency borrowing are avoided or minimised as much as possible. For example, if Government secures a loan in a foreign currency and the lender dictates the contractor to implement project works - as is the case with several new loans, it is only prudent that the turnkey agreements signed by Government with the contractor should be denominated in the loan currency to avoid financial loss.

A case in point was an exchange loss UGX.516,266,428 incurred under the Turnkey contractor for National Backbone Infrastructure Project (NBI/EGI) Phase 3). My reviews revealed that the cause of the additional payment resulted from the Turnkey agreement signed with the Contractor being denominated in USD currency while the loan agreement between GOU and Exim Bank was in the Chinese Yuan (RMB). This resulted into an exchange rate loss of USD.261,760 that the contractor did not want to incur.

I advised management to put in place robust risk management policies to curb financial losses resulting from cross-currency transaction risks.

2.1.14 Operations of Boards in Government Entities

The appointment of different boards in the different sectors is made by different ministers in the various sectors, in line with the laws establishing them. Although the various laws define the specifications and qualifications for one to be appointed on the board, they do not provide clear guidelines on the criteria to be adopted by the Ministers to identify the competent persons to be put on these boards.

There was also no harmonised position for the performance evaluation and rates of emoluments to be paid to the different boards, and as such, many boards have gone unassessed while the rates and types of emoluments paid keep varying across sectors. In addition, some boards have lasted for more than 15 years while others are involved in the day to day management of the entities.

The risk associated with this discretionary power is that it can be abused for selfish reasons. The absence of clear accountability frameworks has resulted in the different boards being mismanaged and in many of the commercial companies, losses are constantly reported. It was also noted that several board decisions over human resources

are in conflict with the Public service Standing Orders and yet the constitution defines public service to mean service in a civil capacity of Government or of a local government.

In response, management indicated that independent evaluations are being done by the Institutions and through the annual audits. However, the Ministry is preparing Guidelines for all Ministries to follow in the Board processes for appointment, appraisal to inform renewal/non-renewal and the conduct of the Board in daily operations of the Institution. These Guidelines are expected to be issued effective FY 2020/2021.

I await the outcome of the implementation of the new guidelines and I advise them to explore creating an independent body for recruitments of board members as is best practice.

2.1.15 Financing of Deemed Energy

a) Treasury-financed deemed energy payments to Achwa River Energy Project (ARPE) (41 MW) – UGX.64.69bn

I noted that the deemed energy claims by Achwa River Energy Project (ARPE) during the financial year had accumulated to UGX.64.69bn for which, only UGX.10.33bn was released by MoFPED through the MEMD leaving unpaid claims of UGX.54.36bn.

These claims are as a result of the inadequate transmission infrastructure to evacuate the power from the dam. The evacuation lines, though financed under the project, have not been completed due to delayed payments of Project Affected persons due to either inadequate funding or unsettled compensation disputes in court. This costs government in terms of delayed energising of the power lines, and the failure by the project to deliver on its objectives.

In addition, the levels of loan disbursement and utilisation is very low leading to substantial outstanding loan amounts not disbursed leading extra charge to government in terms of commitment fees.

Furthermore, government loses more monies in keeping the Owners Engineer on site for the extended project period due to non-availability of the project land by government. As a result, government has implemented short-term measures, such as construction of emergency double circuit power evacuation line at an additional cost to the project of about UGX.34bn, which cannot effectively handle the dam's production capacity.

In response, management explained that the construction of the permanent solution 132kV line, is slated to start before the close of FY 2020/2021. UETCL held Negotiations with the best evaluated bidder for substations and transmission line lots. A draft contract has submitted to KfW for a No objection. Upon receipt of no objection from KfW, award and Contract signature for the various lots will happen. This is expected to happen in January 2021. The level of loan disbursement is expected to improve once the Contractor starts works start and invoicing.

b) Tariff-financed deemed energy payments to mini-hydro plants – UGX.46.1 bn

UETCL incurred deemed energy payments amounting to USD.5,964,592.18 (UGX.22.2bn) and USD.6,425,017.89 (UGX.23.9bn) in the FYs 2018/2019 and 2019/2020, respectively. These amounts were approved through the tariff structure by the Electricity Regulatory Authority (ERA). These payments were attributed to inadequate transmission infrastructure, line outages and insufficient demand in some instances.

As at 30th June, 2020, the cumulative outstanding amount of deemed energy was UGX.110.79bn, which is unsustainable and may cause a significant strain on government resources if not passed through the tariff system. In addition, deemed energy charged through the tariff negatively impacts consumer prices, which may be a hindrance to electricity demand.

Government through the Regulator has not allowed these payments to pass through the tariff system nor has it pronounced itself on their settlement.

Management in response, attributed the cause of deemed energy is mainly due to lack of demand in the local areas and weak distribution infrastructure to evacuate the excess energy from the embedded power generators to load centers.

Further, management indicated that;

- Government through UETCL is extending the national grid to some of the areas like Mbale, Kabale, Northern Uganda and Western Uganda to stimulate demand and also evacuate excess energy from the existing and upcoming mini-hydro power plants;
- There is a policy direction to stop the inclusion of deemed energy clauses in the new Power Purchase Agreements; and that
- The ERA is also putting in place measures through wheeling agreements between UETCL and the power distributors to ensure grid availability on the part of the distributors so as to minimise deemed energy costs., on account of grid non-availability.

I await the outcome of these interventions. In the meantime I advised Management at MEMD and UETCL to liaise with the relevant stakeholders such as MoFPED and Development Partners to ensure that adequate funds are provided for construction of appropriate transmission infrastructure to evacuate any amount of power generated. In addition, the deemed energy liability incurred should be settled without further delay.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities, a statement from the Hon. Minister of Finance, Planning and Economic Development, a statement from the Secretary to the Treasury, a statement from the Accountant General, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

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

Responsibilities of Management for the Consolidated Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015 (as amended), the Accounting Officers are accountable to Parliament for the funds and resources of the Government of Uganda.

The Accountant General is appointed as the Accounting Officer and Receiver of Revenue for the Consolidated Fund. The Accountant General is therefore responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accountant General is responsible for assessing the Government's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Government of Uganda, and using the Financial Reporting Guide 2018 unless the Accountant General has a realistic alternative to the contrary.

The Accountant General is responsible for overseeing the Government's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

My objectives are to obtain reasonable assurance about whether the consolidated financial statements of government as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the government's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the government to fail to deliver its mandate.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Other Reporting Responsibilities

In accordance with Section 19(1) of the National Audit Act (NAA), 2008, I report to you, based on my work described on the audit of the GoU Consolidated Financial Statements that; except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the GoU consolidated financial statements, the activities, financial transactions and information reflected in the consolidated financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

2.1.16 Management of the Government of Uganda's fleet

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda. Management of government vehicles (Fleet management) is faced with a number of challenges, such as: inability to respond to national emergencies, like COVID 19; inability to support the delivery of public service by government entities; high government expenditure on purchase of vehicles; misuse of government vehicles; inaccurate vehicle management records; and a general lack of a comprehensive and standard government fleet management policy.

Subsequently, I developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and to identify any impediments and make recommendations for improvement. Specifically, the audit was intended to ascertain whether government Vehicles were/are;

- Acquired in compliance with Government vehicle acquisition guidelines;
- Comprehensively recorded in the assets register to ensure their proper management;
- Adequately allocated, operated and utilised to enable delivery of public service;
- Properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Disposed in compliance with Public Procurement and Disposal of Public Assets (PPDA) guidelines, and disposal proceeds are properly accounted for.

I sampled fifty (50) Central government entities including 14 ministries, 11 regional referral hospitals and 25 authorities/agencies, and developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and to identify any impediments and make recommendations for improvement. The study covered three (3) financial years: 2017/18-2019/20.

36 of the 50 selected entities planned to spend UGX.187.1Bn on acquisition of vehicles from government funding over the three years. A sum of UGX.177.1Bn (95%) was received for the purpose, and the entities spent a total of UGX.176Bn (99%) to acquire 677 vehicles.

In the same period, the entities received UGX.52.0Bn from donors and spent a total of UGX.38.9Bn (75%) to acquire an additional 202 vehicles.

Below is a summary of the key findings I noted, the details of which are included in individual reports issued separately;

- a) A review of 554 vehicles procured by the sampled entities revealed that (424) vehicles (77%) procured at a total cost of UGX.82.1bn were in line with the approved engine capacities, while 130 (23%) vehicles (including 10 cleared by MoPS) procured at a cost of UGX.33.9bn had engine capacities higher than the recommended limits.

This may result into unnecessary increases in fuel and maintenance costs due to the operation of a fleet with excessive engine capacities.

- b)** Furthermore, I observed that 38 entities (76.0%) out of the 50 entities did not have a specific policy or guidelines on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. This was in addition to the absence of a comprehensive standardized fleet management policy of Government. Different aspects of government vehicles management are found in different policies and guidelines cited in various government documents, such as; the Uganda Public Service Standing Orders 2010, the Public Procurement and Disposal Act, 2014, and Treasury Instructions, 2017. This affects the entities' ability to address the unique motor vehicle management challenges which may not be envisaged in the standing Orders and Treasury Instructions.
- c)** A review of the vehicle allocation to key service units or departments in the selected entities revealed that 27 (54%) out of 50 entities were not adequately allocated vehicles. This affects the supervision and monitoring efforts of the entity departments/units, thus affecting the level of service delivery in regard to execution of entity mandates.

Furthermore, a review of a sample of 512 out of 709 vehicles allocated to entitled categories of officers under the Public Service Standing Orders in 17 entities revealed that 70 (14%) of the vehicles were beyond the recommended/prescribed engine capacities to those categories of staff. I further noted that vehicles which were allocated to officials in Government Agencies, such as; Rural Electrification Agency and NAADs, did not follow the entitled officers criteria, and as a result, I could not confirm whether the vehicles were within the recommended type of vehicle and engine capacities since the categories of the officials in those Agencies were not covered under the Public Service Circular Standing Instructions on standardization of vehicles for Ministers, other entitled officers and Projects.

- d)** I noted that 33 of the selected entities holding a total of 4,979 vehicles spent UGX.123.4bn on vehicle maintenance, and had an increment of 35.3% of the average total maintenance costs per vehicle over the 3 year period. The increasing maintenance costs were attributed to the ageing fleet. For example, 1,794 vehicles (55%) out of 3,234 vehicles held by 27 entities had exceeded the recommended 5 years useful life or had their mileage above the recommended 250,000km.

I have advised that there is need for Government, to undertake a comprehensive review of the current public service vehicle standardization guidelines with a view of enhancing efficiency.

2.1.17 Continued Expenditure off the Integrated Financial Management System (IFMS) – UGX.285,320,310,509

The government of Uganda introduced the IFMS with a core objective of ensuring accurate, reliable and complete financial information for Government Ministries, Departments, Agencies and Local Authorities as well as an increase in the transparency of public spending.

From a sample of ministries, I observed that several entities still send huge block figures outside the system after charging expenditure codes on the system yet the ultimate expenditure cannot be restricted to what was charged. It was also noted that a number of entities post these funds to commercial bank accounts a practice that was stopped many years back.

In response, Management explained that IFMS is now fully operational in 111 Central Governments (CG) (99%) except for UNOC and URA and 156 Local Governments (LG) (89%) except for 19 Districts still operating a Hybrid form of IFMS. Whereas all votes on IFMS spend on the system, there are scenarios where use of a commercial bank is necessary. However, even in these cases, the transfer of funds to the commercial bank is on IFMS, requiring a description of what these funds are for.

I advised the Accountant General to review the scenarios under which expenditure off the IFMS is accepted with a view of mitigating against potential misuse.



John F.S. Muwanga
AUDITOR GENERAL

23rd February, 2021

2.2 REPORT AND OPINION OF THE AUDITOR GENERAL ON THE GOVERNMENT OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS OF THE LOCAL GOVERNMENTS FOR THE YEAR ENDED 30TH JUNE 2020

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying consolidated financial statements of Local Governments, which comprise the Consolidated Statement of Financial Position as at 30th June 2020, the Consolidated Statement of Financial Performance, the Consolidated Statement of Changes in Equity, the Consolidated Statement of Cash Flows, together with other accompanying Consolidated statements for the year then ended, and notes to the Consolidated financial statements, including a summary of significant accounting policies.

In my opinion, the consolidated financial statements of Local Governments for the year ended 30th June, 2020 are prepared in all material respects, in accordance with section 51 of the Public Finance Management Act (PFMA) 2015 (as amended) and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of my report. I am independent of the Local Governments in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my ethical responsibilities in accordance with the other requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the consolidated financial statements of the current period. These matters were addressed in the context of my audit of the consolidated financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. The detailed findings for each of these matters are reported in the individual reports.

I have determined the matter described below as the key audit matter to be communicated in my report.

2.2.1 Implementation of the approved budget

Every year, Government plans and allocates funds to Local Governments for implementation of activities that would enable the country to attain sustainable development. I observed that Local Governments have challenges with regard to implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a

result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with Local Governments which include; underperformance of revenue, under absorption of funds, partial and non-implementation of outputs.

I consequently developed procedures to address the above risks and also assess the performance of the entities in the implementation of the approved budget of 2019/20.

A review of the consolidated financial statements and accompanying schedules revealed that the consolidated Local Governments had an approved budget of UGX.4,859,426,310,851, out of which UGX.4,175,066,886,410 was warranted/ availed by the end of the financial year. The total expenditure for the year was UGX.3,964,053,230,270 out of which UGX.2,830,892,426,465³ (71%) was spent on employee costs and transfers to other units while UGX.1,133,160,803,805 was available for direct implementation of service delivery outputs.

The outbreak of the Covid-19 Pandemic affected the implementation of the 2019/2020 budget for a number of entities especially implementation of activities in the last half of the financial year. A number of activities were not implemented as a result of budget cuts and the lock down measures instituted to control the spread of the pandemic.

From my review I noted the following;

No	Observation	Recommendation
i.	<p><u>Performance of receipts/revenue for local Governments</u></p> <p>The local Governments budgeted to receive UGX.4,859,426,310,851 (revised) as total revenue. I noted that, UGX.4,175,066,886,410 was warranted/ received representing 86% performance. Under release of funds results in non-implementation of planned activities.</p> <p>The MoFPED noted the shortcoming and explained that Government of Uganda (GoU) operates a Cash budget based on actual revenue collections as a basis for release of funds to Votes and that the under release of funds was due to inadequate revenue inflows given the economic conditions and effects of Covid-19 during the last half of financial year 2019/20. He further pledged to roll over to the affected activities to following financial year as it is usually the case.</p>	<p>The MoFPED was advised to ensure that they make good the funding shortage.</p>
ii.	<p><u>Absorption of funds</u></p> <p>Out of the total receipts for the financial year of UGX.4,175,066,886,410, UGX.3,964,053,230,270 (95%) was spent by the entities resulting in an unspent balance of UGX.211,013,656,140 (05%). The unspent balance at the end of the financial year was subsequently swept back to the</p>	<p>I advised the Accounting Officers to ensure that funds for these activities are rolled over and subsequently ensure the</p>

	<p>consolidated fund account.</p> <p>Under absorption of released funds results in non-implementation of planned activities and negates the purpose for which funds were disbursed. For example, implementation of USMID projects in benefiting Municipal Councils were not undertaken during the year.</p>	speedy implementation of the affected activities.																				
iii.	<p><u>Off-budget financing</u></p> <p>56 of the 175 audited entities received off budget financing amounting to UGX.48.8bn representing 3% of the total approved budgets of these (56) entities.</p> <p>These funds were never transferred to the UCF contrary to the PFMA. Similarly, the funds were never included in the budgets of the Local Governments for appropriation by respective councils.</p> <p>Off-budget financing was attributed to challenges in in-putting all these sources of financing into the PBS system, and capacity gaps within the planning units of the entities. Non remittance of off budget funds is contrary to the law and may also result in duplication of activities.</p>	I advised Government to ensure that all funds included in the PBS and appropriated by Parliament and expenditure of such funds follows the government financial system.																				
iv.	<p><u>Quantification of outputs</u></p> <p>Out of a total of 2,645 out puts worth UGX.683bn sampled for assessment in the 189 entities, I assessed the extent of quantification of these out-puts. I noted that 1,933 outputs (73%) worth UGX.439bn were fully quantified, 216 outputs (8%) worth UGX.90bn were partially quantified while 496 out puts (19%) worth UGX.154bn were not quantified at all as detailed in the table below;</p> <p><u>Extent of quantification of outputs</u></p> <table border="1"> <thead> <tr> <th>Category</th> <th>No.</th> <th>% per</th> <th>Amount UGX.(Bn)</th> </tr> </thead> <tbody> <tr> <td>Fully Quantified</td> <td>1933</td> <td>73</td> <td>439</td> </tr> <tr> <td>Partially Quantified</td> <td>216</td> <td>8</td> <td>90</td> </tr> <tr> <td>Not quantified</td> <td>496</td> <td>19</td> <td>154</td> </tr> <tr> <td>Total Sampled</td> <td>2645</td> <td>100</td> <td>683</td> </tr> </tbody> </table> <p>Failure to fully quantify out-puts was attributed to absence of Monitoring and Evaluation (M&E) functions to review work plans and the information entered in the PBS by the planners. In some cases, planners were not conversant with the PBS system and needed training while some entities lacked planners. Non quantification of outputs/activities makes it difficult to assess the extent to which the entities have undertaken the implementation of the planned activities.</p>	Category	No.	% per	Amount UGX.(Bn)	Fully Quantified	1933	73	439	Partially Quantified	216	8	90	Not quantified	496	19	154	Total Sampled	2645	100	683	Government is advised to address the challenges such as limitations of the PBS tool, lack of M & E officers so that planned out-puts are sufficiently quantified.
Category	No.	% per	Amount UGX.(Bn)																			
Fully Quantified	1933	73	439																			
Partially Quantified	216	8	90																			
Not quantified	496	19	154																			
Total Sampled	2645	100	683																			
v.	<p><u>Implementation of Quantified outputs</u></p>	I advised Government to ensure that activities																				

	<p>Out of a total of 1,933 quantified out-puts worth UGX.439bn assessed, 1,206 (62%) outputs worth UGX.211bn were fully implemented, 581 out puts (30%) worth UGX.220bn were partially implemented, while 146 outputs (8%) worth UGX.8bn were not implemented at all as summarised in the table below.</p> <p>Extent of implementation of quantified outputs</p> <table border="1"> <thead> <tr> <th>Category</th><th>No.</th><th>% per</th><th>Amount UGX.(Bn)</th></tr> </thead> <tbody> <tr> <td>Fully Implemented</td><td>1,206</td><td>62</td><td>211</td></tr> <tr> <td>Partially Implemented</td><td>581</td><td>30</td><td>220</td></tr> <tr> <td>Not Implemented</td><td>146</td><td>8</td><td>8</td></tr> <tr> <td>Total Sampled</td><td>1,933</td><td>100</td><td>439</td></tr> </tbody> </table> <p>Figure 2: Extent of implementation of planned activities</p> <table border="1"> <caption>Data for Figure 2: Extent of implementation of planned activities</caption> <thead> <tr> <th>Implementation Status</th><th>Percentage</th></tr> </thead> <tbody> <tr> <td>Fully Implemented</td><td>62%</td></tr> <tr> <td>Partially Implemented</td><td>30%</td></tr> <tr> <td>Not Implemented</td><td>8%</td></tr> </tbody> </table> <p>Partial and non-implementation of activities/outputs was attributed to unrealistic targets that are not based on past experience, inadequate funding, poor contract management practices, burden of settling domestic arrears and change of priorities without corresponding availability of resources. Partial and non-implementation of activities denies the beneficiaries services.</p> <p>The outbreak of the Covid-19 pandemic affected the implementation of the 2019/2020 budget, especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic.</p>	Category	No.	% per	Amount UGX.(Bn)	Fully Implemented	1,206	62	211	Partially Implemented	581	30	220	Not Implemented	146	8	8	Total Sampled	1,933	100	439	Implementation Status	Percentage	Fully Implemented	62%	Partially Implemented	30%	Not Implemented	8%	<p>that were not fully implemented are rolled over to the subsequent financial years for implementation.</p>
Category	No.	% per	Amount UGX.(Bn)																											
Fully Implemented	1,206	62	211																											
Partially Implemented	581	30	220																											
Not Implemented	146	8	8																											
Total Sampled	1,933	100	439																											
Implementation Status	Percentage																													
Fully Implemented	62%																													
Partially Implemented	30%																													
Not Implemented	8%																													

2.2.2 **Management of Covid -19 Interventions**

In the wake of the Covid-19 pandemic coupled with Government's imposed restrictions to combat the spread of the disease, this greatly reduced the economic activity in the country which impacted on the cash flow collections by URA.

Parliament of Uganda approved a supplementary budget of UGX.284bn for multi sectoral interventions, to enable the Government respond to and manage the Covid-19 pandemic. Out of these funds a sum of UGX.22bn was disbursed by Treasury to 134 districts for the purpose during the financial year 2019/2020.

I undertook an audit of these funds in 134 districts and below is a summary of the key findings, the details of which are included in individual reports issued separately;

SN	Observation	Recommendation
i	<p><u>Cash donations utilised at source</u></p> <p>Paragraph 1(a) of the Guidelines for management of Covid-19 response fund donations issued by the PSST to all accounting officers (on the 28th April, 2020) states that all cash contributions shall be banked directly by the donors on the national collection account.</p> <p>Contrary to the PS/ST's guidance, UGX.0.85bn (15%) out of UGX.5.61bn total cash donations was utilised at source in 56 entities. The balance of UGX.4.758bn was banked on designated accounts of the entities as guided by the PS/ST.</p> <p>The failure to bank the cash exposes the funds to the risk of loss and misuse.</p> <p>The Accounting Officers explained that the use of cash received at source was due to the need to respond expeditiously to the emergencies occasioned by the pandemic and the lockdown measures instituted by government.</p>	<p>I advised Accounting Officers to adhere to the PS/ST's guidelines on banking of cash even during times of emergency.</p>
ii	<p><u>Quantification and Implementation of planned activities</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure</p> <p>Out of 134 entities analysed, 133 (99%) entities had work plans with a total of 3,113 activities. Out of these, 2,936 activities were fully quantified while 177 (5.7%) activities were not sufficiently quantified, which hindered me from assessing the extent of achievement of the activities.</p> <p>Failure to quantify activities creates ambiguities in allocation of funds and budget slack which can be exploited to divert funds.</p> <p>Out of the 2,936 quantified activities, 2,819 (96%) activities were fully implemented while 93 (3%) were partially implemented and 33 (1%) were not implemented at all.</p> <p>The failure to implement planned activities implies that the expected services were not received by the beneficiaries.</p>	<p>I advised the Accounting Officers to ensure that activities in the work-plans are comprehensively quantified to justify funding, support implementation of the work-plans by having clear and verifiable targets and to enable assessment of management's performance.</p>

	The Accounting Officers attributed this to the nature of some of the activities that were difficult to quantify, as well as poor planning and budgeting practises within the votes.	
iii	<p><u>Compliance with Procurement regulations</u></p> <p>Paragraph 5 of the guidelines issued by the PS/ST on the receipt and accountability for donations for Covid-19 requires accounting officers to follow PPDA regulations which guide on how procurements should be undertaken under emergency conditions.</p> <p>A total of 20 entities undertook procurements worth UGX.2.95bn without fully adhering to the procurement rules and regulations. Some of the anomalies observed included: irregular use of direct procurements, procurements without signed contracts, late delivery of goods, payments before receiving goods and failure to involve the contracts committee.</p> <p>Non-compliance with the procurement regulations exposes public funds to misuse and impairs the achievement of value for money.</p> <p>The Accounting Officers attributed this to the emergency nature of the procurements given the prevailing circumstances.</p>	I advised the Accounting Officers to adhere to the procurement guidelines even in cases of emergencies.
iv	<p><u>Unaccounted for funds</u></p> <p>Paragraph 10.10.1 of the Treasury Instructions 2017 provides that all payments must be adequately supported with sufficient details to enable them to be checked without reference to other documents. 559,150,599</p> <p>UGX.559,150,500 disbursed to 15 entities remained unaccounted for at the time of audit. I could not establish whether the funds were put to proper use.</p> <p>The failure to account for the funds was attributed to the peculiar circumstances of the pandemic and lockdown measures which affected the operations of the entities and thus the ability to prepare and present the accountabilities.</p>	I advised the Accounting Officers to follow up on all pending accountabilities failure of which the funds should be recovered.
v	<p><u>Valuation of donations in Kind</u></p> <p>Paragraph 15.5.1 of the Treasury Instructions 2017 states that inventories are accounted for by value as well as by quantity, and it is necessary for an Accounting Officer to keep records so as to determine the unit cost of each inventory item and the reconciliation of the total value of the stocks of inventories with the financial records. The PS/ST also guided that all items received in kind should be taken on charge, distributed with the approval of the Covid-19 task force and appropriately accounted for.</p>	I advised the Accounting Officers to adhere to the guidelines regarding the management and distribution of government inventories and in future develop alternative accountability mechanisms in unique situations.

	<p>90 (69%) out of 130 entities that received donations in kind did not undertake valuations contrary to paragraph 15.5.1 of the Treasury Instructions, 2017 while 69 (51%) entities did not record the donated items in the stores. This resulted into misstatement of financial statement balances.</p> <p>The failure to adhere to the guidelines on donations was attributed capacity gaps within entities such as inadequate staff, the emergency nature of the activities during the lockdown, and the need to adhere to ministry of health SOPs in regard to the spread of the virus.</p>	
vi	<p><u>Management of Quarantine Centres</u></p> <p>A total of 43 entities faced challenges in the management and operation of quarantine centres under their charge. The challenges faced included: insufficient PPEs, lack of necessary staff at the quarantine centres, failure to provide basic utilities such as water and power and non-utilisation of the quarantine centres.</p> <p>This may have hampered Government efforts towards the containment of the spread of the pandemic.</p> <p>The Accounting Officers explained that the failure to properly manage the quarantine centres was due to inadequate funding for the acquisition of supplies including PPEs, lack of trained staff to manage the centres, and space constraints.</p>	I advised that accounting officers to put in place contingency plans should such emergencies re-occur.
vii	<p><u>Diversion of funds</u></p> <p>Regulation 18 (2) of the Public Finance Management Regulations, 2016 provides that an Accounting Officer who intends to spend monies for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount was appropriated by the Appropriation Act shall, in writing, request the Minister for approval.</p> <p>I noted that funds amounting to UGX.0.0491bn, released for the implementation of Covid-19 activities in five (5) entities was diverted and spent on items other than those for which the funds were disbursed.</p> <p>Diversions affect the achievement of the goals and objectives for which the funds had been released.</p>	I advised the Accounting Officers to adhere to the implementation of activities as stipulated

Emphasis of Matter

Without qualifying my opinion, I draw attention to the following matter presented and disclosed in the financial statements.

2.2.3 Receivables

Paragraph 15.12.5 of the Treasury Instructions, 2017 indicates that, the Accounting Officer of a vote is responsible for management of debtors and other amounts accruing to an entity including maintaining proper records, follow up and recovery of outstanding amounts, accounting and reporting.

I noted that the Local Governments had receivables of UGX.179,515,803,262 as presented in the consolidated Statement of Financial Position and disclosed in note 19 to the consolidated financial statements. I further noted an increase in receivables by UGX.19,445,607,793 (12%) from UGX.160,070,195,469 in the previous year as shown in the table below.

Table 9: Showing receivables trend for Local Governments

Details	30 June 2020 (UGX)	30 June 2019 (UGX)	Decrease/increase (UGX)
Loans (Short Term)	4,086,076,440	5,605,754,394	-1,519,677,954
Advances	91,085,968,101	40,085,174,999	51,000,793,102
Outstanding Letters of Credit	3,110,053,408	7,127,240	3,102,926,168
Prepayments	1,503,641,580		1,503,641,580
Other accounts receivable	71,193,097,944	114,372,138,836	-43,179,040,892
Total Receivables	179,515,803,262	160,070,195,469	19,445,607,793

Source: Consolidated financial statements

Receivables represent an idle asset that would otherwise be used for service delivery.

The Accounting Officers acknowledged the matter and attributed the increase to the change in the basis of accounting from modified cash to modified accrual effective FY 2019/2020 that required Local Governments to accrue some revenue. In an interaction with the Accountant General, he explained that he had issued a Domestic Revenue Mobilization Strategy which included revenue recovery measures that would help votes and Uganda Revenue Authority recover these revenues.

I noted the explanations and I await the outcome of the actions. In the meantime, the Accountant General should ensure that responsible Accounting Officers of Local Government votes follow up and recover the outstanding funds.

Other Matter

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

2.2.4 Link between GoU Chart of accounts and the PBS

Paragraph 7.10.2 of the Treasury Instructions, 2017 requires that the classification of revenues, expenditures, and other financial transactions under the National Budget or Appropriation Act and the estimates of revenues and expenditures of the entities listed above shall be the same as that under the Chart of Accounts.

Program Based Budgeting (PBB) was rolled out to Local Governments effective FY 2018/2019 and was implemented on the PBS to strengthen the link between financial budgets of Local Governments with results.

I, however, observed that it was difficult for Local Governments to budget against particular codes and therefore charge and report on the same codes. For instance;

- Uganda Road Fund (URF) which is other Government transfers can only be budgeted and spent as non-wage recurrent expenditure yet the funds are also spent on infrastructure development.
- Donor funds can only be budgeted for under development expenditure yet not all donor funds are development in nature.

These distortions in budgeting have led to numerous mischarge of expenditure in Local Governments, an indication that budgets and results reported are not linked which has affected greatly the individual and the consolidated financial statements.

The Accountant General explained that the Chart of Accounts is the basis for design of all GoU financial management and budgeting systems including IFMS and PBS and he further stated that where codes are found inactive or not usable, the affected votes should submit a list of the codes to the Treasury and Director Budget for appropriate action. However, he indicated that the inactive codes would be reviewed in the PBS during the ongoing budget process for FY 2021/2022. I await the outcome of the revision process.

2.2.5 Recognition of non-produced assets (land)

Paragraph 5.2.2 (h) of the Treasury Instructions, 2017 defines non produced assets as natural resource assets such as land and forests that may be owned by a Government entity and that non-produced assets shall not be fully charged to revenue in the period of acquisition but shall be carried in the books of accounts over their useful economic lives.

With the enactment of the PFMA, 2015 UGX.147,568,651,851 was reported as non-produced assets for the year under review. However, there was no schedule to provide information relating to the above mentioned land leading to inadequate disclosure and posing a risk of loss of land.

The Accountant General explained that the non-recognition of land in the financial statements was due to lack of value of the land and that going forward, GoU had issued an Asset Management Policy which would spearhead the asset valuation activities and recognition in the financial statements. He also stated that the respective Accounting Officers should provide schedules for the land under their control.

I await the outcome arising from the issuance of the asset management policy

2.2.6 Disclosures of donations in kind

Paragraph 10.19.2 of the Treasury Instruction, 2017 requires that an Accounting Officer shall ensure that all (such) donations are properly recorded and accounted for. Accordingly, the Accounting Officer shall take reasonable steps to obtain the fair value of the donations

received by requesting the DP to provide in writing the estimated cost of the donated items or by comparing the price of the items with similar items in the market.

Furthermore, Paragraph 10.19.3 of the Treasury Instruction, 2017 requires that all donations in kind are budgeted for. An Accounting Officer of a Local Government vote, shall report to the council so that the donations received are included in the supplementary estimates.

I, however, observed that most Local Governments did not obtain the fair value of donations in kind. This led to understatement of revenues and expenditures of the affected Local Governments and the consolidated accounts. It was further noted that the local donations were not reported to the council to be included in the supplementary estimates.

The Accountant General stated that the relevant Accounting Officers should be tasked to explain the non-disclosure of donations in kind. I advised him to ensure that Local Governments produce lists of donations and obtain values for all donated items to be subsequently included in the financial statements.

2.2.7 Consolidation of all Local Governments

Section 52(1)(b) of the Public finance management Act (PFMA), 2015, as amended requires that the Accountant General shall within three months after the end of each financial year prepare and submit to the Minister and the Auditor General the consolidated annual accounts of the Local Governments.

A review of the consolidated financial statements of local Governments revealed that three (03) District Local Governments and two (02) Municipal Councils with a total budget and actual expenditure of over UGX 70 billion were not consolidated as shown below.

Table 10: Showing un-consolidated Local Governments

Sn	Entity	Approved/revised Budget	Actual Expenditure
1	Isingiro DLG	40,198,339,051	31,726,422,089
2	Zombo DLG	21,679,835,582	20,413,835,651
3	Pakwach DLG	14,900,110,324	13,758,644,044
4	Ntungamo MC	7,905,931,021	4,003,108,341
5	Njeru MC	8,536,343,623	8,470,258,437
Total		93,220,559,601	78,372,268,562

Source: consolidated financial statements and schedules

This was attributed to challenges in preparing quality financial statements in time by the affected local Governments.

The Accountant General acknowledged the shortcoming and explained that despite several attempts and reminders, the affected Local Government votes failed to submit financial statements for consolidation. He further stated that the respective Accounting Officers should be tasked to explain.

I urged the Accountant General to put in place measures to ensure that all Local Government votes submit their financial statements timely for consolidation and also

understand the challenges experienced to inform the required support needed by these Local Governments.

Details of other information, accounting officers and my responsibilities are included in **Annexure 1**.

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

In accordance with section 13 of the NAA 2008, I have a responsibility to report material findings on the compliance of Local Governments, with specific matters in key legislation. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

2.2.8 Management of Government Fleet

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda. Management of government vehicles (Fleet management) is faced with a number of challenges, such as: inability to respond to national emergencies, like Covid-19; inability to support the delivery of public service by government entities; high government expenditure on purchase of vehicles; misuse of government vehicles; inaccurate vehicle management records; and a general lack of a comprehensive and standard government fleet management policy.

I sampled eleven (11) District local government entities, and developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and to identify any impediments and make recommendations for improvement. The study covered three (3) financial years: 2017/2018-2019/2020. I noted the following;

Four (4) of the 11 selected entities planned to spend UGX.1.288bn on acquisition of vehicles from government funding over the three years. A sum of UGX.1.228bn (95%) was received for the purpose, and the entities spent a total of UGX.1.072bn (87%) to acquire 6 vehicles. I noted that the government budget for the purchase of vehicles was not fully released in the sampled entities, which indicated a budget shortfall of UGX.60.3m.

Below is a summary of the key findings I noted, the details of which are included in individual reports issued separately;

- a) Six (6) vehicles procured by the 4 entities at a total cost of UGX.1.072bn revealed that the entities fully complied with the approved vehicle standardization guidelines of government as the procured vehicles were in line with the approved engine capacities. I commended the Accounting Officers for the good practice.
- b) I further observed that all the 11 selected entities (100%) did not have a specific policy or guidelines on motor vehicle management to guide the usage of motor vehicles and eliminate theft, losses, wastage and misuse. Guidelines for management of government vehicles were found scattered in the Standing Orders, Treasury Instructions and the various Circulars issued by various authorities. I also noted the absence of a comprehensive standardized fleet management policy of Government. This affects the entities' ability to address the unique motor vehicle management challenges which may not be envisaged in the Standing Orders and Treasury Instructions.
- c) A review of log books for a sample of 95 vehicles held by 4 districts revealed that none of the log books for 95 vehicles (100%) had been updated on a weekly basis and duly certified by an authorizing Officer. I further noted that fuel registers for all the sampled vehicles were not maintained. The failure to maintain vehicle log books makes it difficult for management to track vehicle movements, fuel usage and vehicle maintenance expenditure. This in turn may lead to misuse of vehicles for unauthorized journeys or purposes.

I however observed that the entities still had manual log books which make compliance to this requirement difficult and not effective, especially with entities with a large fleet.

- d) A review of the vehicle allocation to key service units or departments in the selected entities revealed that 8 (73%) out of 11 entities were not adequately allocated vehicles. This affects the supervision and monitoring efforts of the entity departments/units, thus affecting the level of service delivery in regard to execution of entity mandates.
- e) I noted that 8 of the selected entities holding a total of 301 vehicles spent a total of UGX.2.3bn on vehicle maintenance, and had an increment of 44.7% of the annual average maintenance costs per vehicle over the 3 year period. The increasing maintenance costs were attributed to the ageing fleet. For example, 23 vehicles (88%) out of 26 vehicles held by Kabalore DLG had exceeded the recommended 5 years useful life or had their mileage above the recommended 250,000km.

I have advised that there is need for Government, to undertake a comprehensive review of the current public service vehicle standardization guidelines with a view of enhancing efficiency.

2.2.9 Garbage Management

The increased urban, economic and industrial activities and the resultant surge in population have led to an increase in the quantity of solid waste generated in Urban Councils (MCs). Garbage management is under the mandate of MC's. MC's have an

enabling legal frame work in place which include section 26 (part three of the second schedule) of the Local Government Act, 1997 and Chapter 1.3 (Under Roles & Responsibilities) of the Garbage Management Guideline for a Clean, Safe Attractive Urban Environment in Uganda July, 2010. The guide stipulates that MCs should put in place approved Garbage management Strategies and Plans.

Despite the above, the media and the public over the years have voiced instances of failure by MC's to collect, transport and treat/disposal garbage leading to littering of streets and overflowing garbage skips emitting pungent smell.

It is against this background that I sampled 21 MC's out of 41 to ascertain the extent of garbage management, ascertain bottlenecks and give recommendations for improvement. Below are my findings;

2.2.9.1 By-laws on Garbage Management

A review of the sampled 21 MCs out of a total of 41 revealed that 06 (29%) had approved by-laws in line with Section 39(1) of Local Government Act, 1997 (as amended) that empowers MCs to make by-laws in relation to their powers and functions. The other 15 (71%) were found lacking.

Of the 71% that lacked the bylaws, 05 (33%) had draft by-laws that were awaiting the approval of either the respective Council and/or the Attorney General. The existence of by-laws, streamlines the implementation of garbage management activities in MCs. In such MCs, I noted good practices like garbage sorting and medical waste being disposed off in incinerators or pits located in gazetted places.

I noted that MCs that lacked by-laws were synonymous with dumping waste in un-gazetted areas, among other. In addition, they lacked enforcement mechanisms and punitive measures for offenders. The lack of by-laws was mainly attributed to funding limitations, reluctance by management of the MCs and delays by the Attorney General to approve draft by-laws.

I advised MC's to prioritise funding of the development and enactment of by-laws to ensure better garbage management, leading to cleaner environs. I also advised them to liaise with The Attorney General's office to expedite the processes for approval of by-laws.

2.2.9.2 Garbage Management Strategy and Plan

I noted that while 08 (38%) out of the 21 MCs had Garbage Management Strategies and Plans, to guide the implementation of solid waste management, 13 (62%) lacked the strategies and plans.

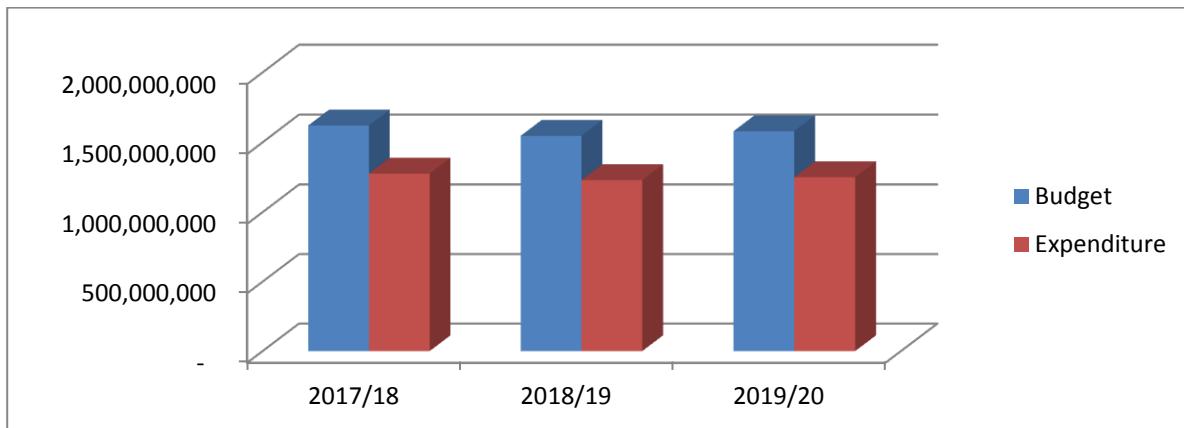
MCs, which had Garbage Management Strategies and Plans were relatively better in managing the garbage collection function, despite the ever-increasing volumes of waste. On the other hand, the MCs that lacked Garbage Management Strategy and Plan attributed it to lack of funding, leading to haphazard management of the garbage activities.

I advised MC's to prioritise funding MCs to develop Solid waste Management Strategies and Plans to help streamline garbage management activities.

2.2.9.3 Funding of Garbage management in Urban Councils

I obtained and analysed funding data/information of the 21 MCs relating to garbage management for the three financial years, 2017/18 to 2019/20.

I noted that the funding of garbage activities in MCs had virtually stayed constant in the three years. The MCs received on average 79% of the budgeted funding for garbage management in the year under review (FY 2019/20), which was more or less the same in the FYs 2018/19 and 2017/18, where the outturn was 80% and 79% respectively, as shown in **Graph below**.



A further analysis revealed that in the year under review (FY 2019/20), the MCs of Njeru, Mubende, Lira and Nebbi were well funded, with all getting 100% of the budgeted funds. The worst funded MCs were Busia, Moroto and Mbale, with funding performance of 5%, 8% and 9% respectively.

I also noted that garbage collection mostly depended on local revenue, whose performance had negatively been affected by the COVID 19 lockdown measures like closure of markets. The inadequate funding is a challenge to the MCs, given that the volumes of garbage generated in urban areas keeps increasing as the population increases. This leads to failure to timely collect and dispose garbage. It also poses a health hazard to the urban communities.

I advise for Government to increase the funding to Urban Councils for better management of garbage collection. I also advised the Accounting Officers to consider coming up with policies of charging the inhabitants monthly fees to fund garbage management activities.

2.2.9.4 Data and records on the Garbage generated

Through document review and interviews, I noted that 10 (48%) of the MCs did not maintain data and records on the garbage volumes generated annually, while 11 (52%) did. For the MCs that maintained records, the data entry clerks stationed at the compost and disposal sites carried out the work. A number of the records were however noted to be haphazard and not up-to-date.

Lack of records on garbage may result in unrealistic budgeting for garbage management, and uninformed decision-making. The affected MCs mainly attributed this to lack of appreciation of the need for records.

I advised the MCs to ensure that data and records on garbage collection is maintained and that the data entry clerks are trained and supervised.

2.2.9.5 Public Awareness and Sensitization

I noted that while 14 (67%) of the 21 MCs undertook public awareness and sensitization on safe disposal and sustainable waste management in the year under review, the other 07 (33%) did not. I further noted that even for the MCs that undertook it, the awareness and sensitization campaigns were partial because not all planned outputs were achieved.

Lack of or inadequate public awareness in garbage management leads to lack of community participation in areas of garbage sorting, re-use, recycling, which leads to blockage of water drainage systems, among others. The reason given for the above was inadequate funding.

I advise Government and MC's to prioritise funding of awareness and sensitization campaigns of the urban populace so that they become responsible and participate in maintaining the environment.

2.2.9.6 Protective wear during garbage collection and disposal

The National Environment (Waste Management) Regulations, S.I. No 52/1999 (d), require that the personnel involved in the collection, transportation or storage of waste are provided with adequate protective and safety clothing. I noted that while 12 (57%) of MCs did not enforce the wearing of protective gear during waste management handling, 9 (43%) were compliant.

The failure to provide adequate protective wear to staff can lead to exposure to health hazards like diseases and cuts while picking, collecting and disposing the garbage. In addition, in cases of accidents and any related health hazards, the MCs risk incurring litigation costs and reputational damage. This above was attributed to insufficient funding to procure the required protective wear and failure by MCs to enforce adherence.

I advised Government through Ministry of Gender, Labour and Social Development to enforce the adherence to Occupational Safety and Health Act, No 9, 2006, through inspection and monitoring.

2.2.9.7 Equipment for Garbage collection and disposal

I observed that critical equipment like garbage trucks, garbage skips and skip loaders, among others, were inadequate in the MCs. Equipment is critical in the collection and disposal of garbage.

Out of the 21 MCs, I analysed availability of critical equipment for 14 MCs (that availed data/information). My analysis revealed that 14 MCs possessed only 14 (35%) garbage trucks out of the required 40, to transport garbage to the dumpsites, as shown table below;

Table 11: Availability of garbage equipment

S/ N	Urban Council	Garbage trucks		Garbage skips		Skip (wheel) loader	
		Required	Available	Required	Available	Required	Available
1	Njeru MC	3	1	0	2		
2	Mubende MC	3	0	40	0	2	0
3	Masaka MC	3	1			2	0
4	Lugazi MC	3	0	40	0		
5	Lira MC	4	1			1	1
6	Kamuli MC	3	3	40	0		
7	Kabale MC			24	14	1	1
8	Jinja MC	1	0			3	3
9	Iganga MC	5	3	5	5		
10	Hoima MC					4	2
11	Fort Portal			12	6	1	2
12	Busia MC	3	1	40	30	2	1
13	Masindi MC			24	17	2	1
14	Mbale MC	3	1	40	14	2	1
15	Nebbi MC	2	0	40	3	1	0
16	Moroto MC	2	1	30	0	1	0
17	Kumi MC	2	1	15	0	1	0
18	Soroti MC	3	1	45	10	3	1
Total		40	14	251	67	22	11

From the table above, I noted that the 14 MCs possessed only 67 (27%) and 11 (50%) of the required number of 251 and 22 garbage skips and skip loaders respectively.

In addition, I noted that the available equipment was either too old or grounded (non-functional), thus worsening the situation. This was noted in the MCs of Njeru, Masaka, Lugazi, Jinja and Masindi. The lack of adequate equipment to enable proper garbage management was mainly caused by insufficient funding to procure the required equipment.

I advised Government to take deliberate steps to support MCs with additional equipment to enable proper garbage collection and disposal.

2.2.10 Payroll (Pension & Salary) Management in Local Governments

The payroll expenditure constitutes 54% of the total budget of Local Governments. I took a sample of 80 LG's out of 174 and carried out an analysis of the payroll and noted the following:

2.2.10.1 Wage performance

During the year under review, a total of UGX.996,174,051,683 was budgeted for payroll expenses in the 80 Local Governments and UGX.983,408,325,695 (99%) of the approved budgets was warranted. Out of the received amount, UGX.954,645,353,278 (97%) was spent, leaving an unspent balance of UGX.28,762,972,417 (3%). Consequently, 641 staff in 20 Districts delayed to access the payroll hence accumulating salary arrears and affecting the morale of the affected staff.

Management explained that the under-absorption of general staff salaries was attributed to the delays in release of funds and failure to recruit or deploy newly recruited staff due to the COVID-19 pandemic which halted the recruitment process.

I advised the Accounting Officers to engage the relevant authorities to ensure that the funds are re-voted and activities implemented.

2.2.10.2 Salary Payments to staff above retirement age

A review of the payroll and staff list of 174 Local Governments revealed that employees above the retirement age in 7 Local Government were paid salaries totaling UGX.197,316,418 during the year under review as per details in **the table below**;

Table 12: Showing salary payments to staff above retirement age

S/N	Name of HLG	Salary Payment to Staff above retirement age
1	Kween DLG	13,859,089
2	Yumbe DLG	94,236,500
3	Pakwach DLG	59,075,304
4	Mbale MC	6,344,140
5	Sironko DLG	10,817,470
6	Kakumiro DLG	10,210,798
7	Kiboga DLG	2,773,117
Total		197,316,418

Source: Personal files and [payrolls]

Wrong salary payments overstate the general salaries expenditure in the financial statements and are recoverable. Management attributed this mainly to IPPS and validation challenges. The Accounting Officers further explained that management had instituted recovery of excess salaries paid. I await the satisfactory conclusion of the actions of management.

2.2.10.3 Over Payment of Salary

A review of the payroll data and IFMS payments for 174 Local Governments, revealed variances between amounts on the payroll and payments later made to personal accounts, leading to overpayments amounting to UGX.89,823,255.

This could have been due to failure to reconcile salary amounts to salary scales before effecting payment, or an intended fraud in payroll processing. Under the circumstances, the amount was irregularly expended and is therefore recoverable.

I advised the Accounting Officers concerned to ensure that all excess funds paid are recovered and in future, necessary reconciliations are made before payments are effected.

2.2.10.4 Salary Arrears

I noted that out of 174 Local Government, 2 Local Government had not paid salary arrears totaling to UGX.335,509,752 dating as far back as 2015/2016 Financial year as shown below;

Table 13: Showing salary arrears

S/N	Name of HLG	Salary Arrears (UGX)
1	Luweero DLG	301,626,333
2	Budibugyo	33,883,419
	Total	335,509,752

Source: financial Statements

Failure to pay salaries promptly demotivates staff and may lead to low output affecting service delivery. The Accounting Officer majorly attributed this to delays in receiving verified arrears and funding from the Ministry of Finance, Planning and Economic Development.

I advised the Accounting Officers to follow up the matter with the Ministries of Finance and Public Service to expedite the payment process.

2.2.10.5 Pension arrears

I noted that out of 174 Local Government, 11 Local Government had not paid pension and gratuity to pensioners accumulating pension and gratuity arrears to the tune of UGX.5,840,720,665. Accumulation of pension and gratuity arrears poses challenges to the claimants and beats the purpose for which gratuity and pension is paid after retirement.

The Accounting Officers explained that the arrears were submitted to Ministry of Finance, Planning and Economic Development for further verification and funding.

I advised the Accounting Officers to follow up the matter with the Ministries of Finance and Public Service to expedite the payment process.

2.2.10.6 Under remittance of deductions

A review of 174 Local Governments revealed that a total of UGX.3,878,196,656 was not remitted to Government from 7 districts and 2 MCs. **Table below refers;**

Table 14: Showing unremitted PAYE deductions

S/N	Name of HLG	Unremitted Deduction in UGX
1	Luweero DLG	90,719,147
2	Butamabala DLG	306,420,461
3	Manafwa DLG	400,936,291
4	Mbale MC	2,716,736,398
5	Butebo DLG	13,824,867
6	Bukwo DLG(HI)	166,636,580
7	Bududa DLG	12,872,669
8	Katakwi DLG	146,754,414
9	Soroti MC	23,295,829
	Total	3,878,196,656

Source: OAG analysis

2.2.10.7 Irregular Transfers

A review of the payroll data and IFMS payments for 174 Local Governments, revealed 5 votes that had made irregular transfers worth UGX 2,857,975,819 as shown in table below.

Table 15: Showing Irregular transactions

S/N	Entity	Details	Amount
1	Apac MC	Irregular payments to two private companies that did not provide services to the Municipal council	492,211,000
2	Apac DLG	Fictitious payroll deductions	113,109,995
3	Butebo DLG	Unsupported transfer of wage funds to Butebo DLG General fund (Disguised as LST)	180,872,558
		Irregular transfer of wage funds to Kabwangasi S.S.S	64,746,000
		Irregular transfer of wage funds to Pallisa Teacher's SACCO	281,055,672
4	Manafwa DLG	Irregular transfer of funds to private companies	834,910,012
		Diversion of wage funds to other institutions	101,950,471
		Irregular transfer of wage funds to the general collection account disguised as LST	376,185,808
5	Namisindwa DLG	Irregular transfer of wage funds amounting to UGX. to Zedkol Financial Services Ltd	210,450,890
		Uganda Limited as deductions from the payroll,	202,483,413
		Total	2,857,975,819

Source: Payrolls, IFMS payment files

Some of the The Accounting Officers promised to work with other Government agencies to ensure that the funds are recovered while others did not offer response on the matters.

The matter requires urgent attention.

2.2.11 Existence and Implementation of Physical Development Plans (PDPs)in Urban Councils

I reviewed 41 Municipal Councils (MCs) to ascertain the existence of physical development plans and the extent of adherence by the MCs in ensuring that orderly, coordinated and efficient physical developments are achieved. My review revealed the following;

2.2.11.1 Lack of Approved PDP and detailed plans

I noted that 12 (29%) MCs had approved PDPs and detailed plans which guide Physical development in their respective municipalities within their planning areas while 29 (71%) MCs lacked approved UPDPs implying that such councils face risks of unregulated physical developments which is undesirable and may become expensive to the municipalities in future when physical Development Plans are put in place for implementation.

The Accounting Officers explained that the PDPs had expired and the updating process was ongoing while others explained that the drafts had been submitted to the National Physical Planning Board for approval.

I advised the Accounting Officers to expedite the process and ensure UPDPs and detailed plans are put in place for implementation.

2.2.11.2 Lack of Urban Planning Committees

I noted that 28 (68%) MCs had no Physical Planning Committees in place or the Committees were not fully constituted to undertake the functions of the committee which include;

- To cause preparation and details of physical development plans
- To approve development applications
- To supervise development activities
- To recommend to the National Physical Planning Board (NPPB) changes in land use for approval.

Consequently, physical developments undertaken within the Municipal Council's physical planning areas may not have been well determined and managed by the respective MCs.

The Accounting Officers attributed the matter mainly to lack of Physical Planners from private practice and Architects. I advised the Accounting Officers to engage the relevant stakeholders to nominate members and ensure that the committees are fully instituted and are functional.

2.2.11.3 Funding of detailed physical development plans and activities

I reviewed the extent of funding of the activities of the physical planning units and noted that 21 (51%) MCs had clearly identified activities and were funded. A further review of the 21 MCs' approved budgets for the funded activities revealed that out of UGX. 1,205,151,560 provided for these activities, UGX. 1.097,190,806 (91%) was released and spent. The balance of UGX.107,960,754 (9%) was not released to the Units to facilitate physical planning activities.

I noted that Physical Planning Units of 6 (29%) MCs out of the 21 MCs got a funding of less than 50% of the respective MCs' approved budgets for physical planning activities which was inadequate. Inadequate funding for PDP activities adversely impact on the functionality of the committees leading to poor monitoring and supervision of physical developments within the Municipalities' physical planning areas.

The Accounting Officers explained that allocations in the budget depended on the resource envelope and funding for this sector was dependent on local revenue which sometimes was not realized as budgeted.

I advised the Accounting Officers to prioritize physical planning units and always ensure urban physical planning activities are clearly defined and adequately funded for effective and efficient implementation.

2.2.11.4 Lack of Clearly Defined Physical Planning Activities.

I noted that physical development planning activities of 20 MCs (50%) were not clearly identified under the department of Natural Resources' work plan. Consequently, I was unable to establish whether the activities were funded or not funded at all.

The Accounting Officers promised to ensure that the activities for physical development planning are clearly defined in the subsequent approved budgets.

I await the outcome of the Accounting Officers' actions.

2.2.11.5 Lack of development permits for ongoing physical developments

Audit inspections on a sample of ongoing physical developments in MCs revealed that, there were developers undertaking physical developments within the physical planning areas of 17 (41%) MCs without development permits issued by the respective urban physical planning committees contrary to section 33 of the Physical Planning Act, 2010. I noted that out of **17** MCs where physical developments were being undertaken without permits, only 1 (6%) MC had filed cases against developers in courts of law.

I advised the Accounting Officers of other MCs to also file cases against illegal developers in courts of law to address the matter.

2.2.12 Status of Basic Medical Equipment for Maternal Health in (Regional Referral Hospitals/ District Hospitals & Health Centre IVs)

Medical Equipment represents a substantial asset in the health care delivery system; including maternal care and it needs to be managed efficiently. Moreover, the way in which it is purchased, managed and used can influence the quality of health care delivered to patients. Medical equipment can also pose a risk to patients and staff, particularly if improperly used. In addition, routine/periodic and corrective maintenance of medical equipment is key in achieving safe and cost-effective management of medical equipment.

It is against this background that the status of basic medical equipment for maternal health was selected as an area of focus in the audit of financial year ending 30th June 2020. Based on my audit, I made the following observations;

2.2.12.1 Lack of adequate medical equipment at the Health Facility

Section 7.26 to 7.28 of Health Sector Service standards & Service delivery standards, 2016 defines the appropriate functional equipment and tools required for handling normal delivery, resuscitation of new born, and emergency care and resuscitation of mothers.

However, I observed that a sample of 67 (45%) out of 148 Health Facilities lacked adequate medical equipment of various categories as indicated in the **table below**.

Table 16: Showing lack of adequate medical equipment in Health Facilities

SN.	Type of facility	No. of facilities sampled (A)	Required No. of equipment (B)	Total required No. of equipment. (AXB)=C	Available No. of equipment (D)	Variance(C-D)=E
1	Regional referral Hospital (RHH)	5	78	390	74	316
2	District Hospital (DH)	23	67	1,541	326	1,215
3	Health Centre IV (HC IV)	39	42	1,638	509	1,129
	Total	67	187	3569	909	2660

Source: OAG analysis

I noted that overall, only 909 out of the 3,569 required number of medical equipment was available leading to an overall shortage of 2,660 as detailed below;

- A review of five (5) out of fourteen (14) Regional Referral Hospital revealed that 74 out of the 390 required number of medical was available leading to a shortfall of 316 equipment.
- A similar review of Twenty – three (23) out of Thirty - nine (39) district hospital revealed that 326 out of 1,541 required medical equipments were available leading to a shortage of 1,215.
- Additionally, I reviewed Thirty – nine (39) out of Ninety – five (95) Health Centre IVs and noted that 509 out of the 1,628 required number of medical equipment were available leading to a shortage of 1,129.

Consequently, the Health Facilities were not able to provide adequate screening and diagnostic services to the patients. The Accounting Officers attributed this to inadequate financial resources at the Health Units, centralized procurement of medical equipment by Ministry of Health and lack of budget line for purchase of medical equipment by National Medical Stores.

I advised the Accounting Officers to engage Ministry of Finance, planning and Economic development, Ministry of Health and National Medical Stores to identify resources and equip the health Units.

2.2.12.2 Failure to properly maintain the medical equipment

I observed that in 14 Health Facilities comprising of 4 District Hospitals and 10 Health Centre IVs did not carry out regular maintenance of the medical equipment. Consequently, this may lead to increased breakdown of medical equipment, increased repair costs and failure to meet the medical requirements of the patients.

The Accounting Officers attributed the failure to carry out regular medical equipment maintenance to; reliance on one regional maintenance workshop, under funding to the regional maintenance workshop, lack of bio medical equipment technicians at the Health Centre, and Lack of spare parts and accessories.

I advised the Accounting Officers to engage the Ministry of Health to allocate resources to the regional maintenance workshops to support maintenance of medical equipment in the Health Centers.

2.2.12.3 Idle Medical Equipment

I observed that in 20 Health Facilities comprising of 2 Regional Referral Hospital, 6 District Hospitals and 12 Health Centre IVs had 121 medical equipments that were in working condition but were not being put to use. Failure to make use of available equipment's denied the community of proper health service delivery and may render them obsolete over time.

The Accounting Officers attributed idle equipment to; Lack of qualified personnel to operate the machine, Failure to install machine and train staff, Lack of adequate space to install the medical equipment, Lack of three phase electricity to power the equipment, Non-provision of technical staff like Sonographer and Bio technicians in the approved staffing structure of the District Local Governments, Lack of supply of reagents/medical supplies, Non-calibration of equipment leading to false results, missing components and lack of cases that need the equipment, Un-updated software and expired service provider's contract.

I advised The Accounting Officers to engage the Ministry of Health to address the issue of idle medical equipment at the Health facilities.

2.2.12.4 Non-functioning equipment

I observed that 37 Health facilities had 324 equipments that were non-functional. As a result, patients were being referred to other Health Facilities for further medical management.

The Accounting Officers attributed the matter to; delays to repairs the equipment by the regional workshop, lack of resources for maintenance services, and obsolescence.

I advised the Accounting Officers to engage the Ministry of Health to ensure that the medical equipment's are repaired and put to the intended purposes.

2.2.12.5 UgIFT Projects implemented in 2019/2020: Absorption of funds and status of Upgrade of Health Centres IIs to III Projects

I noted that Government budgeted for UGX 20,405,392,882 in respect of upgrading 31 Health centers II to III in a sample of thirty (26) Local Governments during the year under review. The entities received UGX. 19,700,876,110 (%) during the year out of which UGX 14,803,854,809 (75%) was paid to several contractors and unspent balances of UGX 4,897,021,301 (25%) was swept back to the consolidated fund and re-voted back in the subsequent financial year.

Consequently, the upgrading of Health Centre IIs under UGIFT programme was largely not completed within the financial year hence denying the beneficiaries the services. The Accounting Officers attributed the under absorption of funds for the upgrading of Health Centre to;

- The Covid-19 pandemic which lead to a lockdown of the economy.

- Delayed procurement processes
- Lack of capacity of the contractor to handle multiple projects in several districts.
- Floods caused by heavy rains
- Failure by Ministry of Finance, Planning and Economic Development to release the unspent funds.

I advised the Accounting Officers to engage MOFPED and have the unimplemented activities rolled over and works expedited in the subsequent periods. The Accounting Officers were also advised to enhance project monitoring and supervision.

2.2.12.6 Follow up audit on UgIFT Projects for 2018/2019

During the previous year's audit process, I noted that many District/ Municipalities had commenced construction works on 117 seed secondary schools under the Education and 124 Health Centers under Health Sector out of which 27 and 28 projects were sampled from each sector respectively. The objectives of my audit were;

- Establish the level of implementation of the works against the approved contracts, work plans and outputs;
- Ascertain the usage, functionality and quality of the infrastructure works in the schools and health centres.

Based on my audit, I made the following observations;

(a) Status of physical progress of the works on Construction of seed secondary schools and Upgrade of Health Centre II to III

Audit inspection and review of project implementation documentation for a sample of 27 seed secondary schools and 28 Upgrade of Health Centres II to III projects revealed the status of the projects.

Table 17: Showing progress of completion of works

SN.	Status	Schools	Health Centres	Total	Remarks
1	Complete	1	1	2	Nyakatonzi seed School in Kasese District and Upgrade Busota H/C II to III in Kamuli District.
2	Works in progress and on schedule	20	13	34	In progress with completion dates ranging from 2 to 23 months
3	Delayed projects	5	14	17	Had completion dates exceeded by 4 to 5 months
	Total	27	28	55	

This implies that the project works may be extended beyond the planned timelines resulting into additional administrative costs and delays in project hand over and utilisation.

The Accounting Officers attributed the delays in the construction works to; the lockdown due to Covid-19 pandemic, heavy rains which rendered roads impassable, Inadequate of capacity by the contractors to handle the work, long distance of transportation of materials, difficulty in excavation due to the topography of the site and delay in approving variations of extra works.

I advised the Accounting Officers to strengthen supervision and monitoring of the project and ensure quality works are achieved.



John F.S. Muwanga
AUDITOR GENERAL

23rd February, 2021

2.3 REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE OF PUBLIC CORPORATIONS AND STATE ENTERPRISES FOR THE YEAR ENDED 30TH JUNE 2020

2.3.1 Review of the Consolidated Summary Statement of Financial Performance of Public Corporations and State Enterprises

According to Section 3 of the Public Finance Management Act (PFMA), 2015 (as amended), Public Corporation and State Enterprises are defined as follows;

"A Public Corporation means an authority established by an Act of Parliament other than a local Government which receives a contribution from public funds, and any public body which in a financial year receives any income from public funds".

"A State Enterprise means a body established under any Act other than the Company's Act or a local Government council, and a company registered under the company's Act in which the Government or a state enterprise has controlling interest".

Section 52 (1c) of the Public Finance Management Act (PFMA), 2015 (as amended) requires the Accountant General, within three months after the end of each financial year, to prepare and submit to the Minister responsible for finance and the Auditor General the consolidated summary statement of the financial performance of Public Corporations, State Enterprises and Companies where Government has controlling interest.

From the above definitions, I noted that 46 public corporations and state enterprises were supposed to be consolidated. Some entities which fall under the above definitions were excluded and reported on in the consolidated accounts of Government.

In line with the PFMA 2015, I reviewed the Consolidated Summary Statement of the Financial Performance of Public Corporations and State Enterprises for the year ended 30th June 2020, and noted the following;

a) Missing Entities in the Consolidation that were however disclosed

A review of the consolidated summary statement of performance of Public Corporations and State Enterprises revealed that 14 entities were disclosed as not consolidated due to failure to submit the summary statement of financial performance for consolidation, the entities are listed below;

Table 18: Showing entities not consolidated but disclosed in the consolidated summary statement

S/N	Enterprise	Remarks
1	Post Bank Uganda Limited	
2	Uganda Crane Industries Limited	
3	Uganda Air Cargo Corporation	
6	Bank of Uganda Capitalization	
5	Amber House	Evidence of Government controlling interest not obtained
6	Uganda Railways Corporation	

7	Uganda Energy Credit Capitalization Co. Limited	
8	Uganda Refinery Holding Company	
9	Munyonyo Common Wealth Resort	Evidence of Government controlling interest not obtained
10	Phoenix Logistics	Evidence of Government controlling interest not obtained
11	Uganda Telecom Limited	Evidence of Government controlling interest not obtained
12	LAP Textile Limited	Evidence of Government controlling interest not obtained
13	J & M Airport Road Hotel	Evidence of Government controlling interest not obtained
14	Uganda Wildlife Authority	

b) Missing Entities in the Consolidation which were however not Disclosed

I further noted that 11 entities which qualify for consolidation as statutory corporations and state enterprises were neither reported nor disclosed in the consolidated summary statement of performance contrary to the provisions in the PFMA as indicated in the table below;

Table 19: Showing entities not reported or disclosed in the consolidated summary statement

S/N	Enterprise	Remarks
1	Nakivubo War Memorial Stadium	Reported last year
2	Uganda Wildlife Conservation education Centre	Reported last year
3	Uganda National Oil Company Limited	Also not disclosed in prior year
4	The Microfinance Support Centre Ltd (Dec 2019)	Disclosed in prior year
5	Uganda Broadcasting Corporation	Reported last year
6	Soroti Fruits Limited	Also not disclosed in prior year
7	Uganda National Cultural Centre	Reported last year
8	Electricity Regulatory Authority	Reported last year
9	Atomic Energy Council	Reported last year
9	Management Training and Advisory Centre (MTAC)	Reported last year
11	Hotel and Tourism Training Institute	Disclosed in prior year

c) Consolidation of Un-qualifying Entities

I also noted that included in the consolidated summary statement under the Financial Sector section is Tropical Bank with a recorded net worth of UGX.31.158bn and Housing Finance Bank with a net worth of UGX.238.225bn. However, the reported Government shareholding is only 0.17% and 49.2%, respectively which disqualifies these Banks from inclusion on the summary statement of financial performance.

This implies that the consolidated summary statement of financial performance of public corporations and state enterprises is incomplete and does not reflect the

accurate status of Government ownership and interest in Public Corporations, State Enterprises and Companies.

Management explained that the Accountant General each year issues an end of year circular which clearly spells out the timelines for submission in accordance with the PFMA 2015 requirements. However, some Public Corporations did not submit Financial Statements for consolidation. However, the affected entities were notified to ensure submission in the right format for financial reporting for consolidation.

I advised Government to issue comprehensive guidelines in respect of entities to be consolidated in the summary statement of performance, and timelines for the entire consolidation process to ensure compliance with the requirements of PFMA, 2015.

2.3.2 Financial Performance of Public Corporations and State Enterprises

The Government of Uganda (GoU) owns shares in a number of State Enterprises. These enterprises, which are independently managed, are supposed to operate efficiently, make profits and pay dividends to Government. Their financial performance is therefore of interest to Government.

As noted in my previous report, the Government Consolidated Summary Statement of financial performance of public corporations and State enterprises only reports on; Government shareholding, total income, total expenditure, dividends declared, retained earnings, and net worth of entities. However, key performance assessment parameters, such as; profitability, return on assets, liquidity assessment, long-term debt, and interest cover were not reported on. As a result, I computed these ratios for further analysis of performance of entities using audited financial statements.

Out of the 46 State Enterprises, 4 financial institutions, including; Pride Micro Finance, Post Bank Uganda Limited, Uganda Development Bank and The Microfinance Support Centre Ltd, were assessed for the period ending 31st December 2019 due to the fact that their financial years do not follow the Government financial year end of 30th June. In addition, 20 entities such as; Nakivubo War Memorial Stadium, National Enterprise Corporation, Uganda Air Cargo Corporation, Uganda Broadcasting Corporation, Uganda Property Holding, Uganda Seeds Limited, Uganda Crane Industries Ltd, Uganda Livestock Industries, National Housing and Construction Company Limited, and Uganda Communications Commission among others, were not sampled for assessment because they had not submitted audited accounts at the time of concluding this review.

I noted the following;

a) Profitability of Enterprises

I noted that eight (8) out of the 13 State Enterprises analysed made profits/surplus in the year under review, as shown in the table below;

Table 20: Showing profitability of enterprises

No	Entity	Profit After Tax / Surplus for the year	
		2019/20	2018/19
1	National Water and Sewerage Corporation (NWSC)	27,443,368,000	85,700,275,000
2	Pride Micro Finance (Dec 2019)	12,788,216,000	15,111,855,000
3	Uganda Development Bank Limited	10,140,259,000	9,486,394,000
4	Post Bank Uganda Limited (Dec 2019)	8,384,996,117	3,498,702,610
5	Uganda Printing and Publishing Corporation	4,220,043,755	1,031,271,337
6	New Vision Printing and Publishing Company Limited	2,661,368,000	2,128,773,000
7	Nile Hotel International Limited	1,241,750,274	1,225,769,111
8	Uganda Post Limited	197,193,000	188,856,000
9	Mandela National Stadium	(295,328,725)	(137,505,004)
10	Kilembe Mines Limited	(2,807,114,772)	(2,321,001,684)
11	Soroti Fruits Limited	(6,682,649,000)	(2,321,001,684)
12	Uganda Railways Corporation	(61,385,059,000)	(40,622,248,000)
13	Uganda National Airlines Company Limited	(102,442,029,000)	(15,339,425,000)

Seven (7) entities had their performance reduce compared to the previous year due to the impact of Covid-19 in the last half of the financial year. The worst performing State Enterprises were Uganda National Airlines Company Limited, Uganda Railways Corporation (URC) and Soroti Fuits Limited with losses of UGX.102.4bn, UGX.61.4bn and UGX.6.68bn respectively.

I further noted that Enterprises including Mandela National Stadium, Kilembe Mines, Soroti Fruits Limited, Uganda Railways Corporation and Uganda National Airlines Company Limited had negative retained earnings/accumulated deficits as at the end of the financial year. This may affect the entities' ability to meet future obligations or investments.

I advised the entities to develop clear strategies to improve operations and adopt efficient financial management practices to lower deductions on income. Government should also consider recapitalizing the most affected entities to revamp their viability.

b) Return on Assets

The Return on Assets (ROA) shows the percentage of how profitable a company's assets are generating revenue. It measures management's efficiency in using the enterprise's assets to generate earnings. Although companies that require large initial investments will generally have lower return on assets, ROAs below 5% are generally considered inadequate.

Apart from New Vision Printing and Publishing Company Limited and Pride Micro Finance the rest registered a poor performance on ROA.

Table 21: Showing returns on assets

No.	Entity	Return On Asset %	
		2019/20	2018/19
1.	Pride Micro Finance (Dec 2019)	5.94	5.67
2.	New Vision Printing and Publishing Company Limited	5.28	4.42
3.	Uganda Development Bank Limited	3.59	2.84
4.	Post Bank Uganda Limited (Dec 2019)	2.84	0.92
5.	Uganda Printing and Publishing Corporation	2.16	5.87
6.	National Water and Sewerage Corporation	1.45	3.53
7.	Nile Hotel International Limited	0.67	0.58
8.	Uganda Post Limited	0.29	0.2
9.	Mandela National Stadium	-0.16	0.08
10.	Uganda Railways Corporation	-1.66	(1.09)
11.	Kilembe Mines Limited	-6.72	(5.81)
12.	Soroti Fruits Limited	-14.97	(4.96)
13.	Uganda National Airlines Company Limited	-16.59	(5.57)

c) Dividends

I observed that, out of the 26 enterprises assessed, only New Vision Printing and Publishing Company Limited and Nile Hotel International Limited proposed a dividend pay-out of UGX.1,377,000,000 and UGX.124,175,027, respectively. In the year under review, New Vision Printing and Publishing Company Limited paid out dividends declared for the previous year totalling UGX.879,827,000.

The Enterprises attributed the non-payment of dividends to the loss making positions and retention of funds to fund planned investments/projects.

I advised Government to ensure that profit making enterprises pay dividends to Government. In the event of retention, it should properly authorised through Parliament.

d) Liquidity Assessment

I analysed the ability of State enterprises to meet their short-term financial obligations by comparing the current assets and current liabilities using the Current Ratio. The ratio of Current Assets to Current Liabilities between 1.5 and 2 is desirable, although acceptable current ratios vary between industrial sectors.

I noted that 6 entities were above the ideal threshold, implying that they are able to meet their liabilities as they fall due. Although five (5) of these enterprises had very high ratios exceeding 2, with Soroti Fruits Limited posting a very high ratio of 122, this may imply that there are not adequately managing their current assets to generate profits. Four (4) entities had ratios below 1.5 and may have a challenge of paying their obligations as they fall due.

Table 22: Showing enterprise liquidity

No	Entity	Current Ratio	
		2019/20	2018/19
1.	Soroti Fruits Limited	122.38	12.26
2.	Nile Hotel International Limited	9.79	10.66
3.	Uganda National Airlines Company Limited	6.10	29.23
4.	Uganda Railways Corporation	3.09	4.29
5.	New Vision Printing and Publishing Company Limited	2.68	4.21
6.	Uganda Printing and Publishing Corporation	1.77	0.82
7.	Kilembe Mines Limited	1.30	1.66
8.	Uganda Post Limited	1.19	1.13
9.	National Water and Sewerage Corporation	1.18	1.80
10.	Mandela National Stadium	0.49	0.54

I advised Government to follow up and ensure management of these entities strengthen their Treasury/working capital management strategies to ensure speedy collection of debts and reduction of liabilities.

e) Long-term Debt

Public Corporations and State Enterprises should be able to meet their long-term debt obligations. Gearing (debt) ratios measure the proportion of the enterprises' assets that are financed by debt. Although the risk levels vary from industry to industry, a debt ratio of more than 50% is considered undesirable. I noted that 10 State enterprises had debt ratios of more than 50% implying that their total assets were insufficient to cover their total debt. These included; Insurance Training college, UEGCL, UEDCL, Bank of Uganda, Post Bank Uganda, UETCL, Uganda National Oil Company, NWSC, Pride Micro Finance and Uganda Civil Aviation Authority.

Seventeen 17 enterprises had debt ratios of less than 50% implying that owners' equity was sufficient to cover total debt. Further analysis noted that 6 enterprises had very low gearing levels below 10% indicating availability of untapped source of financing for growth.

Table 23: Showing Enterprise gearing

No.	Entity	Debt Ratio (%)	
		2019/20	2018/19
1.	Insurance Training college	97.67	96.16
2.	Uganda Electricity Generation Company	89.57	89.02
3.	Uganda Electricity Distribution Company Limited	89.33	91.01
4.	Bank of Uganda	83.06	80.97
5.	Post Bank Uganda Limited (Dec 2019)	82.31	81.33
6.	Uganda Electricity Transmission Company Limited	67.52	64.95
7.	Uganda National Oil Company Limited	64.76	67.08
8.	National Water and Sewerage Corporation	62.83	58.30

9.	Pride Micro Finance (Dec 2019)	60.05	58.55
10.	Civil Aviation Authority	51.17	48.88
11.	Uganda Wildlife authority	47.66	43.44
12.	Uganda Development Bank Limited	28.56	31.48
13.	New Vision Printing and Publishing Company Limited	28.20	19.89
14.	National Drug Authority	24.88	26.64
15.	Uganda Post Limited	20.62	21.12
16.	Uganda Development Corporation (Group)	18.55	21.55
17.	Uganda Energy Credit Capitalization Co. Ltd	17.64	26.46
18.	Uganda Printing and Publishing Corporation	17.02	44.22
19.	Kilembe Mines Limited	16.17	14.89
20.	The Microfinance Support Centre Ltd (Dec 2019)	12.99	11.70
21.	Uganda Wildlife Conservation education Centre	3.65	2.81
22.	Mandela National Stadium	2.94	2.53
23.	Uganda National Airlines Company Limited	2.37	0.48
24.	Uganda Railways Corporation	2.25	1.95
25.	Nile Hotel International Limited	0.33	0.25
26.	Soroti Fruits Limited	0.07	0.48

In comparison to the previous year, New Vision Printing and Publishing Company Limited increased its gearing from 19.89% to 28.20%, NWSC also increased from 58.30% to 62.83%, UWA from 43.44% to 47.66 while Uganda Printing and Publishing Corporation had reduced gearing by over 27% from the previous year. The rest of the entities had no notable change in the gearing levels.

I advised the enterprises to adopt strategies to increase net operating income, better control of operating expenses and consider easing of the debt burden.

f) Interest cover

I analysed the interest cover of enterprises that had taken on loans to establish their ability to service the loans through payment of interest. Interest cover looks at how many times a Company's operating profits exceed its interest payable. A cover of two (2) times and above is usually considered to be safe, depending on the nature of industry. The implication is that a company is most likely to meet its interest payments.

I noted that 6 State enterprises were better placed to meet their interest obligations, while 4 were not. The three worst performing State enterprises in this aspect were Uganda National Airlines Company Limited, Uganda Post Limited and Insurance Training College, which may have challenges meeting their interest obligations.

Table 24: Showing enterprises' ability to service loan obligations

No.	Entity	Profit Before Interest	Interest (Financing cost)	Interest Cover (No. of times)
1.	Uganda Railways Corporation	-61,348,777,000	36,283,000	-1690.8
2.	National Water and Sewerage Corporation	47,667,307,000	1,685,698,000	28.3
3.	New Vision Printing and Publishing Company Limited	5,075,064,000	180,280,000	28.2
4.	Civil Aviation Authority	6,300,470,000	234,004,000	26.9
5.	Uganda Printing and Publishing Corporation	433,743,141	41,958,229	10.3
6.	Uganda Electricity Generation Company	49,457,618,000	30,989,032,000	1.6
7.	Insurance Training college	1,560,075	1,111,595,193	0.001
8.	Uganda Post Limited	283,831,000	117,774,000	2.4
9.	Uganda National Airlines Company Limited	-102,274,002,000	168,027,000	-608.7

Through its oversight role, Government should guide and encourage the management of these enterprises to limit the amounts of debt to manageable levels, and the acquisition of debts should be guaranteed by improved profitability.

Overall Conclusion/Recommendation

Whereas Government policy to invest in critical sectors of the economy is commendable, it is important to ensure that such investments are operating efficiently and effectively to be able to meet sector objectives. There is need for Government to strengthen the supervision and monitoring of these entities. The Covid-19 pandemic has affected operations of a number of entities, and Government needs to assess its impact on the critical enterprises and corporations and provide the necessary guidance and assistance.

PART 3: SECTORAL AND LOCAL GOVERNMENTS CROSS CUTTING FINDINGS

This part contains cross cutting key findings noted in the respective sectors and cross cutting service delivery issues in Local Governments.

3.1 Accountability Sector

3.1.1 Unplanned expenditure through Garnishee orders

In my previous year's report to Parliament (2018/2019), I noted that a sum of UGX.66.6bn and USD.528,000 was attached by way of garnishee orders against Government and I accordingly advised Government to devise a strategy of managing payment of debts arising out of court awards as a means of limiting recourse to garnishee of Government accounts.

However, during the year under review, the strategy had not been developed. I noted that garnishee orders against Government have still continued. I observed that three (3) entities have spent UGX.3,820,666,592 to honour Garnishee orders issued by court. Since this activity was not provided for in the initial approved budget, the MDAs used funds appropriated for other activities to honour these obligations.

Garnishee orders have affected the implementation of Governments programs as resources budgeted for planned activities are used to honour court orders. As advised last year, Government should come up with strategies of managing debts to eliminate garnishee orders on Government accounts.

3.1.2 Underfunding of the Contingencies Fund - UGX.101.4bn

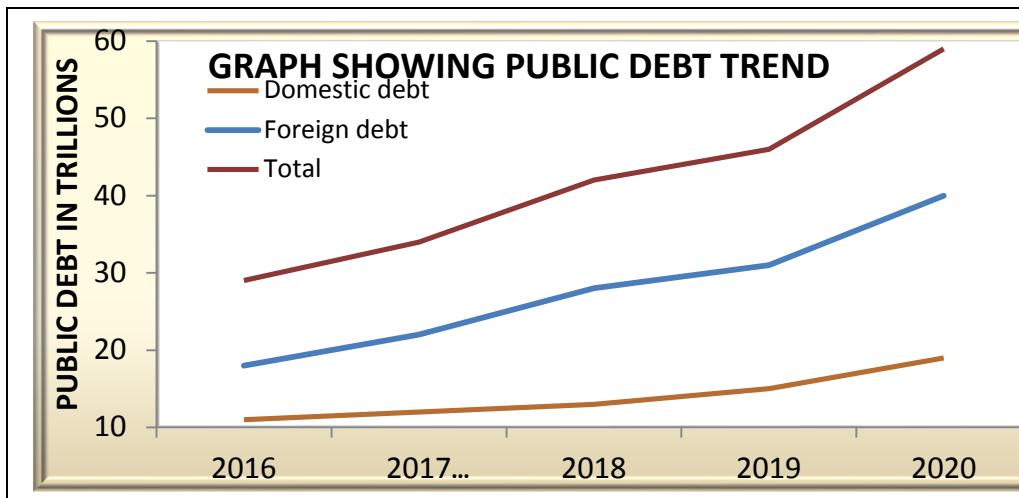
Section 26(i) of the PFMA 2015 (as amended) provides for replenishment of the Contingencies' fund with an amount equivalent to 0.5% of the appropriated annual budget of Government of the previous financial year. I observed that the approved budget for the previous financial year (FY2018/2019) was UGX.32,702.8bn, which would translate into funding of UGX.163.51bn in the year under review. I however noted that Parliament only appropriated UGX.62.07bn to the Contingencies fund, causing a deficit of UGX.101.4bn.

Underfunding of the Contingencies Fund distorts implementation of the approved budget for the current year as evidenced by requests and approvals of supplementary funding relating to natural disasters and emergencies.

Government should secure and explore ways of ring-fencing the funds meant for the Contingencies Fund.

3.1.3 Public debt

Over the last three (3) years, the amount of public debt has increased from UGX.33.5tn to UGX.56.83tn from June 2017 to June 2020, an increase of almost 70%. The graph below shows the growth trend;



Source: Treasury Consolidated Financial statements

The following matters are particularly highlighted;

- The International Monetary Fund (IMF) has recommended 50% debt to GDP ratio as the point of safety for developing countries and currently, Uganda has reached 41% despite rebasing its GDP last year.
- Additionally, the percentage of interest to domestic revenue has reached 13.69%, which is above the recommended cap of 12.5%.
- Uganda's credit rating outlook was revised from stable to negative. (Fitch credit rating).

The above have had a resultant effect of higher cost of borrowing which may deny future generations the opportunity to sustainably borrow.

Although Government has attributed the debt increment to the need to cover for both the revenue shortfalls and the rising expenditure needs, I have advised Government to devise a comprehensive strategy to align revenue mobilisation and fiscal policy management.

3.1.4 Low level Tax/GDP ratio

According to the International Monetary Fund, developing countries should have a Tax-to-GDP ratio of at least 15%, to ensure that they have the money necessary to invest in the future and achieve sustainable economic growth.

I noted, however, that contrary to the above recommendation, Uganda's Tax/GDP ratio is approximately 12% and had averaged approximately 11% for the last three (3) years compared to an average of 19% for the Sub-Saharan region.

I advised Government to critically review the efficiency and effectiveness of the taxation measures and also to widen the tax base with a view of improving revenue collections.

3.1.5 Increased Commercial Bank Borrowing with non-fixed interest rates- UGX.2.806tn

The Medium Term Debt Management Strategy (MTDs) for the FY 2019/2020 provides that in the medium term, Government shall continue to prioritise concessional financing as the

preferred means of meeting its financial and development requirements. Concessional loans have lower interest rates than the market rates and also provide longer grace periods.

I observed that loans from Commercial banks that are non-concessional grew from UGX.192bn to UGX.2.806tn representing a 1357% spike over the past three financial years. I noted that the contracted loans had very short repayment periods with high-interest rates as compared to concessional loans.

Contracting debt at non-concessional terms has exposed the Government to high-interest rates and refinancing risk.

I have advised Government to not only explore new financing options including instruments with less commercial borrowing, but to also consider reducing fiscal expenditure during periods of revenue under collection.

3.1.6 Under absorption of loans

A review of the loan disbursements revealed that twelve (12) loans worth UGX.1.373tn reached expiry before disbursing. The energy sector was most affected due to the recurring unresolved land compensation issues affecting project implementation.

Such low levels of performance undermine the attainment of planned development targets and render commitment charges paid amounting to EUR.2.2 Million (UGX.9.5bn) in respect of undisbursed funds nugatory.

I advised Government to identify and resolve any bottlenecks hindering the absorption of loans in the energy sector.

3.1.7 Absence of clear policies to guide the tax exemptions and other investor incentives

I observed that there is no clear policy guideline for the issuance, management and monitoring of the different tax benefits and incentives issued by the Government to different individuals. The absence of a clear mechanism and framework exposes the scheme to mismanagement and abuse. For example, there were inconsistencies in the grant of tax benefits to the various beneficiaries as some were in conflict with earlier policy decisions that were made by Government. A case in point is granting a waiver of import duty for steel goods while offering a 10 year tax holiday to the steel sector with the aim of promoting growth of the sector as well as boosting employment.

I advised Government to develop a comprehensive framework to guide the identification of beneficiaries/criteria, the nature of benefits to be granted, the duration of the grant and monitoring and evaluation mechanisms.

3.2 Agriculture Sector

3.2.1 Slow progress of Agriculture Cluster Development Project (ACDP)

Agriculture Cluster Development Project is a 6-year project implemented by MAAIF with technical and financial assistance from the World Bank funded through a USD.150 million IDA Credit. The objective is to raise on-farm productivity, production, and marketable volumes of selected agricultural commodities in 57 districts. The Project was declared effective in January, 2017 and will end in March 2022. At the time of the report, a sum of UGX.288.8bn had been received.

I noted that the project is in its 4th year of implementation but the project expected targets had not been achieved as indicated below;

Table 25: Showing achievements of project targets

Intended benefits	Targets Year 4	Status of Implementation as at 30th June 2020
Project beneficiaries (farmers)	370,000 farmers	Only 89,894 farmers have been provided with the subsidies.
Area Based Commodity Cooperative Enterprises (ACCEs) and Apex Producer Organizations with operating capacities constructed	30% of 300 ACCEs and 3000 RPOs constructed	0 ACCEs and 0 RPOs constructed
Number of road bottlenecks fixed	50 road bottlenecks fixed	At the time of audit, road chokes/bottlenecks had been identified in the 5 pilot districts. Only designs and Bills of Quantities were drawn up.
Number of regulations on the crop sub sector developed and disseminated	Pesticide registration, fertilizer registration and application, equipment regulations and seed regulations to be developed	The seed and plant regulations have not been developed.

Slow performance of this component was due to unreliable system functionality leading to undertaking manual redemptions, low progression of farmers from cycle 1 across to cycle 3, inadequate distribution networks which affect timely access to inputs by farmers, over stretched District local Government staff to undertake farmer's mobilization, inability by farmers to match the subsidy, inadequate project monitoring and evaluation and delayed approval of budgets and work plans.

I advised Government to review the strategy of implementation of this project with a view of expediting the activities and ensuring proper monitoring of implementation.

3.2.2 Preparedness for management of locust invasion in Uganda

On 9th February 2020 a desert locust invasion was reported in Uganda. In order to respond to this emergency MAAIF was advanced a sum UGX.24bn. These funds were meant for surveillance, sensitization and awareness creation, capacity building of key stakeholders, enhancing national coordination for preparedness, ground and aerial spraying and payment of arrears to the Desert Locust Control Organisation for East Africa (DLCOEA).

A review of utilisation of the funds revealed the following;

- Included in UGX.24bn is UGX.11.1bn (USD.3 Million) paid to Desert Locust Control Organisation for East Africa (DLCOEA) as part payment for arrears for the period 1st July 1982 to 1st July 2019. This demonstrated lack of preparedness in planning for emergencies of such nature on the part of the Ministry.
- I further observed that during the intervention, MAAIF had developed a national strategy, action plan and budget for the control of the desert locusts based on the available information from other earlier affected countries. Along the way, Cabinet directed a change in strategy to conduct ground spraying which eventually affected Ministry's implementation of the planned outputs involving a sum of UGX.5.1bn.
- Further, the activities highlighted above were to be implemented in the months of February, March and April 2020. By the end of April 2020, the pesticide supplier had delivered pesticides worth UGX.2.75bn which is 14% of the order. The balance was delivered in the month of June (16%) and August (70%).

In view of the above, the Ministry is inadequately prepared to for these emergencies. In the previous years, I observed that the Ministry has faced challenges in handling water hyacinth, floating islands on major water bodies, army worms that caused loss of over 450,000 tonnes of maize, foot and mouth outbreaks among others.

I advised Government to initiate comprehensive and efficient disaster preparedness plans in the core Agriculture sectors of fisheries, crop resources, animal industry and extension services so as to timely combat these recurrent emergency outbreaks.

3.3 Justice Law and Order Sector

3.3.1 Unpaid court awards and compensations

The outstanding amount in Court awards and compensations has been accumulating over the last nine (9) years except for a slight decrease in the year under review of 12.6%. The trend is shown in table 9 below:

Table 26: Showing the trend analysis of court awards and compensations

No	Financial Year	Outstanding Amount UGX.	%Percentage increase from the previous year
1	30 th June 2012	54,009,997,832	
2	30 th June 2013	164,163,101,576	100%
3	30 th June 2014	253,000,000,000	57%
4	30 th June 2015	442,161,234,933	75%

5	30 th June 2016	680,830,522,791	54%
6	30 th June 2017	676,818,974,843	-0.6%
7	30 th June 2018	655,134,362,209	-3%
8	30 th June 2019	550,280,125,664	-16%
9	30 th June 2020	392,428,099,424	-28.6%

Delayed settlement of the court awards and compensation obligations have resulted in Government accumulating interest of UGX.185.3bn on the principal amounts, penalties and damages.

The Accounting Officer explained that the unpaid court awards, compensations and other domestic arrears are attributed to the insufficient budget provision made by MoFPED. Management has persistently engaged MoFPED to retire the entire domestic arrears to no avail.

The Accounting Officer's response was noted and was advised to continue engaging MoFPED to ensure sufficient budget provisions are made to cater for settlement of outstanding domestic arrears and to strictly adhere to the Government commitment control system to avoid the risk of overcommitting Government

3.3.2 Case backlogs

A four (4) year trend analysis of the schedule of cases under the office of the Directorate of Public Prosecution shows that the number of cases increased from 1,993,572 to 2,373,433 with 379,861 (19%) cases registered during the year under review. I noted that only 168,286 cases (representing 7%) were concluded through conviction, acquittal, withdrawal, dismissal and closed files, and the number of outstanding unresolved cases stood at 2,205,147 at the close of the financial year.

Similarly, I noted that at the DGAL the Directorate analysed 1,784 cases out of 2828 applications received, which is 63.2% of the targeted 90%. The backlog cases (those yet to be investigated) has reduced by 2,067 (39.89%) from 3,492 in the previous year to 2,099.

As a consequence of slow progress of the case settlement, the current occupancy rate for most of the prisons is more than the holding capacity of these facilities. Some stations had occupancy percentages of over 2,000%, with Amuria being the highest with over 2,971% occupancy rate against the set target of 100%. In some cases, the number of prisoners was over ten (10) times the holding capacity.

There is need for the Judiciary and Land Sector to develop strategies to expedite settlement of the overwhelming numbers of unresolved cases.

3.3.3 Failure to operationalise established Magistrate Courts

I noted that 09 Magistrate G1 Courts established in the year 2016 were not operational. Inmates in these areas walk for long distances to operational Courts in search of justice, sometimes distances of up to seven (7) kilometres. Further, in areas where Courts were operational, the Courts sit once a week. This delays justice to the affected and also causes crowding in prisons.

The Accounting Officer of the Judiciary explained that non-operationalization of gazette Courts is a result of inadequate staffing and funding to the Judiciary. This non-funded priority has been raised to both the Executive and Parliament. However, the process of re-organization of magisterial areas is underway.

I advised the Accounting Officer to liaise with the relevant stakeholders to ensure that all established Courts are operationalized for purposes of effective and efficient justice delivery.

3.3.4 Progress on the registration of citizens

A review of the NIRA annual reports indicated that over five years NIRA had received 29,438,914 applications for registration which accounts for 71.3% of Uganda's total estimated population of about 41,222,200 people as per Uganda National Bureau of Statistics (UBoS). Out of the 29,438,914 citizens who applied for registration, 25,107,861 (85%) of the applicants have been registered and assigned NINs and of these 15,266,895 (60.8%) have been issued with National Identity cards.

This was attributed to the long-time taken of an average of six to eight weeks for an identity card to be produced as opposed to 7 working days as the standard time. Further, I noted that currently two of the four production machines are not functional, and the remaining two machines have a low production capacity of about 28%, which slows their efficiency and affects the production of cards.

I advised Government to prioritise resources for replacing existing machines and staff of the entity to adequately enhance performance.

3.4 Public Sector Management

3.4.1 Performance of the NDP II

This being the final year of the NDP II the National Planning Authority (NPA) undertook a review of the extent to which the NDP II had achieved its objectives. From the assessment, the overall goal of NDP II was not achieved by the end of the plan period. The targets for 10 of the 15 (66.7%) performance indicators reviewed were not achieved by the end of the plan period.

The failure to achieve a number of the planned targets was attributed to; slow implementation of core projects, limited prioritization and inadequate sequencing of interventions, land related constraints, limited access to and high cost of capital and low levels of revenue to GDP to finance infrastructure and social services among others. Failure to achieve NDP targets resulted into Uganda not achieving the lower middle income status by 2020.

I advised Government to develop strategies of ensuring that programs and interventions are implemented in a harmonized manner, all core Government projects are prioritized and better supervised, and enhance revenue collections for financing future Government projects.

3.4.2 Alignment of the 2019/2020 budget to NDP II

From my review of the Certificate of Compliance (CoC) issued by the National Planning Authority (NPA), I noted that the 2019/20 budget was rated 59.7% (Unsatisfactory) compliant to the NDP II. This was a decline in performance from the level of compliance of the 2018/19 budget which was rated 60%. (Moderately Satisfactory)

The non-compliance was attributed to insufficient funding to LGs, duplication of projects, and programmes are implementation of programmes and projects outside the NDP II

The continued noncompliance of the approved budgets to the NDPs implies that it will be very difficult to attain the desired growth and incomes as envisioned in the strategic planning documents such as the National Development Plans and Vision 2040.

I advised Government to ensure that going forward, all entities have strategic plans that are aligned to NDP III, avoid delays in implementation of activities and absorption of funds and develop strategies to minimize duplication of programmes and projects within MDAs and LGs.

3.4.3 Implementation of strategic plans

This being the last year of implementation of NDP II I assessed the extent to which the sampled entities had achieved their strategic plan objectives/targets.

Out of a total of 5,163 quantified strategic targets reviewed in the 313 sampled entities, 2,059 targets (39.8%) were fully achieved, 2,051 targets (39.7%) were partially achieved, and 1,053 targets (20.1%) were not achieved at all. The failure to fully achieve strategic plan objectives was attributed to underfunding, unrealistic/ambitious plans, and lack of clear guidance from NPA during the preparation of the strategic plans.

Failure to implement the activities that support the strategic plans negates the purpose of planning as well as negatively impacting the national development goals.

I advised Government to ensure that going forward entities are supported by NPA in preparation of strategic plans that are realistic and that resources are provided to implement these plans.

3.4.4 Delayed implementation of NDP III

I noted that five (5) months into the NDP III implementation period, critical activities that should have been planned and undertaken before the NDP III became effective were still on going. For instance, the National Planning Authority was still developing action plans/strategies, no Government sector had an approved Sector Development Plan, and all the MDALGs were still developing their strategic plans for the period 2020-2025.

In the absence of approved sector plans, I was unable to confirm the basis of the activities and outputs on which Government entities are implementing NDP III. There is a risk that

the delays are going to subsequently affect the timelines of implementation of the NDP III and the overall achievement of the plan.

I advised Government to develop comprehensive strategies of mitigating the effects of these delays and ensure that all Sectors and MDALGs expedite the preparation, alignment and approval of their strategic plans.

3.4.5 Service delivery standards in Government

I observed that that with the exception of Ministry of Health, all MDAs and Local Governments (LGs) lack documented Service Delivery Standards despite Ministry of Public Service issuing establishment notices guiding entities on the process of developing, documenting, dissemination and implementing Service Delivery Standards (SDS). The service delivery standards are meant to provide the minimum level of service in terms of quality and quantity expected from Government by citizens.

Government through Ministry of Public Service had not enforcement action to ensure that MDAs and LGs comply. Absence of service delivery standards negatively affects public service performance and accountability.

The Accounting Officer of MoLG explained that development of service delivery standards requires funding to complete the process yet MDALGS do not have the required funding and budget line.

I advised Government to consider prioritizing the need to fund the development and approval of service delivery standards across Government as a way of improving service delivery. The Ministry should subsequently ensure that these standards once approved are adhered to.

3.4.6 Unfunded Town Councils

Government has over the last years created a Local Governments particularly Town Councils which should be financially independent from the Districts from which they were created in line with Section 79 of the Local Governments Act.

Records reviewed indicated that Government had created a total of 584 town councils by June 2019/2020 out of which only 228 have been approved by MoFPED for direct access of resources from the national budget. As explained last year, it requires on average UGX.1.8bn to run a Town Council. This implies that the balance of 356 town councils would require approximately UGX.640.8bn for both development and operational costs. Failure to fund Town Councils significantly affects the ability of these Town Councils to Operate and deliver services.

It appears that Government is increasingly finding challenges to provide the required funding for the newly created Town Councils.

I have advised Government to ensure that for any additional administrative institutions, created, this should be matched with the available resources.

3.5 Energy Sector

3.5.1 Unsustainable Deemed Energy Payments

According to several Power Purchase Agreements (PPAs) and other implementation agreements signed between the Independent Power Producers (IPPs), GOU, and UETCL, Government committed to construct power evacuation infrastructure from the IPPs generation facilities to the distribution network upon commencement of generation of power by IPPs. The failure to dispatch power constitutes deemed Energy and UETCL shall make payments to IPPs for such Energy in accordance with the provisions in the agreements.

I noted that the deemed energy claims by Achwa River Energy Project (ARPE) during the financial year had accumulated to UGX.64.69bn of which, only UGX.10.33bn was released through the MEMD leaving unpaid claims of UGX.54.36bn. As a result, GOU through UEDCL constructed an emergency double circuit power evacuation line at a cost of about UGX.34bn, which however has been found ineffective to evacuate all the power generated by the dam.

Furthermore, a review of the deemed energy payment reconciliation schedules from UETCL established that UETCL incurred deemed energy payments for Mini Hydropower Plants amounting to USD.5.96 Million (approx. UGX.22.2bn) and USD.6.42 Million (approx. UGX.23.9bn) in the FYs 2018/2019 and 2019/2020, respectively. These payments were attributed to inadequate transmission infrastructure, line outages and insufficient demand in some instances.

The deemed energy liabilities/payments amounting to UGX.46.1bn at UETCL as at 30th June, 2020 are unsustainable and cause a significant strain on Government resources. In addition, deemed energy charged through the tariff negatively impacts on consumer electricity prices, which may be a hindrance to electricity demand, thus slowing economic growth.

Management at both the MEMD and UETCL explained that the deemed energy clause in power purchase agreements was initiated when Government had no sufficient power generation capacity to meet the demand. This was an initiative to attract investors in the electricity sub sector. However, Government has since transitioned from generation deficit to generation surplus, and therefore, the deemed energy clause has been removed from new power purchase agreements signed between UETCL and Power generation developers.

I advised Management at MEMD and UETCL to liaise with the relevant stakeholders such as MoFPED and Development Partners to ensure that adequate funds are provided for construction of appropriate transmission infrastructure to evacuate any amount of power generated. In addition, the deemed energy liability incurred should be settled without further delay. Effort needs to also be made to renegotiate the earlier agreements entered into.

3.5.2 Delayed commissioning of Karuma HPP

General Condition of Contract (GCC) 17.1 of the Engineering Procurement Contract (EPC) provides that the time for completion of the Project, including time required for creation of construction facilities and Infrastructure Works, shall not exceed 60 months reckoned from

the start date. The Effective Date was August 16, 2013 implying that the initial completion date of the dam was December 16, 2018.

However, a review of the fourth quarter progress report revealed that the completion date for the Karuma HPP was extended to 30th November 2020, resulting into a delay of two (2) years from the initial planned commissioning date. This was majorly attributed to delays in land acquisition and the impact of Covid-19.

The delays in project completion may result into increased supervision costs, additional costs arising from claims by the EPCC, and increased commitment fees payable on undrawn balances of the loan. As at 30th June 2020 GoU had as a result paid commitment fees amounting to USD.11.9 Million.

I advised management to expedite the construction of the Hydro Power Plant. In addition, management should continue engaging MEMD and relevant stakeholders in order to expedite the process of land acquisition/compensations.

3.5.3 Undeclared Mineral imports and exports

Section 38 (1) of the Mining Licensing Regulations 2019 states that Minerals obtained under a mineral right or under a mineral dealer's license may only be exported under an export permit granted by the Commissioner. Similarly, Section 117 (1) states that the Commissioner may grant to any person an import permit to import minerals into Uganda on conditions prescribed by or under this section and specified in such permit. Sub Section (2) states that a person who imports any minerals under this section shall make a declaration before a customs officer regarding the type and quantity of minerals imported, after which the customs officer shall certify the import permit. Sub Section (3) further states that an import permit shall be issued only on payment of the prescribed fee.

I noted from a review of URA customs data that 10,273 tonnes of exported Vermiculite worth UGX.8.3bn, were not declared to the Department of Geological Survey and Mining (DGSM) an as a result, royalties worth UGX.102.7 Million were not collected from vermiculite exports.

Similarly, between FY 2017/2018 and FY 2019/2020, minerals, such as; Tantalum and Tungsten worth UGX.26.3bn were exported out of the country without export permits as required by the law. Without notification of the DGSM by URA customs as required, there could be significant potential revenue losses in terms of uncollected royalties.

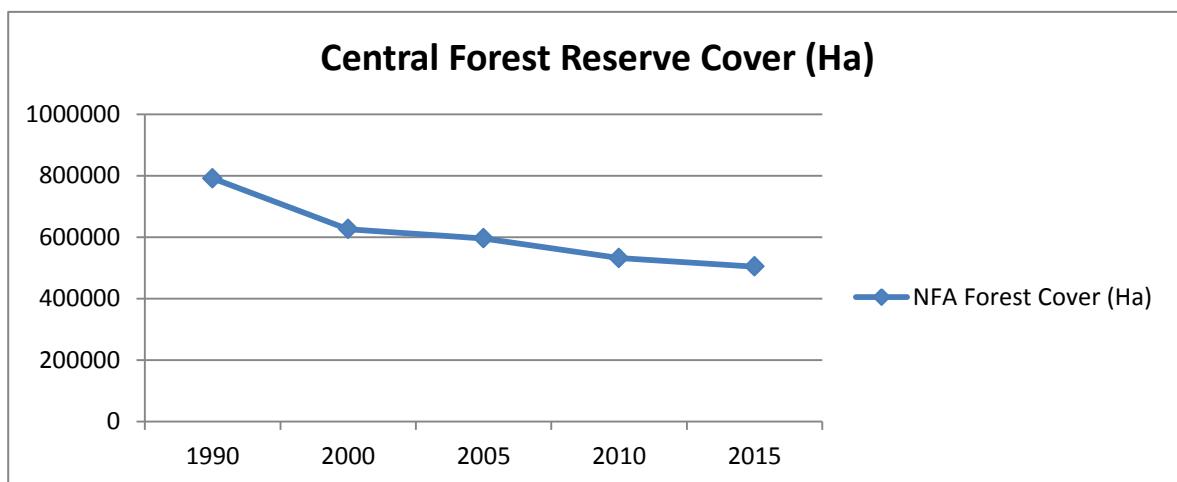
Management explained that in terms of mineral exports, the Ministry will continue engaging the URA to ensure that mineral exports are accompanied with permits. In addition, the Ministry has also provided procedures and requirements for Export of minerals out of the country to all customs border point including Entebbe International Airport. The Ministry will harmonise the exports from the URA with the one of the ministry and assess and collect the royalty due.

I advised management at MEMD to liaise with URA to ensure that there is timely notification of the DGSM before minerals are imported or exported so as to ensure royalties have been computed, mineral origins are ascertained and import and export permits issued as required by the law.

3.6 Water Sector

3.6.1 Encroachment on the Central Forest Reserves (CFRs)

According to the 1990 biomass study, the national forest cover dropped from 24% (4,933,271ha) to 9.6% (1,938,990ha) in 2015. Similarly, the CFR under NFA dropped from 16.04% (791,240ha) of the national forest cover to 10.2% (504,391ha) 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 from different forest players; inefficiencies in the planning process; inadequate stakeholder awareness, among others. Table below shows NFA's forest cover from 1990 to the most current published biomass study;



I noted that Government interventions of afforestation, restoration, establishment of new plantations, and supervision and monitoring were not yielding the much required results due to the lack of coordination and the split mandate that puts forestry management under various Government institutions.

Management at NFA attributed the slow progress of Government interventions to inadequate funding, encroachment on Government forest land due to population pressures and urbanization, competing needs such as agriculture and resettlement of landless people, inadequate community sensitization and support, among others.

I advised Management at NFA to liaise with other sector institutions and improve on coordination efforts to ensure protection of all central forest reserves is prioritized.

3.6.2 Administration of the National Environment Fund (NEF)

The National Environment Fund (NEF) supports various activities of the National Environment Management Authority. The NEF consists of funds including; Disbursements from Government, Environmental levies, Fees charged for use of environmental resources and other fees charged under the National Environment Act, Administrative fines collected as a result of breach of the provisions of the Act; and Gifts, donations and other voluntary contributions to the Fund, with the approval of the Minister responsible for Finance. The NEMA Board is responsible for administration of the National Environment Fund.

I noted due to the Government shift in the collection policy of the Non-Tax Revenue (NTR), the Fund remained un-operational during the year under review since subsequent collections in line with the Act are assessed by NEMA and paid into the Consolidated Fund through Uganda Revenue Authority. I further noted that not all the collections by URA are availed to the National Environment Management Authority through Government releases.

Furthermore, as a result of the freeze on the operations of the NEF, UGX.2.4bn remains idle at Bank of Uganda, and the fate of outstanding receivables to the tune of UGX.12.2bn is in balance as there is no clear guidance of how URA or NEMA are going to enforce recoverability.

The Government new NTR collection policy contravenes the law that established the Fund, and as a result NEMA's ability to effectively implement activities such as management of sensitive and fragile ecosystems, critical environmental restoration activities, environmental resources management, and research intended to further the requirements of environmental management, capacity building, environmental publications and scholarships among others may be significantly affected.

I advised NEMA management to engage the MoFPED and consult the Attorney General to ensure there is harmony between the new Government NTR collection policy and the Act establishing the Fund.

3.7 Education Sector

3.7.1 Management of Research and Innovation Funds (RIF) in Universities

High impact research and innovations in universities have the potential to accelerate economic growth in developing countries. Accordingly, during the year under review the Government of Uganda disbursed UGX.30.2bn to Makerere University for the purpose of research and innovations. I noted that a sum of UGX.22.1bn was spent on research and other research related activities leaving a balance of UGX.8.1bn unspent at the closure of the financial year.

An analysis of the implementation status of the research projects revealed that 94 (26.8%) projects were fully implemented, 256 (72.9%) were partially implemented, while 1 (0.3%) project was not implemented. From the analysis, it is indicative that research projects cannot be completed within a year, thus the need for the research funds to be availed to universities over a long period of time, and not within the Government financial year.

Furthermore, a review of the university IFMS expenditures revealed that funds amounting to UGX.5.10bn were transferred to the University Subvention Account after seeking approval from MoFPED and the Accountant General other than being transferred to the consolidated fund to cater for research projects that had not been finalized at the closure of the financial year.

Management explained that research and innovation processes usually span a period beyond a single year. They further explained that the Covid-19 outbreak interrupted at least one third of the RIF's implementation period (4 months) as it was essential to ensure safety of researchers and study participants while also observing research ethics.

I advised the Accounting Officer to engage the Accountant General to consider creating Government Research Funds Accounts in Public universities, which should be separately governed and reported in accordance with the guidance that govern Fund Accounting. This would enable uninterrupted research activities while at the same time ensuring appropriate accountability.

3.8 Works Sector

3.8.1 Nugatory Expenditure in Interest on delayed payments to contractors - UGX.7.3bn

UNRA made payments amounting to UGX.7.3bn that arose out of penalties for the court cases and interest on delayed payments of advances and Interim Payment certificates from various contractors. The expenses of interest on delayed payment are considered nugatory and should have been avoided had payments been effected within the contractual period.

The issue was attributed to inadequate funding leading to the Authority's inability to settle certificates of approved works within the contractual period, which makes contractors invoke the clause in the contract and claim interest on unpaid certificates.

There is need for Government to prioritise timely payment of contractors to avoid the penalties imposed as a consequence of delayed payments.

3.8.2 Engineering audit of selected road projects

For the financial year 2019/2020, a total of 64 projects (Development, rehabilitation and bridge projects) with a total contract sum/value of UGX.12.5tn were under implementation by UNRA. A sample of thirteen (13) projects (development, rehabilitation and bridge projects) with a contract value of UGX.2.99tn were selected for audit. This sample represents 23.86% of the value of the 64 projects.

Thirteen (13) UNRA projects were sampled for audit. Five (5) (38%) of the projects were observed to have been initiated without adequate planning, which translated into major design changes during implementation, multiple extensions of time for some projects, delays in design reviews, delays in issuing revised design reports for implementation, variations in quantities during implementation, cost and time extensions. For instance;

- Relocation of facilities was underestimated for Kyenjojo-Kabwoya road project by over 127%.
- The concept design for Masindi-Park junction-Tangi road project through Murchison falls National Park resulted in reduction of road width in the park section which may result in a potential nugatory expenditure of USD.4.88m.
- Underestimation of quantities by UGX.16bn (11.95% of the original contract) for Kigumba Bulima-Kabwoya road project. In addition, there was an omission of about 0.8Km of swamp sections of 4m average depth for the same road project resulting in four times the requirement for swamp treatment.

- Underestimation of quantities for Masaka-Bukakata road project due to inadequacies in geotechnical investigations.
- Absence of detailed design at contract commencement for Hima-Katunguru rehabilitation road project.

The Accounting Officer explained that consultations are being made with utility companies to estimate relocations prior to issuance of bid documents. Consultations are also made with relevant MDAs where assessment of impact on biodiversity of the roads is required prior to issuance of the NEMA ESIA certificate. In addition the development of bills of quantities at design stage is being supervised by the Manager Quantity surveying before procurement of works contracts to minimize estimation errors.

I advised the Accounting Officer to consult the key stakeholders during concept design.

3.8.3 Slow progress of works on Kampala flyover construction and road upgrading project and the Northern Bypass

Two major road projects, Kampala Flyover Project (KFOP) and the Kampala Northern Bypass Phase II (KNBP) have dragged on since 4th May 2019 and 14th July 2014 respectively. By end of September 2020 the progress of physical works on KFOP was estimated to be at 4.94% and the total contract time that had elapsed was 53.2%. For KNBP the progress of physical works was estimated to be 77.4% and the construction had been planned to take 36 month (3 years) has so far taken 78 months (6 and half years), which was a time lapse of 217% and still on-going.

Slow progress of the works were attributed to; delayed access to site at various locations, delayed relocation of utilities obstructing the planned works, the addition and increased scope of works and quantities and limited equipment deployment in the early period of the projects. Delayed completion of works inconveniences surrounding business community and denies the intended beneficiaries timely use of the infrastructure and may result in escalation of project costs in terms of contractors' claims.

I advised the Accounting Officer to:

- Ensure that the contractors are offered full access to the sites through timely compensation of the Project affected persons to avoid claims and notices to claim.
- Ensure that the contractors fully mobilize the required equipment at the start of the Projects to enable timely execution of Project works.
- Ensure more detailed feasibility studies and design review before commencement of the Projects to enable a more comprehensive estimation of the scope of works.

3.8.4 Delays in completion of design reviews

Design review is a key component of construction supervision for which any delay affects implementation of the projects leading to cost escalations. For 7 out of 13 road and bridge projects assessed, the following were observed in respect of delays:

- For the Kyenjojo-Kabwoya project, the first design review of the road design report was delayed by 1 month while the final review was delayed by 9 months.

- For the Akisim-Moroto road section, the first review of the road design report was delayed by 3 months while the final review delayed by 9 months.
- For Bulima-Kabwoya project, while the review was scheduled for 6 months, it was delayed by over 24 months.
- For Masaka-Bukakata road project, the design review delayed by over 60 months (5 years) with multiple reviews leading to a net increase in project cost of UGX.16.3bn.
- For Fort Portal Hima road project, outstanding revised road designs were issued more than one year from date of submission of first drawings.
- For Hima-Katunguru project, there was delay in issuance of final design drawings by over 12 months.
- For the design and build of lot 3 bridges projects reviewed; the draft and final design that was to be submitted in 12 and 20 weeks respectively, was submitted in 16 and 32 weeks respectively.

I advised the Accounting Officer to consider charging damages on consultants that fail to deliver design reviews on time.

3.8.5 Delays in progress of works

Three UNRA road projects assessed had significant delays in progress of works as shown below:

- For Bulima-Kabwoya road project that was initially scheduled for 30 months, after 52 months the project has achieved 97% completion.
- Masaka-Bukakata road project had a 13.9% physical progress lag.
- A delay of over 44 days on Hima Katunguru road project (UGX.660m delay damages) was noted.

I advised the Accounting Officer to put in place measures to ensure that the works are expedited and completed within the scheduled timelines.

3.8.6 Lack of Disputes Boards

Two road projects namely Akisim-Moroto project (under Defects Liability Period) and Fort Portal-Hima road project under construction did not have fully constituted dispute boards as required, that is; 90 days after commencement. The boards are necessary to resolve timely any disagreements between UNRA and the contractors that arise during contract implementation.

The Accounting Officer explained that the delays were due to the contractor's objection and preferred particular Dispute Boards.

I advised the Accounting Officer to complete the process for constituting Dispute Boards for ongoing projects and always ensure timely appointments.

3.9 Information Communication Technology Sector

3.9.1 Outstanding 2% UCC levy

In line with Section 5 sub-section (i)-(c) of the Uganda Communications Commission Act 2013, UCC imposed a levy of 2% of the gross revenue of all broadcasting media houses to cater the completion of the digital migration process.

I observed that no media house has so far paid this levy to UCC. However, UCC has neither followed up on the unpaid levy nor has it captured the outstanding amounts in its financial statements. Under the circumstances, the process of digital migration may not be completed as planned.

The Accounting Officer attributed the delays to a petition made by the broadcasters to the Ministry of ICT & National Guidance against this obligation.

I advised that there should be a follow up of this matter until it is resolved.

3.10 Trade Sector

3.10.1 Government investments through Uganda Development Corporation (UDC)

The Government of Uganda has made investments worth UGX.191.6bn in fourteen (14) projects since 2010 through UDC. However, the investments have been met with several challenges and progress is very slow. I noted eight (8) of the fourteen (14) projects are still at feasibility study phase after eight years of implementation.

I further observed that the rate of funds absorption is low, with UGX.24bn unabsorbed at the close of the year. Also noted was that Management reallocated a total of UGX.9.4bn of investment funds to cater for recurrent headquarter operations, during the FY 2019/2020.

The continued failure to utilize appropriated funds for the purposes intended hampers fulfilment of the UDC mission.

3.10.2 Inadequate Surveillance and testing by UNBS at Border Posts

Uganda National Bureau of Standards had staff presence at only 27 out of the 170 border entry points. This was attributed to under staffing at the Bureau. Additionally, contrary to section 3(1) of the UNBS Act, I noted that various commodities were released by the Bureau due to absence of standards to test these commodities for conformity. Under the circumstances, there is a risk that sub-standard goods could have entered the Ugandan market since imports from 143 border entry points were not inspected and other goods are released due to absence of standards.

I advised the Accounting Officer to ensure that all the border entry points are adequately deployed with staff to provide surveillance services and that more standards are developed for commodities that are regularly imported.

3.11 Gender and Social Development Sector

3.11.1 Youth Livelihood Programme

The youth livelihood programme (YLP) is a rolling Government of Uganda Programme, targeting the poor and unemployed youth in all the districts in the country. To-date the programme has accumulatively enrolled 138,094 (48.3%) youth of the targeted 286,200. Similarly, of the targeted 23,850 youth projects, 12,118 (50.8%) have been funded as at 30th June 2020.

Since inception of the Program, a total of UGX.102.74bn was disbursed, inclusive of UGX.9.45bn that was revolved, resulting into actual disbursement over the period of UGX.93.3bn. Out of the amount disbursed, only UGX.37.04bn (40%) was recovered leaving a balance of UGX.56.26bn outstanding. Of the recovered amount, only UGX.9.4bn (25.4%) was revolved to other youth groups, and UGX.2.12bn was not remitted to the National Recovery Account with BoU. The table below summarizes the program performance since its inception;

Table 27: Showing programme performance since inception

SN	Category /year	Total as of 2016/17 (a)	During 2017/18 (b)	During 2018/19 (c)	During 2019/20 (d)	Cumulative Totals as of 2019/20
1	Number of Beneficiary Groups	3,289	4,599	4,218	12	12,118
2	Number of beneficiary Individuals	38,552	52,836	46,569	137	138,094
3	Number of benefiting districts	125	152	158	2	-
4	Amount Due for recovery (cumulative)					56.26bn
5	Amount recovered (cumulative)					37.04bn
6	Amount remitted to Bank of Uganda	8.15bn	15.60bn	4.06bn	7.11bn	34.92bn
7	Amount revolved	0	7.96bn	1.37bn	0.126bn	9.45bn
8	Amount disbursed but not from recovery	26.14bn	30.5bn	36.7bn	-	93.3bn
	Total amount disbursed (6+7)	26.14bn	38.5bn	38.0bn	0.126bn	102.74bn

The Accounting Officer explained that recovery amounts declined due to the inadequate provision of operational funds to local Governments which was occasioned by inadequate releases from MoFPED as well as the Covid-19 pandemic affecting the financial year 2019/2020. The Ministry of Finance has engaged stakeholders to provide adequate funds to support LG monitoring and sensitization of the groups, and advised LGs to institute standing orders with the commercial banks to directly remit all recoveries to the BoU national recovery account. Furthermore, the ministry has developed the YLP Management Information System that is to be rolled out in the entire country to improve on information sharing.

I advised the Accounting Officer to continue engaging stakeholders to roll out the system that would enhance processing of applications and disbursement of fund to the youth groups, and consider instituting memoranda of understanding with the commercial banks to ease transfer of revolving funds.

3.11.2 The Uganda Women Entrepreneurship Fund (UWEP)

Uganda Women Entrepreneurship Program (UWEP) commenced in the Financial Year 2015/16, and it was designed to address the challenges women face in undertaking economically viable enterprises. Women are faced with challenges of; limited access to affordable credit, limited technical knowledge and skills for business development, limited access to markets, and limited information regarding business opportunities.

As of 30th June 2020, the total cumulative programme budget was UGX.149.3bn of which UGX.107.0bn (71.7%) had been released. Of the released amount, UGX.66.7bn (62.3%) was disbursed. Over the years, the Program performance can be summarized in the table below;

Table 28: Showing programme performance over the years

SN	Category / year	Total as of 2015/16 (a)	Total as of 2016/17 (b)	During 2017/18 (c)	During 2018/19 (d)	During 2019/20 (e)	Cumulative Totals as of 2019/20
1	Number of beneficiary groups	94	2,334	3,644	3,588	1,596	11,256
2	Number of beneficiary Individuals	1,148	29,522	45,846	44,363	18,973	139,852
3	Number of benefiting districts	7	104	140	145	71	
4	Cumulative amount due for recovery						22.4bn
5	Cumulative amount recovered						16.9bn
6	Amount revolved	-	-	-	-	0.941bn	0.941bn
7	Amount disbursed but not from recovery	0.456bn	12.11bn	20.88bn	23.25bn	9.99bn	66.7bn
	Total amount disbursed (6+7)	0.456bn	12.11bn	20.88bn	23.25bn	10.9bn	67.6bn

During the year under review, out of the budgeted UGX.30.3bn for UWEP activities, a sum of UGX.16.5bn (54.5%) was released indicating a budget shortfall of UGX.13.8bn (45.5%). Out of the released amount, only UGX.10.0bn (60.6%) was disbursed.

Like in the Youth development programme, the Women Programme faced similar implementation challenges. There are still inadequacies in the rate of revolving and recovering the funds. Out of UGX.16.95bn recovered by June, 2020, only UGX.0.92bn had been revolved to other groups leaving a sum of UGX.16.0bn remaining un-revolved. In addition, UGX.5.4bn, constituting fully recoverable funds as at 30th June, 2020, remained outstanding. Furthermore, recoveries by districts amounting to UGX.1.8bn were not remitted to the National Recovery Account with BOU, and recoveries amounting to UGX.0.61bn could

not be tagged to any District Local Governments or individual women groups due to lack of reconciliations.

The Accounting Officer explained that Management had undertaken steps to address the identified inadequacies including; writing to all LGs to institute standing orders to automatically transfer all funds recovered to the Central Recovery Account, and increased targeted support supervision visits to defaulting Local Governments together with Ministry of Local Government inspectors, and set up communication platforms for Regional Programme officers to ease constant reminders to Local Governments to transfer recovered funds.

I advised the Accounting Officer to liaise with MoFPED and other stakeholders to have adequate funding for the program. In addition, procedures for improving the revolving fund mechanism should be enhanced. The reconciliation of district returns with the bank of Uganda statements should also be undertaken in a timely manner in addition to promptly updating the recovery ledgers.

3.12 Cross cutting findings in Local Governments

3.12.1 Delays in implementation of UGIFT projects

A review of the project progress report was undertaken to establish the status of project completion. I noted that out of a sample of 31 Health Centres the following was observed;

- One (1) project (Upgrade of Railway Health Centre II to Health Centre III in Kasese Municipal Council) has been completed.
- Ten (10) Health Centres were in progress.
- Construction of Twenty (20) Health centres had completion dates exceeded by 1 to 7 months.

This implies that the project works may be extended beyond the planned timelines resulting into additional administrative costs and delays in project functionality.

The Accounting Officers attributed the delays in the construction works to; the lockdown due to Covid-19 pandemic, heavy rains which rendered roads impassable and lack of capacity by the contractors to handle the work.

I advised the Accounting Officers to strengthen supervision and monitoring of the projects and ensure quality works are achieved.

3.12.2 Management of Schools and Tertiary Institutions

a) Staffing Gaps

Audit of School/Institutions revealed staffing gaps, which varied across board. Analysis of 100 Schools and Tertiary Institutions, revealed that out of staffing establishment of 6,350, only 3,008 (47%) positions were filled. I noted the worst staffing Gaps in Gulu School of Clinical Officers and Ophthalmic Clinical Officer Training School - Jinja, where the percentage gaps were 93% and 85% respectively.

The consequence of the above is poor quality of delivery of service, and work overload to the existing staff, which negatively affected effectiveness. Some schools cannot offer all subjects to the learners thereby affecting the quality of graduates. The challenge of staffing is worse in the rural schools as compared to the urban schools, due to preference by teachers to offer their services in the urban areas.

I advised the Accounting Officers to continue engaging the district authorities and the line Ministry to address the staffing gaps. In addition, Government should consider incentives to attract teachers to rural areas.

b) Untitled Land

I noted during my audit that 88 Schools/Tertiary Institutions lacked title to their land, although some had initiated processes of titling. In the circumstances, there is risk of persons trespassing, encroaching on and/or grabbing School/ Institutions land.

I advised the Accounting Officers of the School/ Institutions that had initiated processes of titling to expedite so that certificates of title are acquired. For those that had not started, I advised Accounting Officers to follow-up with the Ministry of Lands Housing & Urban Development and the District Land Boards to initiate the Processes.

c) Status of physical progress of construction works in Seed Secondary Schools

A review of the project progress report revealed that out of a population of 48 seed schools, a sample of 25 seed secondary schools' construction works were still in progress and the status is as shown below;

- One seed school (Nyakatonzi seed School in Kasese District) had been completed and handed over
- Eight seed schools were in progress with completion dates ranging from 2 to 23 months.
- Construction of Sixteen (16) seed schools had completion dates exceeded by 4 to 5 months. The seed schools include; Kabushaho Seed Secondary School in Bushenyi District, Buyende Seed Secondary School at Buyende Sub County in Buyende District and Nyamarwa Seed Secondary school in Kibaale District among others.

This implies that the project works may be extended beyond the planned timelines resulting into additional administrative costs and delays in project functionality.

The Accounting Officers attributed the delays in the construction works to; The lockdown due to Covid-19 pandemic, Heavy rains which rendered roads impassable and Lacks capacity by the contractors to handle the work.

I advised the Accounting Officers to strengthen supervision and monitoring of the project and ensure quality works are achieved.

3.13 Highlights from the audit of Lower Local Governments for the period 2018/2019

3.13.1 Budget implementation in sample LLGs for FY 2018/2019

During the financial year 2018/2019 I undertook an audit of 700 LLGs (Sub-counties, Town Councils and Divisions). I sampled 242 LLGs in the branches of Soroti and Mbale to assess the implementation of the budget and observed the following;

- 242 LLGs sampled had approved budgeted total revenue amounting to UGX.47.27bn out of which UGX.42.28bn was received resulting in a shortfall of UGX.4.98bn majorly because of budget cuts. This represents revenue performance of 89%.
- Out of the total receipts of UGX.42.28bn, UGX.42.36bn was spent by the LLGs which represent an absorption level of 100.2%. The excess expenditure was a result of utilisation of unremitted unspent balances from financial year 2017/2018 by some LLGs.
- Out of the 242 LLGs reviewed, I analysed the extent of quantification for 194 LLGs that had well detailed work plans. From my analysis of these work plans I noted the following
- Out of a total of 9,399 activities with total budget of UGX.36.46bn planned for implementation in the 194 sampled LLGs, I sampled and reviewed 3,603 activities with a budget of UGX.19.41bn representing 53.2% of the total budgets. Out of the 3,603 activities assessed, 2,048 activities representing 56.8% of the sampled activities were sufficiently quantified to enable measurement of performance while the balance of 1,555 activities representing 43.2% were insufficiently quantified

I noted that in these cases management reported in generic ways without specifying numbers. Failure to quantify was attributed to capacity gaps in the planning function at the LLGs and lack of adequate guidance from the district.

Failure to quantify activities makes it difficult to establish the reasonableness of individual activity costs for the planned activities, and curtails the effective accountability for funds subsequently spent.

- Out of a total of 2,048 quantified activities, 1,680 (82%) were fully implemented, 188 (9.2%) activities were partially implemented, while 180 (8.8%) activities were not implemented at all. Failure to implement activities was attributed to limited funding and unrealistic budgets. Non implementation of planned activities implies that the expected services to the beneficiary communities were not attained.

3.13.2 Quality of Financial Statements

In my previous year's reports, I noted that there was still a problem with the presentation of financial statements in the Lower Local Governments. In the financial year under review, the shortcomings were still evident in 70 (16%) Sub-Counties out of 439 reported on. The anomalies included;

Table 29: Summarising audit observations on financial statements

SN	Audit observation	Quantification
1	Lack of board of survey report	29 Sub-Counties
2	Inconsistencies in the amounts in the financial statement	18 Sub-Counties
3	Incomplete financial statement and notes	12 Sub-Counties
4	Errors in Financial Statements	7 Sub-Counties
5	Wrong presentation of figures in financial statement	4 Sub-Counties
Total		70 Sub-Counties

Preparation of financial statements is a stewardship role in which accountability for application of resources entrusted to Accounting Officers is reported to the stakeholders. Failure to present financial statements properly impairs interpretation and analysis of entity performances.

The Accounting Officers attributed this to staff changes that were made in the middle of the financial year, difficulty in acquiring books of accounts from district stores and lack of training. I advised the Accounting Officers to liaise with responsible authorities to ensure that the staffing gaps are addressed and the necessary trainings undertaken.

3.13.3 Asset Management

I noted that in 79 LLGs out of the 242 that were sampled, Management did not maintain updated fixed assets registers. Further, 166 LLGs did not have title deeds for land occupied by the LLG offices majorly because they had not surveyed and processed titles due to lack of funds. Failure to maintain updated assets registers and lack of title deeds expose council assets to misuse, encroachment and loss. I advised the Accounting Officers to maintain updated assets registers and secure ownership documents for all council assets as required by the regulations.

3.13.4 Implementation of staff performance management initiatives

The Government of Uganda has been implementing Public Service Reforms since the 1990's geared towards cultivating a performance culture focused on results, excellence and professionalism. Consequently, a number of performance management initiatives have been introduced for enhancing performance and service delivery in the Public Service. These include: Performance Agreements/Plans, Open Performance Appraisal System and a mechanism to monitor staff attendance among others.

I undertook a review of the implementation of these initiatives in a sample of 215 LLGs out of the 242 and noted the following;

- Out of a total of 215 Accounting Officers only 26% completed performance agreements as required. Out of a total of 2,205 staff 93% did not complete performance plans as required. The absence of performance agreements and plans limits effective accountability. I was also unable to ascertain the basis against which individual performance achievements were measured at the end of the assessment period. I advised the Accounting Officers to ensure that all staff develop performance agreements/plans in order to have a basis for assessment at the end of the period.

- Out of a total of 2,420 staff, 82% did not complete performance appraisals as required. In the circumstances, management is unable to determine the extent to which set performance targets are achieved and is also unable to enforce the rewards and sanctions guidelines as they largely depend on the performance appraisal process. I advised that the Accounting Officers to ensure that staff performance appraisals are completed as required.
- Out of a total of 2,420, 98% never completed quarterly performance reviews as required. This inhibited management from evaluating and identifying performance constraints to take remedial action. I advised the Accounting Officers to ensure quarterly performance reviews are undertaken to keep track of the activities planned in the financial year.
- Out of a total of 215 sampled LLGS, 91(42%) did not have mechanisms of monitoring staff attendance. In the circumstances, management has failed to monitor and assess the timely availability of the human resources and this could lead to failure to achieve the planned strategic objectives. I advised the Accounting Officers to strengthen the monitoring mechanism.

ANNEXURES

ANNEXURE I: OTHER INFORMATION, ACCOUNTING OFFICER'S AND MY RESPONSIBILITIES ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE LOCAL GOVERNMENTS

Other Information

The Accounting Officer is responsible for the Other Information. The Other Information comprises the statement of responsibilities a statement from secretary to Treasury as statement from the Accountant General and other supplementary information. The Other Information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the Other Information and I do not express an audit opinion or any form of assurance conclusion thereon.

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

Management's Responsibility for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the PFMA, 2015(as amended), the Accounting Officer are accountable to Parliament for the funds and resources of the Local Government.

The Accountant General is responsible for the preparation of the consolidated financial statements in accordance with the requirements of the PFMA, 2015(as amended) and the financial reporting guide, 2018 and for such internal control as management determines necessary to enable the preparation of consolidated financial statements that are free from material misstatement whether due to fraud or error.

In preparing the consolidated financial statements, the Accountant General is responsible for assessing the Local Governments ability to continue delivering the mandate, disclosing, as applicable, matters related to affecting the delivery of the Local Government using the financial reporting guide 2018 and using unless the Accountant General has a realistic alternative to the contrary.

The Accountant General is responsible for overseeing the Government's financial reporting process.

Auditor's Responsibility

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAI's, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Local Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Local Government's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Local Government to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

ANNEXURE II: SUMMARY ENTITY FINDINGS AND OPINIONS FOR MDAs, COMMISSIONS, STATUTORY CORPORATIONS AND STATE ENTERPRISES AND PROJECTS

Sn	SECTOR AND ENTITY	SUMMARY OF KEY FINDINGS
	AGRICULTURE SECTOR	
1	National Agriculture Advisory Services (NAADS) Opinion Unqualified	<ul style="list-style-type: none"> • Out of the planned 4 strategic targets/goals to be achieved by NAADS; none was fully achieved while all 4 were partially achieved. • Out of the budgeted revenue of UGX.3.6Bn for the financial year 2019/2020, only UGX.34,888,799 was collected representing performance of only 0.97% of the target. • There was a shortfall in releases amounting to UGX.0.66Bn representing 0.45% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.29Bn representing an absorption level of 99.8%. • I sampled 5 out-puts with 46 activities worth UGX.134.44Bn representing 92% of the total budget and noted that 1 output with 9 activities and expenditure worth UGX.33.17Bn was insufficiently quantified;. I observed that out of the 9 activities, 06 activities (66.7%) were quantified while 3 activities (33.3%) were not clearly quantified. 3 outputs with 20 activities worth UGX.30.34Bn were not quantified at all to enable measurement of performance. Furthermore, of the 1 output with all 17 quantified activities worth UGX.70.93Bn assessed; 4 activities (22%) were fully implemented, 8 activities (45%) were partially implemented while 6 activities (33%) were not implemented. • All 4 quarterly performance reports were submitted after the quarterly deadline. • Arrears totalling to UGX.13.23Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. There was no budget for domestic arrears for the year under review. • I noted long outstanding receivable to a tune of UGX.2.38Bn from prior years with no movement. These receivables relate to amounts that were held by the Local Governments at the time of restructuring representing assets that are lying idle. • LCs amounting to UGX.5.46Bn for services to be provided remained unperformed for a period of more than two (2) financial years. Further, I noted that the Secretariat incurred LC opening charges worth UGX.657,830,036 in the year. • As at the close of the financial year, LCs to a tune of UGX.17.3Bn were opened in favour of a local company for sugar cane project works in Lamwo District despite outstanding works on the contracts to a tune of UGX.9.6Bn. • UGX.26,717,484,460 was budgeted under travel inland, other structures and machinery and equipment during the financial year 2019-2020 but these funds were instead utilized for payment of agricultural supplies. • Shortcomings were noted in the Management of NAADS strategic interventions like non-adherence to Standing Orders of Procedure (SOP) for Operation Wealth Creation, delayed implementation of projects and delayed Project takeoff. • I noted that the entity procured 18 vehicles in the last three years at a cost of UGX.2.9bn Shortcomings were observed in the agency's fleet management which included; unplanned acquisition of cars, all vehicles were recorded without sufficient details as required by the accountant General, lack of a fleet management policy and the budget for maintenance over the previous three years was under funded by UGX.2.7Bn. • Several procurement anomalies were noted like failure to execute

		performance security, inappropriate procurement method and non-consideration of evaluation criteria.
2	<p>National Animal Genetic resource centre and Data Bank (NAGRIC &DB)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I noted that out of the planned 22 strategic targets/objectives, none of the objectives had been fully achieved, 19 were partially achieved while 3 were not achieved at all. • There was a shortfall in NTR collections amounting to UGX.0.508bn representing 39% and a shortfall in GOU releases amounting to UGX.3.86bn representing 5.88%. • I sampled 29 outputs with 60 activities and expenditure of UGX.61.814Bn and noted that 24 outputs with 51 activities and expenditure worth UGX.55.964Bn were fully quantified, 3 outputs with 7 activities and expenditure worth UGX.5.835Bn were insufficiently quantified of which 3 activities (43%) were quantified to enable measurement of performance while 4 activities (57%) were not clearly quantified. 2 out-puts with 2 activities and expenditure of UGX.0.015bn were not quantified at all. • Further, I assessed the 24 outputs that were fully quantified worth UGX.55.964Bn and noted that 6 outputs with 6 activities worth UGX.0.606BN were full implemented, 16 out puts with 43 activities worth UGX.54.708BN were partially implemented that is out of the 43 activities, the entity fully implemented 9 activities (21%), 24 activities (56%) were partially implemented while 10 activities (23%) remained unimplemented. 2 outputs with a total of 2 activities worth UGX.0.650Bn were not implemented at all. • There was no evidence of submission of monitoring reports to OPM, MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Further, the entity submitted performance reports for the 4 quarters after the submission deadline with an average delay of 13 days. • I noted 5 cases where the reported level of performance was inconsistent with my verification results. • Domestic arrears decreased by UGX.0.536Bn (54%) from UGX.0.9897Bn in the previous year to UGX.0.454Bn in the year under review. Further, no budget provision was provided for settlement of domestic arrears in the current year budget. • I noted that the entity made a loss estimated at UGX.0.539BN through death and theft of livestock and poultry coupled with unguided livestock donations. • Shortcomings were noted in the management of the entity land. These include; inadequate Board guidance on land donations at the farms, land encroachment and inadequate land titling. • I observed that projects worth UGX.20.055BN undertaken during the financial year were not handed over for use because they were either incomplete, substandard or abandoned and there was slow recovery of advance payments to contractors with outstanding amount of UGX.2.9Bn. • I noted that the entity procured 11 vehicles in the last three years at a cost of 2.9Bn. Shortcomings were noted in the implementation of the fleet management policies. The gaps identified include unplanned acquisition of cars, lack of fleet management policy, lack of a transport officer, improper recording of all 23 vehicles in the assets register, failure to undertake regular vehicle inspections and reconciliations, lack of fuel registers, vehicle journey log books and non-maintenance of motor vehicle service analysis records. • I noted contravention of procurement regulations and laws such as missing procurement records of UGX.8.3Bn, irregular/unjustified direct procurements of UGX.12.6, and inadequate market price assessment leading to payments of UGX.1.6Bn above market prices. • Out of 175 employees required by the entity, only 86 positions have been filled leaving a staffing gap of 90 employees (51%). I also noted 5 staff in acting capacity as farm manager for an average period of 24 months.

3	<p>National Agricultural Research Organization (NARO)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I noted that the strategic targets were not quantified and therefore, I was unable to measure the extent of performance in the two financial years. • There was a shortfall in NTR collections amounting to UGX.0.761bn representing 17% and a shortfall in GOU releases amounting to UGX.22.559bn representing 28%. • The entity received off-budget financing to a tune of UGX.52.139bn which was not appropriated as part of the entity budget contrary to the law. • I sampled 9 outputs with 60 activities and expenditure of UGX.57.103Bn and noted that 2 outputs with 5 activities and expenditure worth UGX.11.580Bn were fully quantified, 2 outputs with 16 activities and expenditure worth UGX.1.73Bn were insufficiently quantified of which 4 activities (25%) were quantified to enable measurement of performance while 12 activities (75%) were not clearly quantified. 5 out-puts with 39 activities and expenditure of UGX.43.8bn were not quantified at all. • Further, I observed that; the 2 outputs that were fully quantified worth UGX.11.580Bn partially implemented, i.e. out of the five (5) activities, the entity implemented three (3) activities (60%) while two (2) activities (40%) remained unimplemented. • I observed that funds to the tune of UGX.0.245Bn were charged to wrong expenditure codes by the entity. • The entity did not submit monitoring reports to OPM, MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. • The entity submitted performance reports for the 4 quarters after the submission deadline with an average delay of 40 days. • Domestic arrears increased by UGX.042Bn from UGX.1.3Bn in the previous year to UGX.1.7Bn in the year under review. Further, no budget provision was provided for settlement of domestic arrears in the current year budget. • 26 parcels of land under NaFIRRI-Jinja with lease hold tenure system lacked land titles and I also noted that 17 parcels of NARO land located across the country had been encroached on by both private and public developers. • Shortcomings were noted in the implementation of the fleet management policies. The gaps identified include vehicles not properly recorded in the assets register, vehicle inspections not undertaken and reconciliations not regularly done, lack of fuel registers, vehicle journey log books not maintained and non-maintenance of motor vehicle service analysis records. • Out of 995 employees required by the entity, only 868 positions have been filled leaving a staffing gap of 127 employees (12%).
4	<p>Ministry of Agriculture Animal Industry and Fisheries (MAAIF)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the planned 18 strategic targets/goals, 8 targets were fully achieved, 9 targets were partially achieved and 1 was not achieved at all. • There was a shortfall in NTR collections amounting to UGX.6.41bn representing 71% and a shortfall in GOU releases amounting to UGX.40.3bn representing 22%. • The Ministry received off-budget financing to a tune of UGX.3.29bn that was not appropriated as part of the entity budget contrary to the law. • I assessed all the sampled 60 outputs with a total of 175 activities and actual expenditure of UGX.105.43Bn which were fully quantified by management. I observed that; 34 outputs with a total of 88 activities worth UGX.61.01Bn were fully implemented. 25 outputs with a total of 82 activities worth UGX.44.42Bn were partially implemented; Out of the 82 activities, the entity fully implemented 35 activities (42%), partially implemented 40 activities (49%) and while 7 activities (9%) remained unimplemented. 1 output with a total of 5 activities was not implemented at all. • The Ministry prepared the annual monitoring plans however; there was no evidence to show that the plans were duly submitted to MoFPED and NPA as

		<p>required. Further, I noted that the Ministry submitted performance reports to MoFPED after the deadline given for submission of the reports.</p> <ul style="list-style-type: none"> Domestic arrears decreased by UGX.11.7Bn from UGX.24.7Bn in the previous year to UGX.12.96Bn in the year under review. Further, a paltry UGX.593,425,402 budget provision was provided for settlement of domestic arrears in the current year budget. Management did not provide details of ownership of the land acquisitions worth UGX.11,525,000,000 made during the year and was yet to obtain the titles of the said land. I noted shortcomings in management of the contingency funds for desert locusts such as lack of accountability report and unaccounted for funds worth UGX.98,601,479. Shortcomings were observed in the Ministry's fleet management which included non-compliance with Government ban on acquisition of motor vehicles, inaccurate recording of motor vehicles in the assets register, un-updated assets management module, lack of a fleet management policy and guidelines, unplanned acquisition of motor vehicles, non-compliance with vehicle standardization guidelines of government, motor vehicle allocation to non-entitled officers and failure to update motor vehicle allocation records. I noted several significant procurement irregularities and these included; irregular contract award above prevailing market prices, poor contract performance, failure to provide for liquidated damages in contracts, irregular advance payments, failure to obtain solicitor general approvals, irregular contract awards and failure to perform on emergency supplies among others.
5	<p>Enhancing National Food Security Through Increased Rice Production</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I observed that the project is meant to close in 2 years' time (2022) however, no civil works for the establishment of water storage infrastructure for irrigation have commenced. Further, the project has not yet commenced with production of rice, supply of inputs, processing of rice and marketing at nucleus farms. The project has not applied with NEMA for the Wetland Resource Use Permit. This may result into delay of establishing water storage infrastructure as well as fines & penalties being charged on the project by NEMA.
6	<p>Agriculture Cluster Development Program (ACDP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned five (5) strategic targets/goals, no target was fully achieved, four (4) targets were partially achieved and one (1) was not achieved at all. There was a shortfall in releases of UGX.50.39Bn which is 17.7% of the budget. Further, the entity remained with unspent balance of UGX.143.6Bn representing an absorption level of 38%. I sampled 10 outputs worth UGX.78.5Bn and noted that all the 10 outputs with a total of 160 activities were fully quantified. Further, out of the 10 outputs that were fully quantified, I observed that; no output was fully implemented, all outputs with 160 activities worth UGX.78.5Bn were partially implemented of which 22 activities (14%) were fully implemented, 78 activities (49%) were partially implemented while 60 activities (37%) remained unimplemented. I noted that only 60,876 (21%) farmers were provided with inputs making a cumulative total of 89,894 beneficiaries instead of budgeted and targeted 293,500 beneficiaries. Further, UGX.1.2Bn was spent off the E-voucher system for supply of inputs contrary to operational guidelines thus exposing the project to a risk of fraud. There was low progression of farmers from cycle 1 across to cycle 3. Out of the 9,240 beneficiaries that received inputs in cycle 1, only 1,388 farmers progressed to cycle 2 which accounts for 15% progression between the

		<p>cycles.</p> <ul style="list-style-type: none"> United Bank of Africa (IBA) hadn't established a project management office to work daily with the Project team which limits knowledge transfer when the UBA contract expires in March 2021 thus hindering continuity of the operations of the e-voucher program. I noted that only 109 grantees received funding from MAAIF for the matching grant sub-component after fulfilling their own contribution (33%) and 9 grantees were still mobilizing for their contribution out of the planned 294 successful farmer organizations and 850 farmer groups during the year due to financial challenges. Further, I noted that most of the beneficiaries/grantees from the 109 co-operatives that benefited from the matching grant were not profiled, registered and had not participated in the e-voucher program as required before they accessed the subsidy. UGX.532,021,000 was spent on an Impact Evaluation Study for the ACDP subsidy streams to assess which one leads to higher up-take of inputs during and after three cropping cycles. As a result of many challenges, it was realized that the study was no longer feasible thus leading to its cancellation and failure to achieve intended objective. I noted that the NPSC did not hold any meeting in the year under review as required by the project appraisal document to meet regularly twice per year and at other times as needed.
7	<p>Regional Pastoral Livelihoods Resilience Project (RPLRP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The project delayed to commence by 492 days which has led to delayed completion of the project activities and subsequent extension of project timeline from the initial date of 31st December, 2019 to 31st March, 2021. Out of the planned 14 strategic targets to be achieved by project closure; 6 were fully achieved, 5 were partially achieved while 3 were not achieved at all. There was a shortfall in releases of UGX.41.54Bn which is 71% of the budget. Further, the entity remained with an unspent balance of UGX.32.68Bn representing an absorption level of 54.8%. I sampled 18 out-puts worth UGX.39.66bn and noted that all the 18 outputs with a total of 97 activities were fully quantified. Further, out of the 18 out puts that were fully quantified, I observed that; none of the outputs was fully implemented. 13 outputs with 87 activities worth UGX.39.6Bn were partially implemented of which 31 activities (35.5%) were fully implemented, 25 activities (29%) were partially implemented and 31 activities (35.5%) remained unimplemented. 5 outputs with a total of 10 activities were not implemented at all. Construction works for 4 valley dams and 8 valley tanks worth UGX.43,729,233,684 were past the completion time of August 2020 and works are still behind schedule. A review of the National Steering committee (NSC) minutes indicated that it held only one meeting in the year under review while the District Steering Committee did not hold any meeting throughout the entire year contrary to Paragraph 14 & 19 of the Project Appraisal Document, 2014 that requires the NSC to meet at least twice a year. It was also noted that no Internal Audit Reviews for project activities were conducted by the District Internal Auditors as required by the guidelines.
8	<p>Multi-sectoral Food Security & Nutrition Project</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned fourteen (14) strategic targets/goals, eight (8) targets had been fully achieved and six (6) were partially achieved. There was a shortfall in GOU releases of UGX.0.08Bn which is 31% of the GOU co-funding budget. Further, the entity remained with an unspent balance of UGX.17.76Bn representing an absorption level of 55.19%. I sampled 8 outputs with 64 activities and expenditure of UGX.21.87Bn and

		<p>noted that 6 outputs with 35 activities and expenditure worth UGX.16.4Bn were fully quantified. 2 outputs with 29 activities and expenditure worth UGX.5.4Bn were insufficiently quantified of which 22 activities (76%) were quantified to enable measurement of performance while 7 activities (24%) were not clearly quantified.</p> <ul style="list-style-type: none"> Further, out of the 6 outputs that were fully quantified, I observed that; 2 outputs with 15 activities worth UGX.13.77Bn were fully implemented and 4 outputs with 20 activities worth UGX.2.701Bn were partially implemented of which 10 activities (50%) were fully implemented, 9 activities (45%) were partially implemented while 1 activity (5%) remained unimplemented. I noted under-remittances to the tune of UGX.82,500,000 after re-computation of all transfers from the designated US \$ account in BoU to the operations account during the year. It was noted that the project delayed to commence by 156 days which has led to delayed completion of the project activities and subsequent granting by the World Bank of a one year no cost extension timeline. I noted that the Inter-Ministerial Project Steering Committee did not hold any meeting during the year under review contrary to the requirement to meet at least once every six months during the project implementation period. Project funds to the tune of UGX.428,760,000 were disbursed late (in December) to the primary schools for the implementation of the second quarter work plan (October-December 2019) resulting into delayed implementation of planned activities. The Project Implementation Support Mission selected 5 thematic areas for operational research studies by the project but only 3 studies were undertaken thus affecting service delivery to the beneficiary communities.
9	<p>Uganda Strategic Analysis and Knowledge Support System (USAKSS)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> There was a shortfall in releases of UGX.0.104Bn which is 40% of the budget. I assessed implementation of all 3 outputs with 7 activities worth UGX.0.154Bn representing 100% of the total budget and noted that 2 outputs with 4 activities worth UGX.0.134Bn were fully implemented while 1 output with a total of 3 activities worth UGX.0.020 was partially implemented. Out of the 3 activities, the entity fully implemented 2 activities (67%) while 1 activity (33%) remained unimplemented.
10	<p>Coordinating Office for the Control of Trypanosomiasis in Uganda (COCTU)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned sixteen (16) strategic targets/goals, four (4) targets were fully achieved, eleven (11) targets were partially achieved and one (1) was not achieved at all. There was a shortfall in releases of UGX.1.36Bn which is 24% of the budget. Further, the entity did not remain with any unspent balance representing an absorption level of 100%. COCTU received off-budget financing to a tune of UGX.1,497Bn which was not transferred to the consolidated fund as required by the law. I sampled 9 outputs worth UGX.5.74Bn and noted that all the 9 outputs with a total of 77 activities were fully quantified. Furthermore, out of the 9 outputs that were fully quantified, I observed that; 2 outputs with 16 activities worth UGX.0.82 Bn were fully implemented and Seven (7) outputs with a total of sixty-one (61) activities worth UGX 4.92Bn were partially implemented. Out of the 61 activities, 35 activities (57%) were fully implemented, 8 activities (13%) were partially implemented while 18 activities (30%) remained unimplemented. Shortcomings were observed in the Council's fleet management which included failure to capture vehicles in the fixed assets module of the GFMIS due to delayed enrollment and integration with Integrated Financial Management system (IFMS), delayed board off of 1 non-functional vehicle

		<p>and failure to have a policy on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles.</p> <ul style="list-style-type: none"> Out of the approved staff structure of 37 positions 19 positions have been filled, leaving 18 positions vacant. Management of COCTU has not operationalized Staff Medical Insurance Policy for its staff Contrary to the Human Resource Manual.
11	<p>Uganda Coffee Development Authority (UCDA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that out of the planned 18 high level targets for the five year transition period, 6 targets had been fully achieved and 12 were partially achieved. There was a shortfall in NTR collections amounting to UGX.3.351bn representing 15% and a shortfall in GOU releases amounting to UGX.4.453bn representing 4.6%. The entity received off-budget financing to a tune of UGX.0.443bn which was not appropriated as part of the entity budget contrary to the law. Out of the total warrants for the financial year of UGX.92.248bn, only UGX.89.420bn was spent by the entity resulting in an unspent balance of UGX.2.763bn representing an absorption level of 97%. I sampled 7 outputs with 44 activities and expenditure of UGX.73.7bn and noted that 2 outputs with 6 activities and expenditure worth UGX.0.274bn were fully quantified, 4 outputs with 36 activities and expenditure worth UGX.72.077bn were insufficiently quantified of which 30 activities (83.7%) were quantified to enable measurement of performance while 6 activities (16.3%) were not clearly quantified. 1 output with 2 activities and expenditure worth UGX.1,435,941,056 was not quantified at all to enable assessment of performance. Further, I observed that; the 2 outputs that were fully quantified worth UGX.0.274bn were partially implemented. Out of the 6 activities, the entity implemented 2 activities while 2 activities were partially implemented and 2 activities were not implemented at all. The entity did not submit monitoring reports to OPM, MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. The entity submitted the 3rd quarter performance report 3 days after the submission deadline. Domestic arrears decreased by UGX.20.866bn from UGX.141.249bn in the previous year to UGX.120.383bn in the year under review. Further, no budget provision was provided for settlement of domestic arrears in the current year budget. I noted that at the time of the audit which is four (4) months after the year end, the Board of Directors was non-existent. I noted that there is inadequate monetary contributions information to international organizations and i could not ascertain basis and accuracy of the support provided amounting to UGX.1.46bn in the year under review. Shortcomings were noted in the implementation of the fleet management policies. The gaps identified include inadequate recording of vehicles in the assets register, failure to undertake vehicle inspections and reconciliations regularity, lack of fuel registers, vehicle journey log books not maintained and non-maintenance of motor vehicle service analysis records. Out of 224 employees required by the entity, only 126 positions have been filled leaving a staffing gap of 98 employees (43.8%).
12	<p>Vegetable Oil Development Project (VODP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 20 strategic targets to be achieved by project closure; 12 were fully achieved while 8 were partially achieved. There was a shortfall in releases amounting to UGX.1.082 bn representing 6%. Further, the entity remained with unspent balance of UGX.0.303 bn representing an absorption level of 98.4%. I sampled 7 outputs with 57 activities and expenditure of UGX.17.750Bn and

		<p>noted that 6 outputs with 37 activities and expenditure worth UGX.14.711Bn were fully quantified. 1 output with 20 activities and expenditure worth UGX.3.039Bn was insufficiently quantified of which 14 activities (70%) were quantified to enable measurement of performance while 6 activities (30%) were not clearly quantified.</p> <ul style="list-style-type: none"> Further, out of the 6 out puts that were fully quantified, I observed that; 5 outputs with 9 activities worth UGX.2.979Bn were fully implemented and 1 output with 28 activities worth UGX.11.732Bn was partially implemented of which 21 activities (75%) were implemented and 7 activities (25%) remained unimplemented. GOU planned to acquire 6500 hectares of land for the Nucleus estate in Buvuma to be handed over to BIDCO-OPBL. However, only 5,114 hectares were acquired and offered to BIDCO-OPBL. To date, leases for 1,885 hectares have been finalized, certificates of title for 1,417.7 hectares are before ULC yet to be finalized and the remaining 1,811.3 hectares are undergoing sub-division and registration. By time of closure of the project, KOPGT received dividends amounting to UGX.16.09bn from OPUL as the return on investment made by GOU to acquire land and lease the same to OPUL however, there were no clear guidelines to guide on how the funds should be managed. The lack of guidelines may result into mismanagement of the funds. At the time of the closure of the project, VODP2 (KOPGT) recovered and remitted UGX.29.11Bn from smallholder farmers of Kalangala to the consolidated fund, however these funds have not been utilized to finance smallholder plantation development in Buvuma contrary to Paragraph 108 of the VODP2 project design document. It was noted that the four (4) bank accounts with a balance of UGX.113m were yet to be closed in line with TAIs. Failure to close project accounts exposes the un-utilized funds to misuse. Assets of the project such as furniture, motor vehicles, motor cycles, computers; GPS, Tablet, etc. had not been handed over to the mother Ministry for further reallocation and sustainability.
13	<p>Cotton Development Organisation (CDO)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 5 strategic goals to be achieved by the Agency; none was fully achieved while all the five (05) were partially achieved. Out of the budgeted NTR revenue of UGX.4.22Bn for the financial year 2019/2020, only UGX.2.968 was collected representing performance of 70.3% of the target. I noted a shortfall in releases amounting to UGX.1.4bn representing 16.2% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.05Bn representing an absorption level of 99.3%. I sampled 5 out-puts with 40 activities worth UGX.6.79Bn representing 95% of the total budget and noted that 3 outputs with a total of 25 activities and expenditure worth UGX.5.74Bn were insufficiently quantified i.e. out of the 25 activities, 6 activities (24%) were quantified while 19 activities (76%) were not clearly quantified to enable assessment of performance. 1 output with a total of 14 activities and expenditure worth UGX.0.45Bn was not quantified at all. Furthermore, the 1 quantified activity worth UGX.59Bn assessed was partially implemented. The Agency did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Further, it also did not prepare and submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. 3 quarterly performance reports were submitted after the deadline of the quarterly submission deadline which affects the timely evaluation of performance. Shortcomings were observed in the Agency's fleet management which

		<p>included incomplete recording of motor vehicles in the assets register, failure to maintain proper vehicle movement log books, absence of annual motor vehicle inspections and non-maintenance of motor vehicle service analysis records.</p> <ul style="list-style-type: none"> Out of the approved staff structure of 46 positions 35 positions have been filled, leaving 11 positions vacant.
14	<p>Dairy Development Authority (DDA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> All the 5 strategic objectives to be achieved by the Agency for the strategic period did not have clear targets and I could therefore not assess their performance thus curtailing effective accountability for funds appropriated. Out of the budgeted revenue of UGX 0.39Bn for the financial year 2019/2020, UGX 0.35Bn was collected representing performance of 90% of the target. There was a shortfall in releases amounting to UGX.2.77Bn representing 27% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.029Bn representing an absorption level of 99.6%. I sampled 5 out-puts with 13 activities worth UGX.7.27Bn representing 98% of the total budget and noted that none of the activities were quantified. Further, as a result I could not assess performance of the outputs. The Authority did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. 3 quarterly performance reports were submitted after the deadline for the quarterly submission. I also noted Inconsistencies between actual and reported performance. Arrears totalling to UGX.0.047Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. UGX. 632,800,094 were utilized for payment of machinery and equipment, transport equipment and maintenance-civil, fuel, travel abroad, welfare and consultancy but the funds had been irregularly budgeted under Medical and Agricultural supplies. The Authority has failed to collect CESS revenue compensation from MoFPED contrary to the presidential directive requiring the same. Several challenges were noted regarding the DDA management of properties such as lack of Land titles, expired leases, land encroachment, litigations, dilapidated and non-functional properties. I noted that the entity procured 3 vehicles in the last three years at a cost of UGX.0.56Bn Shortcomings were observed in the entity's fleet management which included; non-compliance with Government ban on procurement of vehicles, unplanned acquisition of cars, incomplete maintenance of vehicle records, lack of a fleet management policy, failure to maintain fuel registers, failure to maintain proper vehicle log books and absence of Annual vehicle inspections. The Authority had no governing board in place which adversely impacted the entity operations. Out of the approved 140 posts, only 64 were filled; representing 45.7% of the approved posts.
15	<p>Agriculture Value Chain Development Program (AVCDP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned twelve (12) strategic targets/goals to be achieved by financial year 2019/2020; two (2) had been fully achieved, five (5) were partially achieved while five (5) were not achieved at all. There was a shortfall in releases of UGX.6.9Bn which is 61% of the budget. Further, the entity remained with unspent balance of UGX.2.9Bn representing an absorption level of 62%. I reviewed all the sixteen (16) outputs with 110 activities worth UGX.1.52Bn and noted that all the 16 outputs with a total of 110 activities were fully

		<p>quantified.</p> <ul style="list-style-type: none"> Further, out of the 16 outputs that were fully quantified, I observed that; no output was fully implemented; six (6) outputs with a total of sixty-one (61) activities worth UGX.1.52Bn were partially implemented i.e. out of the 61 activities, 17 activities (28%) were fully implemented, 5 activities (8%) were partially implemented while 39 activities (64%) remained unimplemented. 10 outputs with a total of 49 activities were not implemented at all. I noted that the Project commencement date was delayed by more than seven (7) months i.e. 224 days and by the time of audit, the project was at 20% timeframe although it should have been at 40%. I noted that the annual interest charge payable on the unwithdrawn project funds amounts to USD 175,620 (UGX 654,243,403.81 as at 30th June 2020). This resulted into nugatory expenditure in form of interest charges and delayed service delivery to beneficiaries.
16	National Oil Palm Project (NOPP) Opinion Unqualified	<ul style="list-style-type: none"> Out of the planned 16 strategic targets to be achieved by project closure; none was fully achieved, 1 was partially achieved while 15 were not achieved at all. There was a shortfall in releases amounting to UGX.37.308bn (UGX.23.5bn representing 53% of the donor component and UGX.13.808Bn representing 69% of the GOU co-funding). Further, the entity remained with unspent balance of UGX.18.426bn representing an absorption level of 32%. I sampled 9 outputs with 101 activities and expenditure of UGX.8.646Bn and noted that 1 output with 10 activities and expenditure worth UGX.0.74Bn was fully quantified. 1 output with 21 activities and nil expenditure was insufficiently quantified of which 9 activities (43%) were quantified to enable measurement of performance while 12 activities (57%) were not clearly quantified. 7 outputs with 70 activities and expenditure worth UGX.7.905Bn were not quantified at all to enable assessment of performance. Further, the 1 output that was fully quantified with 10 activities worth UGX.0.740Bn was partially implemented. Out of the ten (10) activities, the entity implemented 2 activities (20%) while 8 activities (80%) remained unimplemented.
	JUSTICE LAW AND ORDER SECTOR	
1	Judiciary Department Opinion Unqualified	<ul style="list-style-type: none"> I noted that out of the planned 62 strategic Interventions; nine (9) targets had been fully achieved, thirty (30) partially achieved, sixteen (16) not achieved at all, three (3) had no set targets making it difficult to evaluate them, while data for four (4) was not availed to audit. There was a shortfall in NTR collections amounting to UGX.1.05bn representing 17% and a shortfall in GoU releases amounting to UGX.2.7bn representing 1.4%. I reviewed 11 outputs with 58 activities and expenditure of UGX. 187.46bn and noted that 9 outputs with 50 activities and expenditure worth UGX. 184.575bn were fully quantified, 2 outputs with 8 activities and expenditure worth UGX.2.883Bn were not quantified at all. Further, I observed that nine (9) outputs with a total of fifty (50) activities worth UGX.184.575bn were partially implemented. Out of the fifty (50) activities, the entity fully implemented thirty (30) activities (60%), sixteen (16) activities (32%) were partially implemented, three (3) activities (6%) were not implemented, and two (2) activities (2%) were not planned. The Judiciary did not prepare and submit the annual monitoring plans to MoFPED, NPA and Office of the Prime Minister and MoFPED as required by Paragraph 58 of the Budget Execution Circular for 2019/20. The entity submitted performance reports for the 4 quarters after the

		<ul style="list-style-type: none"> • submission deadline with an average delay of 40 days. • Domestic arrears increased by UGX.2.64Bn from UGX.9.64Bn in the previous year to UGX.12.27Bn in the year under review. Further, only UGX.11,868,000 (1%) was provided for settlement of domestic arrears in the current year budget. Further, the balance carried forward includes money forfeited by defendants on jumping bail or skipping Court sessions. This money ought to have been transferred to the Consolidated Fund (CF) but this was not done. • I observed that a total sum of UGX. 153,028,500 was spent on State Briefs, without a policy to guide the selection and payment of the state briefs. • Receivables worth UGX. 320,947,170 relating to prior year missing expenditure vouchers for various officers and companies are still missing for over a financial year and the money remains un accounted for. • I noted that receivables amounting to UGX.223,519,926 relating to the un recovered bail and security funds for the year 2018-19 were not disclosed in the statement of financial position. • Magistrate G1 Courts established in the year 2016 were found not be operational forcing inmates to walk for long distances to operational Courts in search of Justice. • Shortcomings were noted in the implementation of the fleet management policies. The gaps identified include vehicles not of recommended engine capacities, vehicle inspections not undertaken, lack of fuel registers, vehicle journey log books not maintained and vehicles exceeding the recommended five years of useful life. • Case backlogs increased by 121.1% overall, instead of the expected reduction. • UGX.1,959,320,988 paid for allowances to staff and fuel was budgeted for and charged under code 221006 (commissions and related charges).
2	<p>Uganda Police Force</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the planned 8 strategic goals to be achieved by UPF; 1 was fully achieved, while 7 were partially achieved. • Out of the budgeted non-tax revenue of UGX. 21,482,289,539 for the financial year 2019/2020, UGX. 30,028,691,921 was collected representing performance of 140% of the target. • There was a shortfall in releases amounting to UGX.3.80bn representing 0.5% of the budget. Furthermore, the entity remained with an unspent balance of UGX.3.64Bn, representing an absorption level of 99.5%. • I sampled 33 outputs with 225 activities worth UGX. 573.91Bn representing 70.5% of the total budget and noted that 17 outputs with 154 activities worth UGX.337.80Bn were not sufficiently quantified to enable measurement of performance. Furthermore, of the 71 quantified activities worth UGX.236.11Bn assessed; 2 activities representing 3% were fully implemented while 69 activities representing 97% were partially implemented. • UPF did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. • Four (4) quarterly performance reports were submitted after the deadline of submission of the quarterly reports. • UPF received funds amounting to UGX. UGX.37,484,662,000 for Covid-19 activities and planned to implement 53 activities. Out of these, Forty-five (45) activities worth UGX. 32.2Bn were fully quantified, and 8 activities worth UGX.0.918Bn were insufficiently quantified to enable measurement of performance. Furthermore, of the 45 quantified activities assessed; 11 activities worth UGX.1,000,010,000 were not implemented. • I noted that UPF procured vehicles in the last three years at a cost of 85.1Bn. Shortcomings were observed in the Force's fleet management included failure to comply with the government's ban on vehicle acquisition, improper

		<p>maintenance of motor vehicle records, failure to update the asset management module on IFMS, lack of a fleet management policy, failure to maintain vehicle movement log-books, and use of drivers without valid driver's permits.</p> <ul style="list-style-type: none"> • Although UPF has court awards and compensation claims amounting to UGX.6.4Bn, the entity only provided in the budget for only UGX.300m. • UPF billed drivers under the Express Penalty System (EPS) revenue amounting to UGX.18,948,260,000 for the year, but only collected UGX.16,459,310,000 (87%) resulting in a shortfall of UGX.2,488,950,000. • Out of the UGX.30,028,691,921 non-tax revenue collected, only UGX.29,433,434,096 was remitted to the consolidated fund, and the variance UGX.604,357,825 was still cash held in transit at the financial year. • I noted that the police's key revenue sources included fees for training other security organs, hire of police boats, escort charges, general charges, and police band were not billed or revenues collected. Although UPF collected revenues from certificates of conduct, these were not budgeted for.
3	<p>Ministry of Justice & Constitutional Affairs</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • All the 13 planned strategic goals that were set by the Ministry were partially achieved. • Out of the budgeted revenue of UGX. 0.11Bn for the financial year 2019/2020, UGX.0.35Bn was collected representing excellent performance. • There was a shortfall in releases amounting to UGX.7.707bn representing 8.3% of the budget. Furthermore, the entity remained with an unspent balance of UGX.3.287Bn representing an absorption level of 96%. • I reviewed 23 outputs with 45 activities worth UGX. 81.442Bn representing 100% of the total budget and noted that 6 outputs with 12 activities worth UGX.36.770Bn were not quantified to enable measurement of performance, 2 outputs with 7 activities and expenditure worth UGX.2.835Bn were insufficiently quantified. Furthermore, of the 26 quantified activities worth UGX. UGX.41.836Bn assessed; 9 activities were fully implemented, 16 partially implemented, and one activity was not implemented. • The Ministry prepared and submitted quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. However, the Ministry did not prepare and submit the annual monitoring plans to MoFPED and NPA as required. • All four quarterly performance reports were submitted after the deadline. • I noted significant differences in the performance target figure set for the individual activities in the departmental approved work plan and the Ministry's quarterly performance reports. • Arrears totalling to UGX.403Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. • The Ministry has continued to recognize UGX. 3.478Bn in its schedule of arrears due to Companies in Liquidation account yet these arrears will most likely not crystallize. • The outstanding amount in Court awards and compensations has been accumulating over the last nine (9) years except for a slight decrease in the year under review of 8%. The outstanding amount now stands at UGX.392 Bn. • I noted that there are court awards close to 10 years or more that have never been considered for payment and have now attracted interest totalling to UGX.185Bn with interest rates ranging from 6% to 30% per annum. • I noted that the entity procured 25 vehicles in the last three years at a cost of 7.8Bn Shortcomings were observed in the Ministry's fleet management which included; Lack of a fleet management policy, failure to maintain fuel registers, failure to maintain vehicle log books and failure to carry out annual vehicle inspections.
4	Uganda Human Rights	<ul style="list-style-type: none"> • Out of the planned 14 strategic goals to be achieved by the commission; 6

	<p>Commission (UHRC)</p> <p>Opinion Unqualified</p>	<p>were fully achieved while 3 were partially achieved and 4 were not achieved.</p> <ul style="list-style-type: none"> Out of the budgeted revenue of UGX.540,000,000 for the financial year 2019/2020, UGX. 6,250,000 was collected, representing a performance of 1.15% of the target. There was a shortfall in releases amounting to UGX.0.012bn representing 0.05% of the budget. Furthermore, the entity remained with an unspent balance of UGX.1.87Bn, representing an absorption level of 90.5%. I sampled 10 outputs with 35 activities worth UGX. 17.02Bn representing 95.03% of the total budget and noted that 2 outputs with 7 activities worth UGX.15.3Bn were not quantified to enable measurement of performance, 5 outputs with 22 activities and expenditure worth UGX.1.61bn were insufficiently quantified. Furthermore, of the 6 quantified activities worth UGX. UGX.011bn assessed; 5 activities were fully implemented while one activity was not implemented. The commission did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Two quarterly performance reports were submitted after the deadline of the quarterly deadline. Arrears totalling to UGX.0.6Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. UHRC had tribunal case backlogs of 1,673 cases at the beginning of the financial year 2019/2020, and 150 additional cases were registered during the year resulting in a total of 1,823 cases to be resolved. Out of 1,823 cases, only 67 (3.7%) were investigated and disposed of. The commission owned five (5) land properties in different parts of the country as at 30th June 2020. I noted the following; The land acquisition agreements describing in detail the freehold land on Plot 2 donated by Masaka District Land Board to UHRC, and the leasehold land on Plot 20 and plot 24 located at Buganda road were not availed for verification, Leasehold land in Gulu has not been valued, no evidence of follow up by the commission on land in Masaka, the Land area for plot 22 and plot 24 Buganda road not disclosed. I noted that the entity procured 5 vehicles in the last three years at a cost of 1.03Bn Shortcomings were observed in the Ministry's fleet management which included; unplanned acquisition of cars and vehicles were not accurately recorded in the format prescribed by the Accountant General. Out of the approved staff structure of 224 positions, 185 positions have been filled, leaving 39 positions vacant of these included critical ones like chairperson and two commissioner members.
5	<p>Uganda Registrations Services Bureau (URSB) – OPERATIONS</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 65 strategic goals to be achieved by the entity; 19 were fully achieved, 11 were partially achieved, 24 were not achieved, 10 were not quantified, and one was not in the Strategic Development Plan. Out of the budgeted revenue of UGX. 59,510,000,000 for the financial year 2019/2020, UGX. 38,518,099,778 was collected, representing a performance of 64.7% of the target. There was a shortfall in releases amounting to UGX.2.548bn representing 9.5% of the budget. Furthermore, the entity remained with an unspent balance of UGX.0.76Bn, representing an absorption level of 96.9%. I reviewed all the 9 outputs with 20 activities worth UGX. 23.594Bn representing 100% of the total budget and noted that one output with 1 activity worth UGX.0.150Bn was not quantified to enable measurement of performance. Furthermore, of the 19 quantified activities worth UGX.23.444Bn assessed; 5 activities representing 26% were fully implemented while 14 activities representing 74% were partially implemented. The entity did not prepare and submit the annual monitoring plans to MoFPED

		<p>and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20.</p> <ul style="list-style-type: none"> Three (3) quarterly performance reports were submitted after the deadline of the quarterly deadline. Arrears totalling to UGX.1.46Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. Shortcomings were observed in the bureau's fleet management which included; inaccurate recording of vehicles in the asset register thus not recorded in a format prescribed by the Accountant General and failure to maintain fuel registers.
6	<p>Uganda Registration Services Bureau (URSB) – LIQUIDATION</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The entity remained with an unspent balance of UGX. 0.862bn representing an absorption level of 51.2%. I reviewed all the 12 outputs with 38 activities worth UGX. 0.905Bn representing 100% of the total budget and noted that all activities were fully quantified. Furthermore, of the 38 quantified activities worth UGX.0.905Bn assessed; 2 activities were fully implemented, one activity was not implemented at all and 35 activities were partially implemented. Delayed recovery of receivables amounting to UGX 6,252,764,629 included in this figure is UGX.3,353,802,640 borrowed by the Ministry of Justice and Constitutional Affairs to pay rent for the department of the Registrar General in the Ministry of Justice and Constitutional Affairs. I noted delays in concluding the processes of liquidation, before transferring to the privatisation unit of government. 4 (four) assets that belonged to the former liquidated companies, mainly land in different locations of the country were still under the control of the Official Receiver.
7	<p>DIRECTORATE OF CITIZENSHIP AND IMMIGRATION CONTROL (DCIC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 40 strategic goals to be achieved by the Directorate; 12 were fully achieved, 17 were partially achieved while 11 were not achieved. Out of the budgeted revenue of UGX. 218,520,000,000 for the financial year 2019/2020, UGX. 183,996,292,024 was collected representing performance of 84.2% of the target. There was a shortfall in releases amounting to UGX.14.91bn representing 12.7% of the budget. Furthermore, the entity remained with unspent balance of UGX.7.063Bn representing an absorption level of 88.8%. I sampled 16 out-puts with 126 activities worth UGX. 101.68Bn representing 100.0% of the total budget and noted that 3 outputs with 16 activities worth UGX.5.56Bn were not quantified to enable measurement of performance. Furthermore, of the 16 quantified activities worth UGX.5.56Bn assessed; 7 activities representing 44% were fully implemented while 6 activities representing 38% were partially implemented and 3 activities representing 19% were unimplemented. DCIC did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. 1 quarterly performance reports were submitted after the deadline of the quarterly deadline. The directorate received UGX. UGX.1,741,140,000 as funds for Covid-19 activities and planned to implement 11 activities. Five (5) activities worth UGX. 1.59Bn were fully quantified and 6 activities worth UGX.0.279Bn were insufficiently quantified to enable measurement of performance. Furthermore, of the 5 quantified activities assessed; 1 activities worth UGX.215,040,000 was not implemented. Non-citizens were issued work permits valued at USD.709,775 (UGX.2,647,560,119) without payment of the requisite fees resulting in a loss of funds. However, by the time of audit, USD.185,025 (UGX.690,169,000) had

		<p>been recovered by management.</p> <ul style="list-style-type: none"> During the financial year 2018-2019, NCIC transferred a sum of UGX.1,864,237,444 to Uganda Police Force for construction of Phase 1 of the Ministry of Internal Affairs Headquarters but the construction is yet to commence. I noted that the entity procured 8 vehicles in the last three years at a cost of 1.4Bn Shortcomings were observed in the Directorate's fleet management including; non-compliance with the government ban on acquisition of vehicles, failure to update the Government's computerised financial management information system with the vehicles acquired. I also noted that the entity did not have a fleet management policy. Although the directorate complied with its terms under the contract procurement of 600,000 passport booklets worth UGX.116.9Bn, the supplier, USPC is yet to complete their obligations under the contract including building of a house for the personalisation operations of the entity, roll out of the system to 3 regional offices and 7 missions abroad.
8	<p>Uganda Prisons Service (UPS)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned six strategic goals in the just concluded strategic plan of Uganda Prisons Services; 2 goals were fully achieved, while four were partially achieved. Out of the budgeted non-tax revenue of UGX.26,860,000,000 for the financial year 2019/2020, UGX. 20,780,992,347 was collected, representing a performance of 77.4% of the target. There was a shortfall in releases amounting to UGX.0.074Bn representing 0.03% of the budget. Furthermore, the entity remained with an unspent balance of UGX.1.8Bn representing an absorption level of 99.3%. I sampled 28 outputs with 88 activities worth UGX. 276Bn representing 100.0% of the total budget and noted that 13 outputs with 47 activities worth UGX.84.03Bn were not sufficiently quantified to enable measurement of performance. Furthermore, of the 15 fully quantified outputs worth UGX.172.71Bn assessed; 21 activities representing 51% were fully implemented while 20 activities representing 49% were partially implemented. Uganda Prisons Services did not prepare and submit the quarterly reports plans to the Office of the Prime Minister and MoFPED contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. One (1) quarterly performance report was submitted after the quarterly deadline. Arrears totalling to UGX.54.59Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. Uganda Prisons received UGX. UGX.4,393,640,000 as funds for Covid-19 activities and planned to implement three activities. All activities were implemented as planned. I noted that UPS procured 43 vehicles in the last three years at a cost of 5.59Bn. Shortcomings were observed in the management of fleet management including; failure to update the Government's computerised financial management information system with the vehicles acquired, the absence of annual motor vehicle inspections, and the lack of a fleet management policy. There was persistent overcrowding in the prisons facilities with the number of inmates consistently exceeding the cells' holding capacity in over 33 prisons. The average occupancy in prisons stands at 438% of the existing capacity. Although Uganda Prisons Services had a strategic goal of eliminating the bucket system by the financial year 2021, a total of 29 prisons are still using the bucket system, which is unhygienic and degrading to prisoners. Uganda Prisons Service has an approved organisation structure comprising of 49,470 staff. However, only 9,235 (19%) posts have been filled, leaving a

		<p>balance of 40,235 (81%) posts vacant.</p> <ul style="list-style-type: none"> Uganda Prisons service owns a total of approximately 158 pieces of land. However, only 52 (33%) pieces are surveyed and titled, 17 (11%) pieces are surveyed but still not yet titled, while 89 (56%) pieces were not yet surveyed.
9	<p>National Identification and Registration Authority (NIRA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> All the six strategic goals were partially achieved. UGX.3,313,967,690 out of UGX.15,000,000,000 was collected, representing a performance of 22.1% of the target. There was a shortfall in releases amounting to UGX.14.7bn representing 23.7% of the budget. Furthermore, the entity remained with an unspent balance of UGX.5.4bn representing an absorption level of 88.6%. I sampled 17 outputs with 74 activities worth UGX. 41.7bn representing 100% of the total budget and noted that 9 outputs with 23 activities worth UGX.22Bn were not quantified to enable measurement of performance. Furthermore, of the 26 quantified activities worth UGX.19.7Bn assessed; 25 activities representing 65% was fully implemented while 23 activities representing 35% were partially implemented. Arrears totalling to UGX.0.918Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015, while arrears of 1.97bn were paid without parliamentary approval. Several shortcomings were noted in the achievement of the entity's mandate including; non-issuance of identity cards, backlogs of applications, delays in processing applications, non-registration of aliens, obsolete and low capacity of performance personalisation machines and delays continued issuance of National IDs. Shortcomings were observed in the Authority's fleet management which included incomplete recording of motor vehicles in the assets register, un-updated assets management module, lack of an approved fleet management policy and guidelines, failure to maintain proper vehicle movement logbooks, inadequate support to entity service delivery, non-disposal of old fleet, and inadequate funding for motor vehicle maintenance. Out of the approved staff structure of 865 positions, 437 positions have been filled, leaving 428 positions vacant.
10	<p>Uganda Law Reform Commission (ULRC)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Included in the comparative figures is expenditure for a total of UGX.4,440,887,976 of which was not audited because I was not availed with and supporting documentation. Out of the sampled twenty-six (26) strategic plan indicators, four (4) targets had been fully achieved, four (4) were partially achieved, seven (7) were not achieved at all, four (4) were not measurable while seven (7) did not have targets set for them. The Commission collected UGX.48,810,000 out of the budgeted NTR of UGX.30,000,000 representing a performance of 163% above the target. There was a shortfall in releases amounting to UGX.0.129Bn representing 1.3% of the budget. Furthermore, the commission did not spend UGX.1.871Bn representing an absorption level of 81%. I reviewed all the 9 outputs with a total of 55 activities worth UGX.7.850Bn representing 100% of the total budget and noted six (6) outputs that were fully quantified and 3 outputs with 23 activities worth UGX. 2.266Bn were insufficiently quantified to enable measurement of performance. I assessed the implementation of six (6) outputs that were fully quantified with a total of thirty-two (32) activities worth UGX.5.584Bn and noted the following; All the six (6) outputs with a total of thirty-two (32) activities worth UGX.5.584Bn were partially implemented. I.e. Out of the thirty-two (32) activities, the entity implemented thirty (30) activities (94%) while two (2) activities (7%) were not implemented.

		<ul style="list-style-type: none"> The entity did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. All the 4 quarterly performance reports were submitted after the deadline of the quarterly deadline. I noted cases where the reported level of performance was inconsistent with the results of my verification. I noted that the entity procured 5 vehicles in the last three years at a cost of UGX.845,191,079. However, shortcomings were observed in the Commission's fleet management which included; fuel registers were not maintained for all the motor vehicles held by the Commission, none of the logbooks had been updated on a weekly basis with journeys made, annual inspections were not undertaken, and repair and service analysis registers for the vehicles held by the Commission were not maintained. The Commission is not fully constituted; it currently has only the Chairperson and one Commissioner out of the required seven members since July 2020. A total of UGX. 219,583,000 which was inappropriately budgeted for and charged under code 221006 for commissions and related charges was paid out as allowances to staff, Commissioners' retainer, sitting allowances, catering services.
11	<p>Office of the Director of Public Prosecutions (ODPP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 8 strategic goals set to be achieved by the directorate; 5 were fully achieved while 2 were partially achieved, and one was not achieved. Out of the budgeted revenue of UGX. 8.99Bn for the financial year 2019/2020, UGX.0.058Bn was collected, representing a performance of 0.65% of the target. There was a shortfall in releases amounting to UGX.8.6bn representing 19.6% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.289Bn representing an absorption level of 99%. I sampled 19 outputs with 43 activities worth UGX. 34.50Bn representing 100% of the total budget and noted that 8 outputs with 22 activities worth UGX.14.330Bn were not quantified to enable measurement of performance, 1 output with 3 activities and expenditure worth UGX.0.804bn was insufficiently quantified. Furthermore, of the 18 quantified activities worth UGX. UGX.19.366Bn assessed; 3 activities were fully implemented, 13 partially implemented and 2 were not implemented. ODPP did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Arrears totalling to UGX.1.6Bn remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. During the financial year ended 30th June 2020, only 168,286 cases representing (7%) were concluded, resulting in outstanding case backlog of 2,205,147 cases. I noted a low rate of enforcement of the respective compensation orders for recovering claims and loss of public assets from, private and public institutions and as a result UGX.18.84bn remained un recovered. I noted that ODPP has an approved organization structure comprising of 1,157 staff, out of which 448 posts have been filled, leaving a balance of 709 posts vacant. I noted that the entity procured 11 vehicles in the last three years at the cost of 1.7Bn Shortcomings were observed in the Ministry's fleet management which included; failure to maintain fuel registers, failure to maintain vehicle log books, failure to carry out annual vehicle inspections, inadequate vehicle allocation, 4 drivers possessed expired driving permits, non-appraisal of drivers, 58 vehicles had exceeded the recommended 5 year's useful life and no

		<p>disposal plans.</p> <ul style="list-style-type: none"> UGX.4,037,141,052 spent on allowances to staff, general supply of goods and services, fuel, stationery and inland travels for facilitating court operations, and sessions were wrongly budgeted and spent under code 221006 for commissions and related charges.
12	<p>Law Development Centre (LDC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 59 strategic goals to be achieved by the Centre; 9 were fully achieved, 31 were partially achieved, 15 were not achieved, 3 were not quantified and 1 was not reported on. Out of the budgeted revenue of UGX. 8.3Bn for the financial year 2019/2020, UGX.9.4Bn was collected representing 114% of the target. There was a shortfall in releases amounting to UGX.1.04Bn representing 5.64% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.13Bn representing an absorption level of 99.3%. The Centre did not implement any off-budget activities. I reviewed 9 outputs with 23 activities worth UGX. 17.27Bn representing 100% of the total budget and noted that 3 outputs with 3 activities worth UGX.0.55Bn were not quantified and 1 output with 4 activities worth UGX.0.36Bn was insufficiently quantified. Furthermore, of the 16 quantified activities worth UGX. 16.36Bn assessed; 1 activity was fully implemented while 15 activities were partially implemented. The Centre did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. I could not ascertain when the performance reports were submitted as the dates of submission were not provided. I noted cases where the reported level of performance was inconsistent with the results of my verification. The approved budget estimates of LDC for the financial year under review indicated no budget provision for the settlement of domestic arrears yet UGX. 893,464,565 was reported as the outstanding balance for the prior year. I noted that the entity procured 2 vehicles in the last three years at a cost of 0.52Bn Shortcomings were observed in the LDC's fleet management which included; the two vehicles acquired over the period of 3 years had engine capacities higher than the recommended engine capacity, failure to maintain a fuel register, failure to maintain vehicle logbooks, absence of annual motor vehicle inspections and repair and service analysis register not held. A sum of UGX.307,290,963 spent on allowances to staff, general supply of goods and services, fuel, stationery and inland travels for facilitating lecturers, was wrongly budgeted and spent under code 282103 for Scholarships and related costs and a sum of UGX.197,219,513 for travel inland was wrongly budgeted and spent under code 211103 instead of Travel inland (227001).
13	<p>Judicial Service Commission (JSC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 28 strategic goals to be achieved by the commission; 13 were fully achieved while 8 were partially achieved and 7 were not achieved. Out of the budgeted revenue of UGX.4.5Bn for the financial year 2019/2020, UGX. 0.002Bn was collected, representing less than 1% of the target. The NTR target was unrealistic. I noted a shortfall in releases amounting to UGX.0.647bn representing 5.96% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.08Bn representing an absorption level of 99.2%. I reviewed 14 outputs with 28 activities worth UGX. 9.988Bn representing 100% of the total budget and noted that 6 outputs with 9 activities worth UGX.6.23Bn were not quantified to enable measurement of performance, 1 output with 2 activities and expenditure worth UGX.0.815Bn were insufficiently quantified. Furthermore, of the 17 quantified activities worth UGX.2.944bn

		<p>assessed; 1 activity was fully implemented while 16 activities were partially implemented.</p> <ul style="list-style-type: none"> The commission did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. One quarterly performance report was submitted after the quarterly deadline. I was not provided with the date of submission for Q1. I noted that the commission inappropriately budgeted for commissioner's expenses under commission and related charges which is associated with costs incurred to cater for commissions and other charges payable to third parties for services rendered. I noted that the entity procured 5 vehicles in the last three years at a cost of 1.2Bn Shortcomings were observed in the commission's fleet management which included; Lack of a fleet management policy, failure to maintain a fuel register and absence of annual motor vehicle inspections.
14	<p>Directorate of Government Analytical Laboratories (DGAL)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 94 strategic goals to be achieved by the directorate; 33 were fully achieved, 60 were partially achieved while one was not achieved. The directorate did not budget for non-tax revenue for the financial year 2019/2020. However, UGX.30,167,794 was collected. Out the releases of funds of UGX.18.27Bn, the entity remained with an unspent balance of UGX.0.758Bn representing an absorption level of 96.1%. I sampled 15 outputs with 56 activities worth UGX. 15.11Bn representing 79% of the total budget and noted that 11 outputs with 45 activities worth UGX.9.11Bn were not quantified to enable measurement of performance. Furthermore, of the 4 outputs with a total of (11) quantified activities worth UGX.5.34Bn assessed; 2 outputs with a total of 3 activities representing 50% was fully implemented while 2 outputs with a total of 8 activities representing 50% were partially implemented. The directorate did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Three quarterly performance reports were submitted after the deadline of the quarterly deadline. Shortcomings were observed in the directorate's fleet management which included failure to fully utilise funds released for procurement of vehicles, incomplete recording of motor vehicles in the assets register, lack of a fleet management policy and guidelines, lack of proper fuel registers, failure to maintain proper vehicle movement logbooks, and failure to carry out annual motor vehicle inspections. The case backlog reduced by 2,067 (39.89%) cases from 3,492 in the previous year to 2,099 as at the end of the audit year 2019-2020. Out of the approved staff structure of 124 positions, 58 positions have been filled, leaving 66 positions vacant.
15	<p>Ministry of Internal Affairs (MIA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned four strategic goals to be achieved by the Ministry; 2 were fully achieved while two were partially achieved. Out of the budgeted non-tax revenue of UGX.1,240,000,000 for the financial year 2019/2020, UGX.1,425,369,738 was collected representing a performance of 115% of the target. I noted a shortfall in releases amounting to UGX.5.587bn representing 13.45% of the budget. Furthermore, the entity remained with an unspent balance of UGX.1.24Bn, representing an absorption level of 96.54%. I sampled 44 outputs with 209 activities worth UGX.34.56Bn representing 100.0% of the total budget and noted that 32 outputs with 181 activities worth UGX.32Bn were not quantified to enable measurement of performance.

		<p>Furthermore, of the 12 outputs and 28 activities quantified worth UGX.2.13Bn assessed; 13 activities representing 46% were fully implemented while 15 activities representing 56% were partially implemented.</p> <ul style="list-style-type: none"> • All the four quarterly performance reports were submitted after the recommended deadline of submission. • Domestic Arrears totalling to UGX.78.25m were not budgeted for and therefore remained unsettled at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. • I noted that the entity procured 14 vehicles in the last three years at a cost of 2.34Bn Shortcomings were observed in the Ministry's fleet management which included; improper maintenance of motor vehicle records, failure to update the assets module on IFMS, lack of a vehicle management policy, lack of updated vehicle movement logbooks, failure to inspect the vehicles annually and the failure to dispose off vehicles. • Out of the approved staff structure of 311 positions, 120 positions have been filled, leaving 191 positions vacant. • Out of an approved budget of UGX.41.387Bn; UGX.4.695Bn relates to classified expenditure which was not audited, a separate report will be issued in this regard.
16	<p>Amnesty Commission</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the planned six strategic goals to be achieved by the commission; all six were partially achieved. • I reviewed all the three (3) outputs with 10 activities worth UGX. 6.217Bn representing 100% of the total budget and noted that one (1) output with 2 activities worth UGX.0.723Bn was not quantified to enable measurement of performance. Furthermore, the total of eight (8) activities and expenditure worth UGX.2.958Bn were partially implemented. • The mandate of the commission will lapse in May 2021, and the activities of the commission will be transferred to the National Transitional Justice Policy (NTJP) framework. • I noted that the entity procured 3 vehicles in the last three years at a cost of 0.515Bn Shortcomings were observed in the commission's fleet management which included; inability to capture assets on the asset management module of the IFMS, lack of a fleet management policy, absence of annual motor vehicle inspections, the failure to repair or dispose off a grounded vehicle and failure to maintain motor vehicle service analysis records. • Out of the approved staff structure of 75 positions, 38 positions have been filled, leaving 37 positions vacant.
17	<p>UMOJA Project</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I observed that only USD. 18,400 was disbursed to undertake the project activities leaving a balance of USD. 4,700. • During the launching of guidelines a invoice issued by Imperial Royale Hotel on the 7th June, 2019 in respect of breakfast package for 200 participants amounted to UGX. 11,800,000. This invoice was paid on 25th June 2019. It implied that UGX. 4,220,000 involving 150 participants was not spent. • The list of 200 participants in the launching of guidelines with their respective signatures and invitations for the launch were not availed for verification to support the payment to Imperial Royale Hotel, making it difficult to confirm the completeness of the expenditure. • It was noted that the project had delayed by 26 months.
	PUBLIC ADMINISTRATION SECTOR	
1	Ministry of Foreign Affairs	<ul style="list-style-type: none"> • Out of the planned 5 strategic targets/goals, 2 targets were fully achieved while 3 targets were partially achieved. • There was a shortfall in NTR collections amounting to UGX.1.7bn representing

	<p>Opinion Unqualified</p>	<p>95.1% and a shortfall in GOU releases amounting to UGX. 7.296Bn representing 7%.</p> <ul style="list-style-type: none"> I assessed all the sampled 32 outputs with 148 activities and actual expenditure of UGX.77.215Bn. 6 outputs with 17 activities and expenditure worth UGX.1.477Bn were fully quantified. 2 outputs with a total of 2 activities worth UGX.0.271Bn were fully implemented. 4 outputs with 10 activities worth UGX.1.117Bn were partially implemented. There was no quantified output that was not implemented at all. The Ministry prepared the annual monitoring plans. Further, I noted that the Ministry submitted performance reports to MoFPED after the deadline given for submission of the reports. Domestic arrears decreased by UGX.26.8Bn from UGX.64'2Bn in the previous year to UGX.37.4Bn in the year under review. Further, UGX.50.7Bn budget provision was provided for settlement of domestic arrears in the current year budget but the outstanding amount was UGX.64.2Bn. Shortcomings were observed in the Ministry's fleet management which included inaccurate recording of motor vehicles in the assets register, un-updated assets management module, lack of a fleet management policy and guidelines, and inadequate information in the board of survey report. The emergency of COVID-19 breakout that saw the world go into a lockdown and as such, the Ministry faced retardation in fulfilling the Peace and Security engagements in the Region and failed to conduct the G77 Summit.
2	<p>The Electoral Commission</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 7 strategic goals to be achieved by the Commission; none were fully achieved while 7 were partially achieved. Out of the budgeted revenue of UGX.4.5Bn for the financial year 2019/2020, UGX.0.109Bn was collected representing performance of 2.44% of the target. There was a shortfall in releases amounting to UGX.9.908Bn representing 0.0045% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.636Bn representing an absorption level of 99.7%. I sampled 7 out-puts with 46 activities worth UGX.219.393Bn representing 100% of the total budget and noted that 4 outputs with 33 activities worth UGX.182.23Bn were not quantified to enable measurement of performance. Furthermore, of the 6 quantified activities worth UGX.9.5Bn assessed; there were no activities which were fully implemented while 6 activities representing 100% were partially implemented. The Commission did not prepare and submit the annual monitoring plans and quarterly performance reports to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. The entity did not constitute a strategic plan steering committee to oversee the implementation of its strategic plan. Arrears totalling to UGX.10.101Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. Furthermore, no budget was provided for settlement of arrears in the year under review despite outstanding commitments to a tune of UGX.16,652,843,119 from the previous year. Funds amounting to UGX.171,919,932 remained unaccounted for at the time of audit. Shortcomings were observed in the Commission's fleet management which included; effect on Commission by ban on vehicle procurements, un-updated asset management module in the financial management system, partial implementation of motor vehicles management policy, failure to undertake motor vehicle inspections, failure to maintain motor vehicle logbooks, lack of fuel registers and failure to keep motor vehicle analysis records. The Commission procured a warehouse but did not seek PS/ST's approval,

		<p>property was encumbered, did not adhere to PPD guidelines and the objective of cutting on the high costs of renting that the Commission incurs was not met.</p> <ul style="list-style-type: none"> The Commission procured a National Voters Register (NVR) production equipment which can also print ballot papers but the Commission did not have any plan laid out for its utilisation and may not realise value for money spent on the equipment.
3	<p>Ministry of East African Community Affairs (MEACA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 5 strategic goals to be achieved by the Ministry; 2 were fully achieved while 3 were partially achieved. Out of the budgeted revenue of UGX.700,000,000 for the financial year 2019/2020, UGX.12,213,400 was collected representing performance of 1.745% of the target. There was a shortfall in releases amounting to UGX.9.61bn representing 13.23% of the budget. Furthermore, the entity remained with unspent balance of UGX.7.063Bn representing an absorption level of 88.8%. I sampled 14 out-puts with 94 activities worth UGX. 64.636Bn representing 89.2% of the total budget and noted that 4 outputs with 4 activities worth UGX.0.352Bn were not quantified to enable measurement of performance. Furthermore, of the 23 quantified activities worth UGX.48.099Bn assessed; 15 activities representing 65% was fully implemented while 8 activities representing 35% were partially implemented. The Ministry did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. 2 quarterly performance reports were submitted after the deadline of the quarterly deadline. Arrears totalling to UGX.17.465Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. Shortcomings were observed in the Ministry's fleet management which included incomplete recording of motor vehicles in the assets register, un-updated assets management module, lack of a fleet management policy and guidelines, failure to maintain proper vehicle movement log books, absence of annual motor vehicle inspections and non-maintenance of motor vehicle service analysis records. Out of the approved staff structure of 103 positions 69 positions have been filled, leaving 34 positions vacant.
	PUBLIC SECTOR MANAGEMENT SECTOR	
1	<p>Office of the Prime Minister (OPM)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> At the time of the audit, OPM had not undertaken an evaluation of the extent to which the expired strategic plan had been implemented, which hampers effective accountability. OPM under collected NTR by UGX 0.99Bn, which is 99% of the NTR estimate while shortfalls in Central Government releases were UGX24Bn, which is 12% of the approved budget for central government releases. OPM had unspent balances of UGX4.3Bn which were returned to the consolidated fund. OPM received off-budget financing amounting to 46.8Bn which was never appropriated by parliament. I noted that out of the 30 outputs sampled for review, 20 (67%) were fully quantified, 7 (23%) were partially quantified and 3 (10%) were insufficiently quantified which made it impossible to measure performance. Out of the 20 that were fully quantified, 4 (20%) were fully implemented while 11 (55%) were partially implemented while 5 outputs (25%) was not implemented at

		<p>all.</p> <ul style="list-style-type: none"> • OPM did not prepare and submit annual budget monitoring plans and reports while all the performance reports were all submitted in time. • I noted weaknesses in the management of the Covid-19 interventions such as non-quantification of activities in the work plans, under absorption of funds, non-implementation of activities, there was no evidence of acknowledgment of receipt of relief items distributed by the recipients which made it difficult to confirm the accuracy of these lists, cases of substandard food items distributed. • OPM had outstanding domestic arrears of UGX 0.28Bn contrary to the treasury instructions. • I noted weaknesses in the management of the entity's fleet which included; lack of fixed assets registers for the vehicles, un-updated assets module on IFMS, absence of fleet management policy, absence of fuel registers, un-updated vehicle movement log books and failure to undertake annual motor vehicle inspection, and failure to have drivers regularly examined for fitness to operate the entity's fleet.
2	<p>German Refugee Response Fund (Consolidated)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issue.
3	<p>German Refugee Response Fund Education Infrastructure Enhancement</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issue.
4	<p>German Refugee Response Fund The Scaled Up Sustainable Domestic Water Supply and Sanitation Service Infrastructure in Rhino Camp Refugee Settlement, Arua District, Northern Uganda</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issue.
5	<p>Northern Uganda Social Action Fund (NUSAFF III)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The project budgeted to receive UGX.134.5Bn but received UGX.119.3Bn representing 88.8% of the budget. The balance of UGX.15Bn was meant to be transferred to districts which was not effected during the year under review. • Out of the total funds available for the financial year of UGX.119.30 Bn, UGX.113.42 Bn was spent by the project resulting in an unspent balance of UGX.5.8Bn representing an absorption level of 95%. This resulted in the failure to undertake several activities, such as financing of some sub-programs and undertaking component review seminars. The unspent balance at the end of the financial year was rolled over for implementation of activities in the subsequent period. • Out of the three (3) outputs with a total of nine (9) activities and expenditure of UGX 119.96Bn, that the project had planned to implement in

		<p>the year, Two (2) outputs with a total of eight (8) activities and expenditure worth UGX.110.92Bn were fully quantified, and One (1) output with one (1) activity and expenditure worth UGX.1.04Bn was not quantified at all.</p> <ul style="list-style-type: none"> • Of the two (2) fully quantified outputs with a total of eight (8) activities worth UGX 110.9Bn, one (1) output with a total of four (4) activities worth UGX.102.62Bn was fully implemented, and one (1) output with a total of four (4) activities worth UGX.8.29Bn was partially implemented. Notably, Management failed to undertake one of the quarterly stakeholder review meetings. • I noted that the project did not utilise grant funds totalling to UGX 7.63 billion. The funds are still held on the project bank account.
6	<p>Development response to displacement Impact Project (DRDIP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The project budgeted to receive UGX.110.66Bn out of which UGX.91.4Bn was received representing 81% of the budget, leaving a balance of UGX.19.26Bn. • Out of UGX.91.46Bn, UGX.90.64Bn was spent by the project resulting in an unspent balance of UGX.0.82Bn representing an absorption level of 98%. • Out of the eleven (4) outputs with a total of twelve (12) activities and expenditure of UGX.89.98Bn implemented by the project, three (3) outputs with a total of eleven (11) activities and expenditure worth UGX.89.98Bn were fully quantified, and one (1) output with one (1) activities and expenditure worth UGX.0.061Bn were not quantified at all. • Out of three (3) fully quantified outputs, with a total of eleven (11) activities worth UGX.89.98Bn, One (1) output with one (1) activity worth UGX.79.540Bn was fully implemented, and Two (2) outputs with a total of ten (10) activities worth UGX.10.4Bn were partially implemented. • I noted that the project did not utilize grant funds totalling to UGX.16.2 billion. The funds are still held on the project account.
7	<p>Ministry of Local Government (MoLG)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The Ministry had not undertaken an evaluation of the extent to which the objectives of the strategic plan 2015/16-2019/20 had been achieved. • There was a shortfall in revenue collection of up to 96% of the NTR target while government receipts were less than anticipated by UGX 3.2Bn. The Ministry had unspent balances of UGX 1.8Bn by year-end. • The Ministry had off-budget receipts amounting to UGX 6.4Bn. • I noted that out of the 18 outputs sampled for review, 11 (61%) were fully quantified, 5 (28%) were insufficiently quantified and 2 (11%) were not quantified at all making it impossible to measure performance. Out of the 11 outputs that were fully quantified, none was fully implemented, 10 outputs were partially implemented while performance for 1 output was not reported. • The Ministry had outstanding domestic arrears of UGX 35Bn while insufficient funds were allocated during the year to settle accumulated arrears of UGX 39Bn as at June 2019. • The Ministry lost UGX 2.1Bn through a settlement of garnishee orders. • I noted weaknesses in the management of the Authority's fleet which included; underfunding for motor vehicle purchase, insufficient recording of Motor vehicle details in the assets register, un-updated fixed assets module on the IFMS, lack of fleet management policy, un-updated vehicle movement logbooks and failure to undertake annual motor vehicle inspection and lack of motor vehicle service analysis records.
8	Markets and Infrastructure Trade Improvement Project (MATIP II)	<ul style="list-style-type: none"> • The project experienced a shortfall in releases for both donor and GoU funding sources amounting to UGX.5.8Bn representing 8% of the budget. The project remained with unspent balance of UGX.0.12Bn representing an absorption level of 99.8%. • I sampled 4 out-puts with 11 activities worth UGX. 66.52Bn representing

	Opinion Unqualified	100% of the total expenditure and noted that two (2) outputs with five (5) activities worth UGX.61.53Bn were fully quantified. I further observed one (1) out-put with five (5) activities worth UGX4.9Bn was insufficiently quantified while another output with one activity was not quantified at all. <ul style="list-style-type: none">• I noted that the project has not been migrated to the IFMS since 2015, yet the project set up data was submitted to the Accountant General.• Management has also not undertaken the midterm value for money audit as required by the project appraisal document.
9	Project for restoration of Livelihoods in the Northern Region (PRELNOR) Opinion Unqualified	<ul style="list-style-type: none">• There were shortfalls in Government counterpart funding of UGX 2.4Bn which accounted for 28% of the counterpart budget. Similarly, there was a shortfall of UGX 22.3Bn in external financing which accounted for a deficit of 32% of external funding.• UGX 1.1Bn remained unspent at the end of the year which was 2% of the total project receipts.• Out of the 136 activities planned for implementation during the year, 65(48%) were fully implemented, 24 (18%) were partially implemented while 47 (34%) were not implemented at all.• I noted that there was commingling of project funds with other district funds at the district level.• I noted challenges in the performance of some road projects resulting in abandonment of sites by contractors.• There was delayed disbursement of funds to the beneficiary sub-projects in Gulu of more than six (6) months.
10	National Planning Authority (NPA) Opinion Unqualified	<ul style="list-style-type: none">• At the time of the audit, the Authority had not undertaken an evaluation of the extent to which the objectives of the strategic plan 2015/16-2019/20 had been achieved.• There was a shortfall in revenue collection of up to 99% of the NTR target while government receipts were less than anticipated by UGX 1Bn.• The Authority had off-budget receipts amounting to UGX 1.1Bn.• I noted that out of the 10 outputs sampled for review, 2 (20%) were fully quantified, 5 (50%) were insufficiently quantified and 3 (30%) were not quantified at all making it impossible to measure performance. Out of the 2 outputs that were fully quantified, 1 output (50%) was fully implemented while the other was partially implemented.• I noted delayed implementation of NDP III, which is likely to affect the performance of the plan.• I noted positions of key managers at the Authority were not filled, which affected the operations of the Authority.• I noted weaknesses in the management of the Authority's fleet which included; underfunding for motor vehicle purchase, failure to undertake needs assessments before the acquisition of vehicles, insufficient recording of Motor vehicle details in the assets register, un-updated fixed assets module on the IFMS, un-updated vehicle movement logbooks and failure to undertake annual motor vehicle inspection.
11	Local Government Finance Commission (LGFC) Opinion Unqualified	<ul style="list-style-type: none">• I was not able to assess the extent of achievement of the previous strategic plan targets because the Commission had not completed the evaluation at the time of the audit.• The Commission collected only 0.04% of its NTR target for the year and had a shortfall in government funding of 0.75Bn which is 14.8% of the budget. The Commission absorbed all the funds that were released.• Out of the four (4) outputs assessed, two (2) were fully quantified, while two (2) were partially quantified. All two (2) quantified outputs were fully implemented.

		<ul style="list-style-type: none"> The Commission neither prepared annual budget monitoring plans nor submitted quarterly budget monitoring reports to OPM, MoFPED and NPA as required by the Budget Execution circular. The Commission also did not submit all its quarterly budget performance reports in time. I noted that there was a delay in the revision of the legal framework in regard to non-tax revenue for Local Governments. I also noted weaknesses in the Management of the Commission's fleet. The aspects that need improvement were; Failure to undertake needs assessment before procurement of vehicles, insufficient records regarding the Commission's fleet, un-updated fixed assets module on IFMS, absence of fleet management policy, failure to keep vehicle movement logbooks and failure to undertake annual motor vehicle inspections.
12	<p>Public Service Commission (PSC)</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> I was not able to assesses the extent of achievement of the targets of the just ended strategic plan because the Commission had not completed the evaluation at the time of the audit. The Commission collected only 0.7% of its NTR target for the year and had a shortfall in government funding of 0.42Bn which is 4% of the budget. Out of what was released the Commission did not spend 0.21Bn which was returned to the consolidated fund. Out of the nine out-puts assessed, four (4) were fully quantified, two (2) were partially quantified while three (3) were not quantified at all. Out of the four (4) out-puts that were quantified, one (1) out-put was fully implemented while three (3) were partially implemented. Failure to fully implement the out-puts was attributed to Covid-19. The Commission neither prepared annual budget monitoring plans nor submitted quarterly budget monitoring reports to OPM, MoFPED and NPA as required by the Budget Execution circular. The Commission also failed to submit all its quarterly budget performance reports in time. I also noted weaknesses in the Management of the Commission's fleet. The aspects that need improvement were; underfunding for acquisition of motor vehicles, non-compliance with vehicle standardization guidelines, absence of fleet management policy, failure to keep vehicle movement log books and failure to undertake annual motor vehicle inspections.
13	<p>Ministry of Public Service (MoPS)</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> I sampled 13 strategic targets to assess the extent to which the 2015/16-2019/20 strategic plan had been achieved and noted that 4 strategic targets had been fully achieved at the end of the financial year, 6 were partially achieved while 3 were not achieved at all. The Ministry collected only 78% of its NTR target for the year and had a shortfall in government funding of 4.1Bn which is 13% of the budget. The Ministry failed to absorb UGX.5.8Bn which is 22% of what was released. Out of the ten (10) out-puts assessed, six (6) were fully quantified, while four (4) were insufficiently quantified to facilitate performance measurement. All the six (6) out puts that were fully quantified were partially implemented as a result of the disruptions caused by budget cuts and restrictions imposed due to Covid-19. The Ministry neither prepared annual budget monitoring plans nor submitted quarterly budget monitoring reports to OPM, MoFPED and NPA as required by the Budget Execution circular. The Ministry also delayed to submit the Q3 performance report to MoFPED. The Ministry had outstanding domestic arrears of UGX.0.99Bn while insufficient budget provisions were made to settle outstanding arrears at the close of the 2018/19. I also noted that the Ministry had challenges in ensuring that service delivery standards across government were developed, approved and implemented

		<p>by MDALGs.</p> <ul style="list-style-type: none"> I also noted that the Ministry had challenges in formulating guidelines to coordinate monitoring and supervision of service delivery which resulted in duplication of activities by the different Government agencies. I noted that the Human Capital Management system had not been operationalized by the end of the financial year which was 3 years since this exercise commenced. I also noted weaknesses in the Management of the Ministry's fleet. The aspects that need improvement were; Un-updated fixed assets module on IFMS, absence of fleet management policy, failure to keep vehicle movement log books, and failure to analyze data about fuel consumption for the Ministry's fleet. It was impossible to ascertain if there was an improvement in compliance with staff performance management initiatives following my audit last year since the Accounting Officer was unable to compile statistics as a result of Covid-19 lock down measures.
14	<p>Kampala Capital City Authority (KCCA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Review of the extent of implementation of the 2015/16-2019/20 strategic plan revealed that all the sampled activities were partially implemented. There was under collection of NTR by 8.9Bn which is 11% of the NTR budget while short falls in central government releases were 9Bn which is 3% of the approved budget. The Authority had unspent balances of 7.1Bn which were returned to the consolidated fund. I noted that the Authority had unremitted off-budget financing of 13.1Bn which was never appropriated by parliament. I noted that out of the 48 out-puts sampled for review, 26 (54%) were fully quantified, 4 (8%) were partially quantified and 18 (38%) were insufficiently quantified which made it impossible to measure performance. Out of the 26 that were fully quantified, 21 (81%) were fully implemented while 4 (15%) were partially implemented while 1 output (4%) was not implemented at all. The Authority did not prepare and submit monitoring plans and reports and the performance reports were all submitted in time. I noted cases of inaccurate reporting of performance on some out-puts. I noted weaknesses in management of the Covid interventions such as non-quantification of activities in the work plans, failure to value in-kind donations, failure to take items on charge and lack of lists of recipients for the items. The Authority had outstanding receivables of UGX103Bn out of which receipt of 12.3Bn is doubtful. The Authority had an long term liability of 42.5Bn which it has no capacity to offset while other outstanding arrears stood at 80Bn by the close of the year. The Authority provided insufficient funds to settle prior year outstanding payables. I further noted that legal costs payable had escalated from 5Bn in 2017/18 to 23Bn in 2019/20. The Authority made incurred avoidable expenditure of UGX 5Bn as interest on delayed payments of certificates. I noted weaknesses in the management of the Authority's fleet which included; un-updated vehicle movement log books and failure to undertake annual motor vehicle inspection, failure to have drivers regularly examined, failure to update the fixed assets module on IFMS. I noted that the Authority lacks an approved human resource manual and a number of staff have been in acting capacity for more than 6 months. I noted that the Land Management guidelines used by the Authority were not approved by the Minister while a number properties owned by the Authority had not been transferred in the Authority's names.

		<ul style="list-style-type: none"> I noted that the Authority had unremitted statutory deduction amounting to 33Bn.
15	Kampala Infrastructure Improvement Project (KIIDP) Opinion Unqualified	<ul style="list-style-type: none"> The project budgeted to receive and utilise UGX 8.7Bn from GoU and UGX 223.3Bn as external funding. By the end of the, no funds had been received from GoU while UGX122 (47%) was received from external funding. Out of the total of UGX 122 Bn that was available for utilisation, the project absorbed UGX 93.4Bn resulting in unspent balances of 28.7Bn representing absorption rate of 74%. The project planned to achieve its deliverables through the implementation of ten(10) outputs which were all sufficiently quantified. I reviewed the implementation of these outputs and noted that one (1) output was fully implemented, six (6) were partially implemented while three (3) were not implemented at all. I noted that several projects were significantly behind schedule.
16	Drylands Integrated Development Project Opinion Unqualified	<ul style="list-style-type: none"> The project came to an end on 1st December, 2020, however I noted incidences of misuse and loss of project assets and some equipment handed over but not operationalized because the beneficiaries were not equipped with knowledge and skills to maintain them. The sustainability of project assets and infrastructure is not guaranteed. The cumulative project performance for the last five years revealed that performance was at 67%. I noted that 21 out of 50 project activities had not been implemented at all and yet the project has closed an indication that the project may not fully attain the desired goals.
17	New Vision Printing and Publishing Company Limited Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
18	Uganda Printing and Publishing Corporation (UPPC) Opinion Qualified	<ul style="list-style-type: none"> Uganda Printing and Publishing Corporation (UPPC) reported its investment of UGX.9,096,540,000 in the joint venture special purpose vehicle, Uganda Security Printing Company (USPC) at cost instead of cost plus the carrying amount. This is contrary to IFRS 12 IFRS 11: Joint arrangements. UPPC had trade receivables of UGX.4,172,076,598 as at 30th June 2020. These debts have been outstanding for over 10 years and are owed by MDAs as well as private institutions. There is likely to affect the going concern of the Corporation.
19	Millennium Villages Project - Closure Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
20	City Wide Inclusive Sanitation (CWIS) Opinion Unqualified	<ul style="list-style-type: none"> I observed that the program work plans and budgets were never sent to parliament for approval through the KCCA Ministerial Policy Statements. There were shortfalls in GOU contribution of USD.13,224 which is 7% of the budget. There was under absorption of USD 1,164,679 which is 59% of the funds that were available to the project for implementation of activities. Out of the twenty-nine (29) activities that were supposed to be implemented, 4 (14%) were fully implemented, 12 (41%) were partially implemented, 11 (38%) were not implemented at all while 2(7%) could not be assessed because management did not provide level of performance. USD.64,470 was irregularly garnished from the Program Account and should be returned back to the project account.

LEGISLATURE		
1	Parliamentary Commission Opinion Unqualified	<ul style="list-style-type: none"> Review of the extent of implementation of the 2015/16-2019/20 strategic plan revealed that 35% of the sampled activities were fully achieved, 61% were partially achieved while 4% of the sampled activities were not achieved at all. Revenue collected exceeded the target by 200%, while government receipts were less than anticipated by UGX 42.4Bn. UGX 20.2Bn remained un-utilized and was sent back to the consolidated fund. I noted that out of the 16 outputs sampled for review, 6 (38%) were fully quantified, 6 (38%) were partially quantified and 4 (25%) were insufficiently quantified which made it impossible to measure performance. Out of the 6 that were fully quantified, 2 (33%) were fully implemented while 4 (67%) were partially implemented. The Commission did not prepare and submit monitoring plans and reports and the performance reports were all submitted after the deadline. I noted slow progress of the construction of the new parliamentary chambers with work expected to stand at 24% of what should have been completed. I noted weaknesses in the management of the Commission fleet which included; failure to undertake needs assessments before the acquisition of vehicles, failure to reconcile fuel registers, un-updated vehicle movement logbooks and failure to undertake annual motor vehicle inspection. I also noted cases where the Commission unjustifiably used direct procurement for cars.
2	Parliamentary Pension Scheme Opinion Unqualified	<ul style="list-style-type: none"> I observed that one of the Scheme's Fund Manager (Britam Assets managers) is a wholly owned subsidiary of Britam Holdings Plc a company where the scheme's funds are invested (Britam Money Market Fund- Unit trust). There is a potential conflict of interest in this business. It was observed that a total of UGX.4,669,520,928 was utilized during the year against the approved budgeted of UGX.6,941,576,256 majorly due to the country lockdown in the month of March–June 2020. Performance was at only 67%.
SECURITY SECTOR		
1	Office of the President Opinion Unqualified	<ul style="list-style-type: none"> Out of the planned 27 strategic targets/goals, 23 targets had been fully achieved while 4 were not achieved at all. Out of the budgeted revenue of UGX.0.52bn for the year 2019/20; only UGX.0.20bn was collected representing performance of only 3.8% of the target. Out of the total receipts for the financial year of UGX.2.17bn, UGX.2.11bn was spent by the entity resulting in an unspent balance of UGX.5.633bn representing an absorption level of 97.4%. I assessed a sampled of 19 outputs with a total of 175 activities and actual expenditure of UGX.94Bn which were fully quantified by management. I observed that; 11 outputs with a total of 69 activities worth UGX.77.2Bn were fully implemented. 2 outputs with a total of 21 activities worth UGX.18.5Bn were partially implemented. I examined supplementary funding received by the Office for COVID 19 interventions and observed anomalies which included under absorption of the funds, failure to quantify activities implemented, inappropriate procurement methods and funds not accounted for. Specifically for management of quarantine centres, I observed that items were procured at varying prices which were not justifiable and items procured were not taken on charge.

		<ul style="list-style-type: none"> Arrears totalling to UGX.30,549,780,185 remained unsettled at close of the year. Further, UGX.28,431,892,310 was provided for settlement of domestic arrears yet domestic arrears brought forward from the prior year were UGX.58,981,672,495. Shortcomings were observed in the Ministry's fleet management which included incomplete recording of motor vehicles in the assets register, failure to use motor vehicle logbooks, lack of motor vehicle annual inspections, lack of adequate vehicles for allocation to RDCs, gaps in drivers' competences and failure to implement board of survey recommendations for disposal of motor vehicles.
2	<p>State House</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 4 strategic targets/goals, 3 targets were fully achieved, 1 target was partially achieved. Furthermore, the strategic plan was not appraised and lacked monitoring and evaluation reports. There was a shortfall in NTR collections amounting to UGX.0.629bn representing 70%. I assessed 11 outputs with a total of 42 activities and actual expenditure of UGX.357Bn and observed that 2 outputs were fully quantified, 6 outputs were insufficiently quantified while 3 outputs were not quantified at all. I observed that the 2 outputs that were fully quantified with a total of 7 activities worth UGX.84.9bn were fully implemented. UGX.649,953,638 was paid for settlement of domestic arrears during the year under audit despite lack of budget for this item. In compliance with Section 24 of the Public Finance Management Act, 2015 (Classified Expenditure), expenditure of UGX.302,002,646,062 that relates to classified expenditure is to be audited separately and a separate audit report issued. Shortcomings were observed in State House's fleet management which included failure to maintain motor vehicle logbooks, lack of annual inspections and non-compliance with motor vehicle allocation guidelines.
3	<p>Ministry of Defence & UVAB</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> There was a shortfall in NTR collections amounting to UGX.0.648bn representing 33%. I noted that all the 16 outputs with a total of 35 activities and expenditure of UGX.3.819TN sampled for assessment were not quantified enable assessment of performance. I examined supplementary funding received by the Office for COVID 19 interventions and observed anomalies which included under absorption of the funds, inappropriate procurement methods and diversion of funds to pay domestic arrears. Domestic arrears totalling to UGX.398BN remained unsettled at close of the year. Furthermore, UGX.72.3BN paid to settle domestic arrears was diverted from other items as there was no budget for domestic arrears. UGX.6BN was prepaid to URA in form of taxes but was not based on verifiable items and assessed tax returns. The Ministry paid UGX.1BN to a supplier of ceremonial uniforms that were meant to be used in the year 2012 and are considered not to serve the purpose. I considered the expenditure wasteful. I note shortcomings regarding various pieces of land and properties in form of doubtful land compensation worth UGX.7.379BN, pending court claims on land at Plot 30 summit view Kololo, likely loss of 3.5 square miles of land at Magamaga and likely loss of Plots 404, 405, & 406 Block 9 Kyadondo known as former Kiseka Hospital. Shortcomings were noted in the implementation of the fleet management policies. The gaps identified include failure to comply with vehicle standardization guidelines, improper maintenance of motor vehicle records,

		<p>un-updated asset management module in the financial management system, nonexistent fleet management policy and guidelines, lack of fuel registers, vehicle journey log books not maintained, absence of annual motor vehicle inspection and non-compliance with disposal conditions.</p> <ul style="list-style-type: none"> I undertook an audit inspection and observed abandoned renovation of Legal Training School at Gadaffi Barracks, stalled construction of a temporary dormitory structure for drivers and mechanics and abandoned construction of Marine Pier at Ntokolo Landing site Magamaga.
	HEALTH SECTOR	
1	Mulago National Referral Hospital Opinion Qualified	<ul style="list-style-type: none"> I noted that whereas transfers of UGX.5.5Bn that were received by the Hospital from the Ministry of Health were disclosed in the Commentary by the Head of Accounts and Note 5 to the Financial Statements, the receipts were not recognized in the Statement of Financial Performance as required by the template provided by the Accountant General. This may mislead the users of the financial statements. The PS/ST engaged a consultant to verify expenditure arrears in MDAs (Votes) as at 30th June 2019. In the consultant's report dated 31st January 2020, the verified position of arrears for Mulago Hospital as at 30th June 2019 was UGX.3.55Bn. However, management reported an opening balance of UGX.5.752Bn thereby occasioning a discrepancy of UGX.2.201Bn. No reconciliation of these two positions was availed. In addition, I reported in my prior year report (30th June 2019) that the opening payables balance of UGX.5.752Bn reported by the Hospital was not supported with a schedule of verified arrears in the form of an Annex to the financial statements. Under the circumstances, I was unable to establish the accuracy of the reported payables position. Management adjusted the opening reserves of UGX.5.725Bn in the Statement of Changes in Equity (Net Worth) by UGX.856Million. However, the adjustments were not supported with underlying records, to confirm their authenticity. The hospital paid domestic arrears to the tune of UGX.641Million for which there was no provision in the approved budget for the year under review. Also noted was that the said arrears were not disclosed as outstanding commitments in the entity's prior year financial statements. Accordingly, this implies that, the opening balances of payables and reserves are misstated while the expenses for the year under review are overstated the same amount. A total of UGX.1.902Bn was paid to 10 food suppliers. However, the supplies were not adequately taken on stores charge. I was unable to establish whether all the food paid for was properly supplied to the Hospital. Whereas the hospital collected Non Tax Revenue to the tune of UGX.1.15Bn, no provision had been made in the approved budget for year under review. This is not only irregular but also complicates assessment of performance. The entity budgeted to receive UGX.71.635Bn out of which UGX.61.68Bn was warranted, resulting into a shortfall of UGX.9.955Bn which is 13.9% of the budget. Shortfalls in revenues impact service delivery. Out of the approved staffing structure of 3,075 positions, only 1,683 (54.7%) were filled and 1,392 positions remained vacant. A further analysis of the top positions revealed that out of 136 approved Consultant positions, only 44 (32.4%) were filled leaving 92 (67.6%) positions vacant. Staffing gaps impact the entity's capacity to deliver on its mandate. I noted that the some of the Hospital land had encumbrances and was encroached upon while other plots were not titled. This exposes such land to a risk of loss through fraudulent transfer.

2	<p>Mulago Specialized Women & Neo-natal Hospital</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Although the hospital budgeted to collect Non Tax Revenue of UGX 2,000,000,000 during the year under review, UGX 3,517,504,786 was collected, representing a performance of 176% of the target implying that there was unrealistic budgeting. • There was a shortfall in releases amounting to UGX.2,115,176,754 representing 13.3% of the budget. Furthermore, the entity remained with unspent balance of UGX.65,069,099 representing an absorption level of 99.5%. • I sampled 6 out-puts with 24 activities worth UGX.15,708,965,266 representing 99% of the total budget and noted that 3 outputs with 7 activities worth UGX.10,355,972,268 were not quantified to enable measurement of performance. Furthermore, of the 5 quantified activities worth UGX.5,352,992,998 assessed; 3 activities representing 60% were fully implemented while 1 activity representing 20% was partially implemented and 1 activity representing 20% was not implemented. • I noted that 5 activities worth UGX.8,841,107,244 reported in the Q4 Annual performance report were not in the annual work plan. This was due to the receipt of a supplementary appropriation without revision of the annual work plan. • The hospital accumulated domestic arrears in respect of goods and services amounting to UGX 360,886,600 by the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. • The hospital received Essential Medicines and Health Supplies worth UGX.1,477,149,064 only out of UGX.2,499,856,993 released to National Medical Stores during the year under review. This resulted into supplies for the difference of UGX.1,022,707,929 to remain un-availed by the end of the year and inappropriate service delivery. • It was observed that the hospital does not own a motor vehicle and uses motor vehicles borrowed from Mulago National Referral Hospital. • The hospital lacked a Management Board to provide strategic guidance and direction to the management team. • Out of the approved staff structure of 880 positions 293 positions have been filled, leaving 587 positions vacant. However, the Hospital had 79 staff whose positions are not in the approved structure.
3	<p>Butabika National Mental Referral Hospital</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The entity budgeted to collect NTR of UGX 1,205,085,364 during the year under review. However, the hospital collected UGX. 1,208,391,723 thereby exceeding the target. • Out of the total receipts for the financial year of UGX 21.58 bn, UGX. 20.742Bn was spent by the entity resulting in an unspent balance of UGX.0.838Bn representing an absorption level of 96.12%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. • Out of the eight (8) outputs selected for performance assessment with a total of twenty five (25) activities and approved budget of UGX 11.5Bn, seven (7) outputs with a total of twenty two (22) activities and approved budget of UGX 7.5Bn were fully quantified. • However, one (1) output with three (3) activities and approved budget of UGX 4Bn was not sufficiently quantified to enable performance assessment. • Out of the eight (08) sampled outputs, seven (07) outputs were partially implemented while the extent of delivery of one (01) output could not be established due to lack of performance targets/ indicators. Out of the assessed twenty five (25) activities, six (06) representing 24% were fully implemented, sixteen (16) representing 64% were partially implemented while three (03) activities representing 12%. • The entity did not prepare and submit annual monitoring plans to MoFPED

		<p>and NPA as required. In addition, quarterly monitoring reports were not prepared and submitted to the Office of the Prime Minister and MoFPED.</p> <ul style="list-style-type: none"> • All 14 vehicles controlled by the Hospital had exceeded the recommended 5-years useful life, and 4 of these vehicles had their mileage above the recommended 250,000km, and were therefore due for disposal. • All 14 vehicles were not subjected to annual motor vehicle inspections as stipulated in the Public Service Standing Orders. • The Hospital undertook three (3) construction projects during the year under review without prior permission from KCCA as required of developers under the Physical Planning Act.
4	<p>Uganda Aids Commission (UAC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The Commission did not undertake an end term review of its five year strategic plan 2015-2020. • The Commission received off budget support of UGX 3,034,834,392 during the year. • The Commission remained with unspent balance of UGX. 0.047 Bn representing an absorption level of 99.5% on GOU funding and UGX 1.439 Bn representing an absorption level of 63.2% on Donor Funding. • I sampled Four (4) outputs worth UGX.7.33Bn, representing 84.0% of the total budget for and Three (3) outputs with a total of fifty nine (59) activities and expenditure worth UGX 2.37bn were insufficiently quantified and One (1) output with a total of eight (8) activities and expenditure worth UGX 4.91 were not quantified at all. • The Commission did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. • The Commission did not submit quarterly performance reports in time. • Arrears totalling to UGX 76,162,182 remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. • The Commission has a dispute over property ownership of the land on Plot Number 213, Sentema Road at Namirembe, Kampala with Church of Uganda. • The Commission did not implement board of survey recommendations in the 2018/2019 board of survey report. • In some procurement, the evaluation committee did not follow the evaluation criteria stated in the solicitation documents contrary to Regulation 7(1) of the PPDA (Evaluation) regulations.
5	<p>Uganda Blood Transfusion Services (UBTS)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the planned seventy six (76) strategic targets/goals, sixty four (64) targets had been fully achieved, three (3) were partially achieved while nine (9) were not achieved. • Whereas the entity does not budget for collection of NTR, UGX.1,650,000 was collected and remitted to the Treasury during the year under review. • Out of the total receipts of UGX 18.03Bn, UGX 17.67Bn was spent by the entity resulting in an unspent balance of UGX 0.36Bn representing an absorption level of 98%. • None of the seven (7) outputs with a total of forty six (46) activities and expenditure of UGX 13.27Bn sampled for assessment was fully quantified to enable performance assessment. • Six (6) out of the sampled seven (7) outputs with a total of forty four (44) activities and expenditure worth UGX 12.60Bn were insufficiently quantified. That is, out of the 44 activities, twenty nine (29) activities (66%) were fully quantified while fifteen (15) activities (34%) were not clearly quantified to enable performance assessment. • One (1) output with a total of two (2) activities and expenditure worth UGX

		<p>0.67Bn was not quantified at all. That is, none of the 2 activities within the output was clearly quantified to enable assessment of performance.</p> <ul style="list-style-type: none"> The entity registered an upward trend of 465% in accumulation of domestic arrears between the FYs 2016/2017 (UGX.76,296,521) and 2019/2020 (UGX.430,885,758). In addition, there was no budgetary provision for settlement of the domestic arrears. Whereas during the 5 year strategic period covering the FYs 2016/17-2019/2020, the entity planned to procure 22 specially refrigerated vehicles for the regional blood banks to facilitate transport of blood at every blood bank, only five (5) vehicles were procured. None of the 5 vehicles acquired at a cost of UGX 1,536,337,049 during the 3-year period under review revealed that none of the vehicles was recorded in the assets register. The Asset register was also not duly updated. None of the 63 vehicles (100%) owned by UBTS was annually inspected to ensure that they were in sound mechanical condition. A service chart was also not maintained for all the vehicles. 55 vehicles had exceeded the recommended 5 years useful life, and their mileage was above the recommended 250,000km and were as such were all due for disposal. All the 32 drivers employed by the entity had not undertaken additional training, were not appraised for their performance and had not been subjected to annual medical examination to ascertain their fitness status. Whereas the wall fences of Pearl of Africa Hotel on plots 2E and 7A1-9A1 encroached on UBTS land by 0.043ha and 0.036ha respectively resulting in a total encroachment of 0.079ha, there was no evidence of settlement of this matter by the time of audit.
6	<p>China Uganda Friendship Hospital – Naguru</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The hospital lacked a Management Board to provide strategic guidance on the delivery of its mandate. The Hospital's oxygen plant had been malfunctioning for over a year despite the manufacturer's intervention around March 2020. Whereas the plant was designed to take 2.5 – 3 hours to fill 5 cylinders at ago, it was taking 7 hours by the time of inspection. Contrary to the commitment control system, the Hospital reported domestic arrears relating to previous financial years to the tune of UGX 464,666,021. I further noted that whereas the arrears brought forward from the FY 2018/19 were UGX.641,315,859, a provision of only UGX.176,649,838 was made in the entity's approved budget for settlement. At the time of the audit (June 2020), out of the planned forty five (45) strategic targets, twenty (20) targets had been fully achieved, sixteen (16) were partially achieved while nine (9) were not achieved. Out of the budgeted NTR of UGX 250,000,000, only UGX 91,082,161 was collected, representing a performance of 36% of the target. The entity budgeted to receive UGX 9.401Bn out of which UGX 8.361Bn was warranted, resulting in a shortfall of UGX 1.04 Bn which is 11% of the budget. Out of the ten (10) outputs with a total of thirty one (31) activities and expenditure of UGX 8.021Bn sampled for assessment, five (5) outputs with a total of seventeen (17) activities and expenditure worth UGX 0.657Bn were fully quantified to enable performance assessment. However, four (4) outputs with a total of fourteen (14) activities and expenditure worth UGX 7.188Bn were insufficiently quantified. Out of the fourteen (14) activities, seven (7) activities (50%) were quantified while seven (7) activities (50%) were not clearly quantified to enable assessment of performance. One (1) output whose activities were not stated had expenditure worth UGX

		<p>0.176Bn but not quantified at all.</p> <ul style="list-style-type: none"> I noted that out of the five (5) fully quantified outputs, one (1) output with one (1) activity worth UGX 0.004Bn was fully implemented while four (4) outputs with a total of sixteen (16) activities worth UGX 0.653Bn were partially implemented. Out of the sixteen (16) activities, the entity fully implemented eight (8) activities (50%) while eight (8) activities (50%) were partially implemented. The entity did not prepare and submit the annual monitoring plans to MoFPED and NPA as required. In addition, quarterly monitoring reports were not prepared and submitted to the Office of the Prime Minister and MoFPED as required. The Hospital submitted quarterly performance reports online within the deadline given for submission of the reports.
7	<p>National Medical Stores (NMS)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Note 7 to the financial statements showed a provision for bad debts amounting to UGX 13,532,426,000 which have been outstanding for over ten years. This provision has been disclosed as such for a long time without any evidence of communication to the Minister of Finance to seek the approval of Parliament for its abandonment or evaluation of the recoverability of this the amount. Management budgeted to receive UGX 33,336,258,498 as revenue from service charges. However, a total of UGX 44,873,380,000 was received which was over the budget amount by 11,537,121,502 (34.6%) from eleven (11) revenue sources. There was no evidence that the additional revenue was presented to the Board for approval and budgetary allocation. I noted that out of the budgeted revenue of UGX.396,172,215,017 from Treasury, only UGX.388,120,277,901 was warranted resulting into a budget shortfall of UGX.8,051,937,116 representing 2.03%. I further observed that UGX. 387,511,869,634 was spent by the entity resulting in unspent balance of UGX.608,408,267 representing 0.16%. Out of the planned revenue collection of UGX 280,000,000 from other sources, only UGX 237,268,000 was realized resulting in a shortfall of UGX 42,732,000 representing (15.2%). The entity did not prepare and submit the annual monitoring plans to MoFPED and NPA as required. In addition, quarterly monitoring reports were not prepared and submitted to the Office of the Prime Minister and MoFPED. I noted that the entity submitted quarterly performance reports within the deadline given for submission of the reports. I noted that items valued at UGX 110,589,018,098 that were expected from development partners were not received by the Corporation. I reviewed the management of the entity's fleet during the three (3) financial years: 2017/18-2019/20 and noted that out of a budget of UGX. 1,360,000,000 on acquisition of vehicles from government funding, a sum of UGX. 1,160,000,000 was warranted by Treasury for the purpose, and the Corporation eventually spent UGX. 1,051,507,900. All the sampled 11 vehicles (100%) controlled by the entity were not subjected to annual inspections as required. A review of the vehicle allocation to key service centers in the Corporation revealed that some departments or units were not adequately allocated vehicles with only 9 vehicles covering 10 regions and 29 trucks out of the expected 40 covering the entire country. A review of staff records for a sample of 12 drivers out a total of 52 employed by the Corporation revealed that none (0%) of them had been subjected to annual medical examination. The Corporation realised and spent a total of UGX. 2,986,894,494 against a vehicle maintenance budget of UGX. 3,540,500,000 for the three (3) FYs

		<p>2017/18 to 2019/20.</p> <ul style="list-style-type: none"> I noted that out of the sampled 42 vehicles, 21 of these had exceeded the recommended 5 years useful life while 21 had their mileage above the recommended 250,000km, hence were due for disposal.
8	<p>Uganda Virus Research Institute (UVRI)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I observed that out of the Institute's approved structure of 236 positions, only 85 posts (representing 36%) were filled thereby leaving 151 positions (64%) remained vacant. A further analysis of the top positions in scale U2 and above revealed that out of 12 positions, only 2 (16.7%) were filled and 10 (83.3%) remained vacant. Whereas Accounting Officers were advised by the PS/ST to prioritize payment of arrears by giving them a first call in the allocation of resources during the budgeting process, I observed that the entity had an outstanding balance of payables to the tune of UGX.409,685,369 as at 30th June 2020, which were incurred during the prior financial year 2018/19. Whereas the Institute compiled a draft Strategic Plan for the period 2017/18 to 2019/20, I was not availed evidence of approval of the plan. I further noted that at the time of the audit (June 2020), out of the planned six (6) strategic targets/goals, only two (2) targets had been fully achieved, while four (4) were partially achieved.
9	<p>Health Service Commission (HSC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 26 strategic objectives to be achieved by the Commission in the strategic plan 2015-2020; 12 were fully achieved while 14 were not achieved. The Commission remained with unspent balance of UGX. 0.105bn representing an absorption level of 97.7%. I sampled three (3) outputs worth UGX 6.71Bn, representing 97.7% of the total budget and noted that 1 output with 3 activities worth UGX.5.09Bn was not quantified to enable measurement of performance. The Commission did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. Arrears totalling to UGX 82,362,144 remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. Out of the 79 approved posts for the Commission, only 46 (58%) were filled leaving 33 (42%) posts vacant. Of the 33 vacant posts, 17 (51.5%) were for key positions such as Assistant Commissioner/HRM, Commissioner HRM-Recruitment & Selection systems among others. The Commission has not recruited 23 key staff for other hospitals due to failure to attract them. The Commission does not have a mechanism to enforce submission of reports by District Service Commission.
10	<p>Ministry of Health (MoH)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Included in the Ministry's Statement of Financial Position as at 30th June 2020, are payables amounting to UGX.38.4Bn which include among others, payables to National Drug Authority (NDA) of UGX.5.08Bn and National Medical Stores (NMS) of UGX.2.9Bn. However, there was no reconciliation of the correct debt position between the Ministry and the two entities giving rise to a discrepancy that shows that the ministry's position is understated to the tune of UGX.29.9Bn. Absence of reconciliation brings into question, the accuracy of the stated payables position. I noted that funds to the tune of UGX.2.95Bn were irregularly diverted from the activities for which they were budgeted and spent on other activities without seeking and obtaining the necessary approvals. Diversion of funds is not only contrary to the Public Finance and Management Act 2015, but also negatively affects the delivery of services and negates the purpose of budgeting.

		<ul style="list-style-type: none"> Although the Ministry did not budget to collect NTR during the year under review, a total of UGX.459.7Million was collected. Failure to budget for collection of NTR could lead to understatement of revenue at reporting. There was a shortfall in releases amounting to UGX.3.73Bn representing 1.5% of the budget. Furthermore, the entity remained with unspent balance of UGX.7.63BN representing an absorption level of 96.86%. Failure to obtain all the budgeted revenue and to utilize all the availed funds implies some planned activities were not implemented, which impacts on service delivery. The Ministry received off-budget financing to a tune of UGX.4.5Bn which was not transferred to the consolidated fund as required by the law. This was attributed to Development Partners' preference to use their financial systems which do not require returning funds to the UCF at the close of every financial year. The Ministry received a total of UGX.184.3Bn in cash and donations in-kind to respond to the Covid-19 Pandemic during the year under review. However, shortcomings were observed in the Ministry's management of the response which included; delayed delivery of procurements, non-certification of supplies by competent authorities, lack of space for expansion of ICUs, inadequate staffing of ICUs, gaps in installation of sleeper tents and construction of border posts, delivery of procurements before approval of the procurement by the contracts committee and/or signing contracts, initiation of procurement without availability of funds, diversion of funds, unaccounted for/doubtful payments, delayed issue of appointment and deployment letters to engaged staff, payment of allowances to individuals without engagement records and failure to absorb funds. The Ministry reported outstanding payables (Domestic Arrears) totalling to UGX.38.4Bn at the close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015 which limits accounting officers to avoid committing government beyond the availed resources. In addition, out of the domestic arrears amounting to UGX.42.1Bn brought forward from the prior year, only UGX.228Mn was provided for settlement of these domestic arrears during the year under review. The continued failure to settle such arrears exposes government to a risk of litigation and the attendant costs. There was delayed constitution of six National Referral Hospitals' Management Boards implying that these hospitals lacked strategic vision and direction on behalf of the Ministry of Health.
11	<p>National Drug Authority (NDA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 79 targeted outputs as per the Strategic plan, 48 outputs had been fully achieved; three (3) outputs were partially achieved while 28 outputs were not achieved at all. Out of the budgeted revenue of UGX 61,414,152,000 for the financial year 2019/20; UGX 63,165,933,000 was actually collected representing a performance of 103%. Further analysis showed that there were shortfalls worth UGX 2,444,615,269 (4%) in various revenues streams. I observed that the National Drug Authority had a capital expenditure budget of UGX 8,369,400,400 of which UGX 8,297,185,770 (99%) was utilized, leaving unspent funds worth UGX 72,214,630. However, out of UGX 8,297,185,770 total funds spent, UGX 6,670,827,952 (81%) was incurred on outputs that were not planned for in the 2019/2020 Budget. I sampled 58 activities with a total of 95 outputs and expenditure worth UGX 43.77Bn representing 85.5% of the total budget and noted that 6 outputs worth UGX 1.14Bn were not quantified to enable measurement of performance. Furthermore, of the 56 activities with 93 outputs worth UGX 42.63Bn assessed; 10 outputs representing 18% were fully implemented; 56 outputs representing 39% were partially implemented while; 27 outputs representing 43% were not implemented.

		<ul style="list-style-type: none"> In my prior year report on the Accounts of NDA, I drew attention to a long outstanding receivables balance from Ministry of Health amounting to UGX 23,959,154,964. This figure has since risen to Ugx.29,972,536,044 by 30th June 2020. Despite frequent reminders to the Ministry, no debt remained outstanding by the time of audit. I however noted that NDA had not considered the necessity to provide for bad debts as required under Section 8.4 (f) of the NDA Financial Management Manual. I noted that contrary to IAS 16, a total of 17 running motor vehicles were fully depreciated during the year and reflected at zero book value in the statement of financial position. The Authority did not make annual reviews of its expectations with regard to the residual values and useful lives of the vehicles in question. I noted that the entity procured 23 vehicles in the last three years at a cost of UGX 3.28 Bn. Shortcomings were observed in the Authority's fleet management which included; all vehicles were recorded without sufficient details as required by the NDA Financial Management Manual, 2016; annual motor vehicle inspections were not conducted and 8 out of 23 drivers did not possess valid driving permits. I also noted that the entity did not have a vehicle maintenance plan and the budget for maintenance over the previous three years was under funded by UGX 0.1 Bn.
12	<p>Uganda Cancer Institute</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 5 strategic goals to be achieved by the Institute; 2 were fully achieved while 3 were partially achieved. Out of the budgeted revenue of UGX.1.68Bn for the financial year 2019/2020, UGX.1.41Bn was collected representing performance of 84% of the target. There was a shortfall in releases amounting to UGX.0.65bn representing 1.9% of the budget. Furthermore, the Institute remained with unspent balance of UGX.0.16Bn representing an absorption level of 99.5%. The institute received off-budget financing which was never paid into the consolidated fund as required by the law to the tune of UGX.568,469,444, GBP 487,669.10 and USD 219,845.29. I sampled all 16 out-puts with 53 activities worth UGX.33.97Bn representing 100% of the total budget and noted that 10 outputs were fully quantified to enable measurement of performance while 6 outputs were partially quantified. Furthermore, of the 10 quantified outputs worth UGX.27.6Bn assessed with 30 activities, I noted that 6 outputs with 24 activities worth UGX.17.6Bn were fully implemented and the 4 outputs had activities that were partially implemented. Funds to the tune of UGX.35,496,814 were irregularly diverted from the activities on which they were budgeted and spent on other activities without seeking and obtaining the necessary approvals. Shortcomings were observed in the Institutes fleet management which included absence of annual motor vehicle inspections and non-maintenance of motor vehicle service analysis records.
13	<p>Uganda Heart Institute (UHI)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that out of the planned four (4) strategic targets/goals, Zero (0) targets had been fully achieved, Four (4) were partially achieved while Zero (0) were not achieved at all as summarized in the table below. Out UGX. 24,468Bn released from Treasury, only UGX.23.391Bn was spent leaving a balance of UGX.1.077Bn unutilized (representing an absorption level of 95.6%). Out of eleven (11) outputs with a total of Forty (40) activities and expenditure of UGX.23.5Bn sampled for assessment, I noted that Four (4) outputs with a total of twelve (12) activities and expenditure worth UGX 9.82Bn were fully quantified; Four (4) outputs with a total of Seventeen (17) activities and expenditure worth UGX 1.291Bn were insufficiently quantified

		<p>while Three (3) outputs with a total of Eleven (11) activities and expenditure worth UGX 12.429Bn were not quantified at all.</p> <ul style="list-style-type: none"> • My assessment of the extent of delivery of the 4 outputs that were fully quantified revealed that • three (3) outputs with a total of Four (4) activities worth UGX 3.669Bn were fully implemented while one (1) output with a total of eight (8) activities worth UGX 6.151Bn were partially implemented. Out of the eight (8) activities, the entity implemented three (3) (37.5%) activities fully; partially 5 activities (62.5%) while zero (0) (0%) activities remained unimplemented. • The entity did not prepare and submit the annual monitoring plans to MoFPED and NPA. In addition, no quarterly monitoring reports were prepared and submitted to the Office of the Prime Minister and MoFPED as required. • I noted that the entity submitted quarterly performance reports within the prescribed timelines. However, my review of the Annual cumulative performance reports and physical inspections/verification of performance revealed cases where the reported level of performance was inconsistent with the results of my verification. • Analysis of domestic arrears over the past four years has shown a downward trend of 49.1% between 2016/2017 and 2019/2020 which is commendable. However management did not fully adhere to the commitment control system, which deters the Accounting Officer from committing Government beyond the available resources and as such the Institute reported domestic arrears to the tune of UGX.1,429,802,685 as at 30th June 2020. • A review of the approved budget estimates for the year under review revealed that there was no budget provision for settlement of domestic arrears yet domestic arrears brought forward from the previous year were UGX.2,187,544,539. • I noted that management makes refunds to patients for services paid from collections before banking due to the absence of budgetary provision for the refunds. • In addition, there is no policy that guides how refunds are made which may lead to delays in making refunds or not making refunds at all. • Review of the order and delivery schedules by the National Medical Stores revealed that there were significant delays in delivering ordered supplies resulting into stock-outs and treatment disruptions for patients who cannot afford to buy their requirements.
14	<p>East African Public Health Laboratory Networking Project (EAPHLNP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the USD 8,641,038.64 which was available during the year under review, a total of only USD 4,536,010.87 was spent resulting into the difference of USD 4,105,027.77 to remain un-utilized by the close of the period. • Out of the 9 operational research proposals which were considered for funding upon receiving clearances from the Institutional Review Boards (IRB) and the Uganda National Council for Science and Technology (UNCST), data collection for only two studies had been completed by 30th June 2020. • There was delayed completion of construction works for the Isolation Centres at Entebbe RRH and Mulago NRH; Satellite Laboratories at Mbale, Mbarara and Arua RRHs; and the TB Treatment Centre at Moroto RRH due to the delayed completion of designs and recruitment of the supervising consultant. • There were contract price variations which were more than the allowed 15% of the original contract price for five contracts due to changes in specifications and introduction of extra works which had not been approved although works were ongoing.

15	East African Centre of excellence for skills and tertiary education in bio medical science (ADB support to UCI) <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Out of UGX.57,288,212,000 expected from the Bank and UGX.1,883,264,971 from the Government of Uganda (GoU), a total of UGX. 38,975,389,590 was received from the Bank and UGX. 1,883,264,971 from the GoU resulting into a revenue shortfall of UGX. 18,312,822,410 in respect of external financing by the Bank. Out of UGX.42,989,947,820 available for spending during the year, only UGX.38,496,345,210 was spent resulting into an unspent balance of UGX.4,493,602,610 at the end of the year.
16	GAVI, The Vaccine Alliance cash grants to Uganda <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> I draw attention to Note 6.1 to the Fund Accountability Statement, which describes the basis of accounting. The Fund Accountability Statement is prepared to assist the Ministry to comply with the financial reporting provisions of the Funding Agreement referred to above. As a result, the Fund Accountability Statement may not be suitable for another purpose.
17	Kiruddu National Referral Hospital <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> The entity budgeted to collect NTR of UGX. 480,000,000 during the year under review, and UGX. 801,955,000 was realized, representing a performance of 167% of the target. Out of the total receipts for the financial year of UGX 12.083 bn, UGX. 11.972Bn was spent by the entity resulting in an unspent balance of UGX.0.111Bn (representing an absorption level of 99%). The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. Out of the five (5) outputs selected for budget performance assessment with a total of ten (10) activities and expenditure of UGX 10.76bn, I noted that three (3) outputs with a total of six (6) activities and expenditure worth UGX 2,910,000,000 were fully quantified. Two (2) outputs with a total of four (4) activities and expenditure worth UGX 7,847,186,200 were not quantified at all to enable performance assessment. Out of the three (3) out puts that were fully quantified with a total of six (6) activities worth UGX 2.91 Bn, only two (2) outputs with a total of three (3) activities worth UGX 1.92 Bn were fully implemented. One (1) output with a total of three (3) activities worth UGX 0.99 Bn was partially implemented. Out of the three (3) activities, the entity implemented one (1) activity 97%, one (1) activity 95% and the other one 57%. The entity did not prepare and submit annual monitoring plans to MoFPED and NPA as required. However, all the quarterly performance reports were submitted within the stipulated deadlines. I did not note any cases where the reported level of performance was inconsistent with the results of my verification. The Hospital accumulated domestic arrears to the tune of UGX 782,737,660 for various goods and services contrary to the Commitment Control System. UGX. 239,700,000 which was received from the Ministry of Health to cater for Medical Intern's allowances under the Results Based Financing component of the Uganda Reproductive Maternal and Child Health Services Improvement Project (URMCHSIP) was omitted from the Statement of Financial Performance and Note 5. In addition, the related expenditure of UGX. 190,874,000 was not recognized in the Statement of Financial Performance. The un-spent balance of UGX.48,826,000 relating to un-paid PAYE on the allowances was also not recognized in the Statement of Financial Position both as a cash balance and as a payable. Out of the 829 approved posts for the hospital, only 239 (28.8%) were filled leaving 590 (71.2%) posts vacant. I noted that senior positions from U2 and above such as Senior Medical Officers- Special Grade, Consultants and Senior Consultants were the most understaffed with only 16 (12.7%) filled out of the approved 126 positions leaving 110 (87.3%) positions vacant.

		<ul style="list-style-type: none"> • The Hospital was allocated a budget of UGX 1,500,000,000 for medicines and Medical supplies for the year under review but consumed medicines worth UGX 1,891,894,689 which was higher than the budgeted amount. Therefore, the budget was not sufficient to cover the vital medicines required to fulfil the mandate of the hospital and as a result, vital medicines were not planned/ordered for during the year. • A number of Hospital equipment like the CT-Scan Machine among others were non-functional at the time of audit inspection. • During the Financial Year 2018/19 MoH through KCCA bought a 49-year Leasehold piece of land measuring approximately 1.012 hectares from Buganda Land Board at a total cost of UGX 538,787,550. In the same year, the MoH transferred UGX 1.450Bn to National Water and Sewerage Corporation (NWSC) for construction of a Wastewater Management System for the Hospital. However, the title to the land had not been passed over to the hospital and works had not commenced by the close of the year under review. In addition, the cost of constructing the plant has risen with the inflation rate from a budget of UGX 2.360 billion for a 300m³ plant in 2018 to UGX 1.974 billion for a 150m³ in 2020. • The Hospital did not have a policy on Motor vehicle Management to guide the usage and elimination of theft, losses, wastage and misuse of motor vehicles. • Log books for all the selected five (5) out of the eight (8) vehicles held by the Hospital had either been updated on a weekly basis with journeys made, fuel and maintenance costs or duly certified by an authorizing Officer. • None of the eight (8) Motor vehicles controlled by the Hospital was subjected to the annual inspection as stipulated under the Public Service Standing Orders. One (1) vehicle (12.5%)was under warranty, three (3) vehicles (37.5%) were maintained and in use while the remaining four (4) vehicles (50%) were parked due to lack of vehicle maintenance funds. Repair and service analysis registers were maintained for all the three (3) vehicles maintained during the year. • Only one (1) entitled Officer was allocated a motor vehicle as required by the Public Service Standing Orders. • Whereas all the five (5) drivers employed by the Hospital possessed valid driving permits, none of them was subjected to a medical examination as required by the Standing Orders. • Whereas the PS/ST instructed the PS/Ministry of Health to constitute the Hospital Board of Directors not later than 1st July 2019, the Board had not been constituted by close of the year under review.
18	<p>Kawempe National Referral Hospital</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The entity budgeted to collect NTR of UGX. 448,000,000 during the year under review, and UGX. 431,865,952 was realized, representing a performance of 96.4% of the target. • Out of the total receipts for the financial year of UGX 10.223 bn, UGX. 10.082Bn was spent by the entity resulting in an unspent balance of UGX.0.141Bn (representing an absorption level of 98.6%). The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. • I noted that all the five (5) outputs selected for budget performance assessment with a total of nine (9) activities and actual expenditure of UGX 3.16bn were fully quantified. This therefore enabled me to assess the Hospital's performance during the year under review. • Out of the five (5) sampled outputs, three (3) outputs were fully implemented while two (2) were partially implemented. I further noted that out of the planned nine (9) activities under the sampled outputs, four (4) activities representing 44.4% were fully achieved, and five (5) representing

		<p>55.5% were partially achieved.</p> <ul style="list-style-type: none"> The Hospital did not prepare and submit annual monitoring plans to MoFPED and NPA as required. In addition, quarterly monitoring reports were not submitted to the Office of the Prime Minister and MoFPED. I also noted delays in submission of quarterly performance reports. The Hospital accumulated domestic arrears to the tune of UGX.365,151,250 for various goods and services contrary to the Commitment Control System. UGX. 684,880,000 which was received from the Ministry of Health to cater for Medical Intern's and contract staff allowances under the Results Based Financing component of the Uganda Reproductive Maternal and Child Health Services Improvement Project (URMCHSIP) was omitted from the Statement of Financial Performance. In addition, the related expenditure of UGX.383,289,745 was not recognized in the Statement of Financial Performance. The un-spent balance of UGX.301,590,255 was also not recognized in the Statement of Financial Position. Whereas the Hospital's procurement plan for the year under review amounted to UGX.3,052,563,960, it had a provision of only UGX.1,500,000,000 at NMS resulting into underfunding of Essential Medicines and Health Supplies to a tune of UGX.1,552,563,960. This resulted into stock-outs and treatment disruptions for patients who could not purchase the medical prescriptions required. I reviewed the management of the Hospital's fleet and noted that the entity did not own any motor vehicle during the year under review. I further noted that the hospital was provided with 5 vehicles from the Ministry of Health and Kampala Capital City Authority (KCCA) on a temporary basis to run its operations. I noted that out of the approved staff structure of 924 posts, only 321 (35%) were filled leaving 603 (65%) positions vacant. Whereas the PS/ST instructed the PS/Ministry of Health to constitute the Hospital Board of Directors not later than 1st July 2019, the Board had not been constituted by close of the year under review. The Hospital had a credit balance of UGX.2,524,848,197 on water A/c No. 2124446 as at 30th June 2020 that was attributed to two credits worth UGX.2,465,268,371 from Mulago Hospital and another source that could not be established. I further noted that during the year, the Hospital consumed 35,745 units of water and was charged water and sewerage services at a rate of UGX.4,980 (VAT inclusive) per unit instead of the government institutional rate of UGX.4,198 (VAT inclusive) per unit. This led to an overcharge of UGX.782 per unit consumed, translating into UGX.55,905,180. However, this state of affairs was not disclosed in the financial statements.
19	<p>Uganda National Health Research Organization (UNHRO) - 2018/2019</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Organization did not have a governing Board during the year under review, after the term of office for all former members of the Board expired in 2016. Without a Governing Board, oversight functions spelt out for the Board, may not be lawfully executed. The Organization had not been granted a vote status by the time of audit, despite being granted by the Sessional Parliamentary Committee. As a result, the organization's financial and operational independence is limited. Although the Sessional Committee had recommended the allocation UGX.2.360 billion to kick start UNHRO operations, no such allocation has been made. I noted that only 12 positions out of the approved 26 positions, as per the Organizational Structure in the Scheme of Service of April 2011, had been filled resulting into a staffing gap of 14 positions by the time of audit. Such gaps negatively impact on the capacity of the Organisation to execute its

		mandate.
20	Uganda National Health Research Organization (UNHRO) - 2017/2018 Opinion Unqualified	<ul style="list-style-type: none"> The Organization did not have a governing Board during the year under review, after the term of office for all former members of the Board expired in 2016. Without a Governing Board, oversight functions spelt out for the Board, may not be lawfully executed. The Organization had not been granted a vote status by the time of audit, despite being recommended by the Sessional Parliamentary Committee. As a result, the organization's financial and operational independence is limited. Although the Sessional Committee had recommended the allocation UGX.2.360 billion to kick start UNHRO operations, no such allocation has been made. I noted that only 12 positions out of the approved 26 positions, as per the Organizational Structure in the Scheme of Service of April 2011, had been filled resulting into a staffing gap of 14 positions by the time of audit. Such gaps negatively impact on the capacity of the Organisation to execute its mandate.
	WORKS AND TRANSPORT SECTOR	
1	Ministry of Works and Transport (MoWT) Opinion Unqualified	<ul style="list-style-type: none"> The Ministry hired a consultant to undertake an evaluation of the previous strategic plan (2017/2018-2019/2020) and to prepare a Strategic plan for the years 2020/2021-2014/2025 for six months beginning July 2020. By 31st December 2020, consultancy had only achieved one objective out of four assignment objectives. Out of the budgeted NTR of UGX.12bn for the financial year 2019/2020only UGX.7.16bn was collected, representing a performance of 60% of the target. I also noted a decline in the NTR collections, from the previous year amount of UGX.8.4bn to UGX.7.16bn in the current year, resulting into a 15% decline in NTR realization. The entity budgeted to receive UGX.1.656bn out of which UGX.841.68bn was released, resulting in a shortfall of UGX.815bn representing 51% performance. Out of the eighteen (18) sampled outputs with a total of seventy nine (79) activities and expenditure of 681.2bn for assessment, I reviewed the extent of quantification of outputs and activities and noted that fifty five (55) activities had clear set targets to enable assessment of performance while twenty four (24) activities lacked targets. I noted that out of the seventy nine (79) activities, thirty (30) were fully achieved; thirty one (31) were partially achieved; ten (10) were not achieved and for the eight (8) I was not able to confirm as they lacked the necessary supporting documentation in terms of monitoring reports and any other evidence for what had been done. I noted that the entity's performance reporting was incomplete, as the quarterly performance reports were unavailable to support the annual performance report provided. The Ministry effected payments worth UGX,450,509,603 in respect of unbudgeted for domestic arrears in the year under review contrary to the budget provisions. Comparison of the budgets with the actual vehicle fleet funding revealed a shortfall of UGX.3,680,873,997 (40%) implying that the entity could not procure the necessary vehicles and this impacted on service delivery. There was however no evidence of regular inspection and reconciliation of vehicles in the assets register. MoWT did not have a policy on Motor vehicle Management to guide the

		<p>usage of motor vehicles, this is in addition to absence of a standardized fleet management policy by Government as the different aspects of Government vehicles are managed through different policies cited in various government documents such as the Uganda Public Service Standing Orders 2010, the Public Procurement and Disposal Act, 2014 and Treasury Instructions, 2017.</p> <ul style="list-style-type: none"> Out of 402 vehicles the assets register, 262 vehicles had exceeded the recommended 5 years useful life, and 144 of these vehicles had their mileage above the recommended 250,000km, hence were all due for disposal. I noted that out of a proposed budget of UGX 20bn for the verified PAPS for the Bukasa Port during the financial year, only UGX 500million representing 3% was approved in the approved annual estimates for the year under review. I also noted delayed payment of PAPs which necessitate revaluation, ultimately delaying the Project. Out of the approved budget of UGX 20bn for compensation of PAPs on the Standard Gauge Railway (SGR) Project, SGR received UGX 19.3 bn, leading to a shortfall of UGX 0.7bn. A total of UGX 16.7bn was spent. The funding and expenditure did not match the approved plans and budget for this critical railway Project. I also noted that the valuation process for land and properties was not undertaken timely in accordance with the compensation guidelines; there were considerable delays in the responses and final approvals to valuations of PAPs compensations from CGV's office. I also observed inconsistencies in the CGV's approved value of PAPs' properties and those in Surveyor assessment forms, for example, from the sample taken, 3 out of the 26 PAPs had their land undervalued by a total of UGX 23,038,164.50 and land for 11 PAPs was overvalued by UGX 399,424,654. I noted that most of the projects carried out by Mountain Elgon Labour Based Training College (MELTC) had expenditure above the allocated funds while others did not exhaust the allocated funds. I noted that the East African Civil Aviation Academy (EACAA) is being financed by the Government of Uganda and operating without any formal legal framework.
2	<p>Multinational Lake Victoria Maritime Communications and Transport (MLVMCT) Project</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Project did not have an approved log frame to spell out its key activities over its life, the implementation timelines for each key activity, the estimated costs of the each key activity, expected key outputs and/or performance indicators and the monitoring and evaluation methodology of project activities. There were therefore significant project delays that are likely to adversely affect implementation. The loan disbursement and project implementation was at 7.9% compared to the overall project budget of USD\$.14,396,100 in the Project second year of implementation.
3	<p>Uganda Railways Corporation (URC)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> I noted that the Corporation had un-supported loans from foreign Governments amounting to UGX.16,511,595,000. Similarly, interest payable amounting to UGX.9,511,880,000 was reported as outstanding without the necessary supporting documentation. I further noted that the corporation reported unsupported sundry creditors and other trade receivables of UGX.9,753,781,407 and UGX.11,217,376,390 respectively. I noted that the Corporation had partially implemented all the five strategic objectives despite this being the second last year of implementation of the strategic plan. I noted shortfalls in NTR collections and Government releases of UGX.86Bn (86% of target) and 45.7Bn (15% of the target) respectively. I sampled 10 outputs with 35 activities worth UGX.9.3Bn and noted that 5 outputs with 18 activities were fully quantified, 3 outputs with 15 activities

		<p>were insufficiently quantified, while 2 outputs with a total of 2 activities were not quantified at all. Out of the 5 fully quantified outputs, 1 output with 2 activities worth UGX 0.507Bn was partially implemented; while 4 outputs with a total of 16 activities were not implemented at all.</p> <ul style="list-style-type: none"> • I noted that most of the planned outputs in the annual cumulative performance reports were reported in generic form; thus making proper assessment of performance difficult. • I noted that the Corporation did not assess for impairment of the assets despite the existence of impairment indicators; thus overstating non-current assets and understating expenditure. In addition, the corporation had long outstanding receivables to a tune of UGX 1,005,358,000 relating to withholding Tax (WHT); casting doubt on its recoverability. • I also noted unauthorized excess expenditure to a tune of UGX.4,432,928,474; over and above the budgeted amount of UGX.3,515,000,000. • The corporation lacked land titles for land worth UGX 91,832,636,500 as evidence of URC's right to own and use the property and as a result individuals and institutions have encroached on; and unlawfully put up developments on URC Land. • I noted that there was no orderly system to keep track of the recovered exhibits of the meter gauge equipment. • Out of the 48 locomotives of the Corporation, only 11 locomotive engines were found in the asset register. I further noted that no inventory lists for the locomotives were maintained showing status of operation, engine capacities and location. • I noted that there were no fuel registers for the locomotives; and neither did the corporation maintain logbooks for each vehicle, and locomotive. There was also inadequate allocation of vehicles within departments and units. • The corporation incurred excess spending on maintenance to a tune of UGX.43,841,165 over two financial years. I noted an increasing trend in maintenance expenditure. • I noted that 419 additional positions had been created by management with no regard to the approved establishment and without approval of the board. Additionally, 46 staff that had attained the mandatory retirement age were still on the URC payroll. • I noted excess expenditure of UGX.5,217,957,285 on wages and salaries, over and above the budgeted amounts of UGX.4,509,000,000. • I noted that there is no Memorandum of understanding (MoU) between Uganda Railway Corporation (URC) and the Uganda Police for the terms and conditions/ operations on which they are supposed to be supporting the Corporation. • Procurements worth UGX.2,088,434,541 were awarded to suppliers who did not meet the qualification criteria.
4	<p>Civil Aviation Authority</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> • A total of UGX 93,398,362,595 was outstanding in arrears of unremitted rental space with eleven Government arrears for over two years. In addition, UCAA did not have any tenancy agreements with these Government bodies specifying the terms and conditions of tenancy. • UGX 38,000,000,000 was spent on this activity and recognized in the financial statements. Management explained that UCAA had undertaken the rehabilitation on behalf of Government and UCAA was expecting the amount to be reimbursed by the Ministry of Defence. In line with my report of the previous year 2018/2019, Management did not provide evidence that Government has made a commitment to reimburse the amount. • The Authority's financial statements revealed trade and other payables of UGX 12,367,293,000 However, trade creditors' aging report as at 30th June

	<p>2020 indicated outstanding trade creditors of UGX 11,656,131,129, leading to a misstatement of the creditors by UGX 711,161,871. The misstatement may lead the users to making sub optimal decisions. In addition, of the outstanding UGX 11,656,131,129; UGX 9,773,326,309 (83.8%) was beyond 60 days. Delay to settle trade creditor's results in reputation damage to the Authority and may also lead to interest charges on the unpaid invoices.</p> <ul style="list-style-type: none"> • Review of the trial balance for the period ended 30th June 2020, revealed that the Authority collected UGX 366,660,839 as revenue from aircraft licences. However, from the consolidated quarter reports and re-computation done, it was established that a sum of UGX 131,929,088 was reported as revenue arising from the different aircraft licences. This left UGX 234,731,751 unsupported. • UGX 693,994,495 advanced to staff to undertake various activities remained unaccounted for. I was unable to ascertain whether the funds were expended on the intended activities. • I noted that at the time of the audit (June 2020), out of the planned eight (8) strategic targets/goals, no target had been fully achieved. • The entity budgeted to collect revenue amounting to UGX 265bn during the year under review. Out of this, UGX 204.73bn was collected, representing a performance of 77.3% of the target. Out of the total receipts for the financial year of UGX 204.73, UGX. 198.36 was spent by the entity resulting in an unspent balance of UGX 6.7Bn representing an absorption level of 97%. • Out of the 71 outputs with expenditure of UGX 55.8Bn sampled for assessment, I noted that: Twenty-nine (29) outputs with a total of thirty-seven (37) activities and expenditure worth UGX 41.8Bn were fully quantified; Twelve (12) outputs with a total of seventy-four (74) activities and expenditure worth UGX 4.9Bn were insufficiently quantified, and; Thirty (30) outputs with a total of thirty-three (33) activities and expenditure worth UGX 9.1Bn were not quantified at all. • Out of twenty-nine (29) out puts that were fully quantified with a total of thirty-seven(37) activities worth UGX 41.8Bn, I noted that: Three (3) outputs with a total of six (6) activities worth UGX 38.7Bn were fully implemented; Two (2) outputs with a total of seven (7) activities worth UGX 0.126Bn were partially implemented, and; Twenty four (24) outputs with a total of twenty-activity (20) activities worth 3Bn were not implemented at all. • Funds to the tune of UGX 1,290,000,000 were irregularly diverted from the activities on which they were budgeted and spent on other activities contrary to based practices. Mischarge/diversion of funds impacts on the implementation of planned activities. • UCAA had outstanding trade receivables amounting to UGX 143,827,816,623 of which 69% had exceeded 90 days and provisions had been made for them. • Prime Media advertising agency's outstanding balance payable to UCAA from advertising space increased by UGX 749,196,414 to UGX 4,549,196,414 by 30th June 2020. In addition, the amount outstanding from the previous year of UGX.3,800,000,000, remained uncollected throughout the FY 2019/2020. • UCAA did not realize budgeted Aeronautical revenue to a tune of UGX. 59,740,719,658. The under-collection constituted 25% of the UCAA total budget. • A Government delegation renegotiated the terms of the financing agreement for the US\$200m loan on upgrading and expansion of Entebbe International Airport with Exim Bank. The renegotiated terms were to be formalized into an addendum agreement. However, the addendum to the contract terms had not been made by the time of this audit. • The Authority undertook works for a Security Search Park, Shelter and Road
--	--

		<p>at EIA, executed by IBB International at a contract price of UGX 4,716,479,582. The Project which was first committed in 2013/2014 remained incomplete and dormant despite expenditure of UGX.3,792,124,901 already incurred.</p> <ul style="list-style-type: none"> I noted that all motor vehicles acquisitions though planned, had excessive delays in procurement process making it difficult to align the actual acquisitions to the planned acquisitions in a given year. The Authority did not have an approved policy and guidelines for fleet management. I also noted that the Authority did not have any standardization guidelines set out in their draft Fleet Management Policy. The annual average vehicle maintenance cost per vehicle increased by UGX 4,432,429 (40%) from UGX 11,075,875 in FY 2017/18 to UGX 15,508,304 in FY 2019/2020. This signifies high cost of vehicle maintenance. The Authority was making payments (withdrawals) from the collection accounts in Orient Bank, instead of transferring the funds to be spent from the operational accounts. Accordingly, UGX 20,163,664,339 was spent from the Orient shilling collection account and UGX 3,162,568,065 was spent from the Orient dollar collection account. Whereas Vivo Energy, Total Ltd and Mogas provided jet fuel to the aircrafts for which the Authority charges 5 cents per US gallon uplifted, UCCA did not have any concession agreements with these Fuel operators as required. I noted that procurements worth UGX 4,114,939,383 were not in the annual procurement plan and had not been budgeted for. UGX 3,037,247,829 was paid out to several suppliers using direct procurement method instead of open bidding in contravention of the procurement guidelines.
5	<p>Uganda National Roads Authority (UNRA)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Receivables totaling to UGX 604,835,635,481 relating to Development and maintenance projects were reported in the financial statements for the year. However, contracts and receivables ledgers were improperly maintained or not maintained for some of the road projects. I was unable to confirm the accuracy and completeness of the figures reported for the advances and recoveries therefrom. Expenditure totaling to UGX 289,157,979,077 (UGX 288,713,825,335 from UNRA TSSA and UGX444,153,742 from UNRA Road Funds) was charged on budget lines to fund activities that were not planned for without authority. The practice undermines the budgetary process and the intentions of the appropriating authority as funds are not utilized for the intended purpose. UNRA did undertake the end line evaluation of its strategic plan. I noted that at the time of the audit (June 2020), out of the planned eight (8) strategic targets/goals, no target had been fully achieved. UNRA projected to collect NTR amounting to UGX 12bn. Out of this, only UGX 2,634,160,774 was collected, representing a performance of 22% of the target. I also noted a decline of 72.5% in the NTR collected the previous year of UGX 9,586,629,574 to UGX. 2,634,160,774. The entity had an approved budget of UGX. 4,019,068,912,990 during the year. However, UGX.2,677,574,546,630 (66.6%) was warranted resulting in a budget shortfall of UGX.1,341,494,366,360, which affected implementation of planned activities. Out of the total receipts for the financial year of UGX. 2,677,574,546,630, the Authority spent UGX. 2,279,371,610,152 representing an absorption level of 85.1% leaving unspent balances of UGX.398,202,936,478. Out of the 16 outputs with expenditure of UGX.962,438bn sampled for assessment with sixty three (63) activities, I noted that fifty nine (59) activities had clear set targets to enable assessment of performance while four (4) activities lacked targets. I also noted that out of the sixty-three (63)

	<p>activities, twenty-eight (28) were fully achieved; fourteen (14) were partially achieved; and eighteen (18) were not achieved.</p> <ul style="list-style-type: none"> • I noted that funds earmarked for the selected outputs to the tune of UGX 291,423,741,550 were irregularly mischarged from the activities for which it was budgeted and spent on other activities. • Domestic arrears paid during the year totalled to UGX.472,810,845,128 resulting in unappropriated expenditure of UGX452,810,845,128. There was also no evidence that supplementary funding was obtained to settle the outstanding domestic arrears. • There were shortfalls of UGX.3,090,983,562 (27%) in funding for vehicle purchases for three years, 2017/18-2019/20 implying that the entity could not procure all the vehicles as planned, which may negatively impact on its operations. • UNRA acquired two (2) vehicles at a total cost of UGX 677,849,549 during the FY 2019/20 using GoU funds in contravention to the Government ban on procurement of vehicles. Out of the 38 vehicles procured two (2) motor vehicles purchased in the FY 2019/2020 with a total cost of UGX. 677,849,549 were not in the annual work plan and procurement plan. • I noted that all vehicles acquired over the 3 years under review were not captured in the fixed assets module of the GFMIS. All the vehicles acquired at a cost of UGX. 8,150,862,854 over the period under review were not posted onto the Asset Management module. • Out of the vehicle maintenance budget for the two (2) FYs 2018/2019 and 2019/2020 of UGX 4,000,000,000 UNRA realised and spent a total of UGX. 3,479,899,701 reflecting a funding shortfall to the tune of UGX.520,100,299, which is 13% of the budgeted vehicle maintenance funds. The annual average vehicle maintenance cost per vehicle increased from UGX.7,408,635 in FY 2018/19 to UGX.8,409,090 in FY 2019/20. • Out of 395 vehicles in the assets register, 341 vehicles had exceeded the recommended 5 years useful life, and 170 of these vehicles had their mileage above the recommended 250,000km, hence were all due for disposal. • UNRA made payments amounting to UGX 7,309,410,300 that arose out of penalties for the court cases and interest on delayed payments of advances and IPCs invoices from various contractors. • Two major road projects, Kampala Flyover Project (KFOP) and the Kampala Northern Bypass Phase II (KNBP) have dragged on for a long time, since 4th May 2019 and 14th July 2014 respectively. By end of September 2020 the progress of physical works on KFOP was estimated to be at 4.94% and the total contract time that had elapsed was 53.2%. For KNBP the progress of physical works was estimated to be 77.4% and the construction had been planned to take 36 month (3years) has so far taken 78 months (6 and half years), which was a time lapse of 217% and still on-going. • Inadequate feasibility studies during planning and design led to the escalation of costs on Nakalama- Tirinyi-Mbale Road. The time the project was at 67% completion (financial completion), the executed quantities for items in the BOQ like earthworks, compaction, rock fill, materials like crushed stone, labour and others exceeded the planned quantities some by over 200%. • The contract for rehabilitation of Hima Katunguru road by China Railway No 3 Engineering group expired on 22nd Sept 2019, but the contractor completed the works on 6th Nov 2019 and liquidated damages amounting to UGX 1,873,318,398 as a result of delay in works completion were not charged to the contractor. • Several projects were initiated without adequate planning and timely design review. This translated into major design changes during implementation,
--	---

		multiple extensions of time, delays in design reviews, variations in quantities during implementation, cost and time extensions, delays in execution of works.
6	UNRA Masaka Bukakata Project Opinion Unqualified	<ul style="list-style-type: none"> Out of a total of UGX 298,702,781 released to support the Project Implementation Unit (PIU), only UGX50,032,011 (17.5%) was utilized. This was due to the delayed recruitment of staff for the PIU. There were significant delays in commencement of Project activities. According to the loan agreement the project was expected to commence by July 2013. However review of the project documents revealed that the project commenced in January 2019. This was over 6 years after the initial loan agreement was signed with BADEA and OFID. Slow physical progress of works was observed. The implementation of the project was planned at 1.69% of actual works. However by 30th June 2019 actual progress was stated to be at 0.25% recording a slippage of 1.44% of total works. Out of 1,282 PAPs compensated with land approx. 341.7162 Acres, none of the titles had been transferred to Government, that is; neither to the names of Uganda National Roads Authority nor to Uganda Land Commission. Some PAPs were compensated for untitled land, majorly in cases of customary land ownership. Management did not obtain titles, which makes transfer of ownership difficult.
7	North Eastern Road Corridor Asset Management Project (NERAMP) Opinion Unqualified	<ul style="list-style-type: none"> I observed significant delays in Project implementation. As at 30th June 2020, total disbursements to the project amounted to USD 29,610,000 (XDR 20,683,343) which represents 13% of the signed loan amount of XDR 157,600,000. It should be noted that more than half of the project implementation period has elapsed. The level of project implementation is very low which could affect timely completion of planned activities. The delays may result into extension of Project implementation period and associated costs of servicing the loan. There was low absorption of Project funds. During the financial year ended 30th June 2020, a total of USD 9,590,500 was budgeted to be spent on the Project but only USD 1,570,436.67 was utilised. This represents a low budget absorption rate of only 16.37% during the year audited. The Project may suffer from systemic value for money losses resulting from delays in implementation. The delays may also lead to increased administration costs and delayed service delivery as a result of project extensions.
8	Road Sector Support Project IV – 2018/19 Opinion Unqualified	<ul style="list-style-type: none"> I observed delays in relocation of Project Affected Persons (PAPs) on Lot 1 (Kigumba – Bulima Road). Some PAPs in Mparo South and in Kasomoro were compensated, but still occupied land for which they were compensated. Under Lot 2, one PAP was compensated but still occupied the land for which he was compensated, and one PAP was not aware of the fate of her land title which had not yet been returned by UNRA. UNRA engaged Ms China Railway No.5 on 27th April 2015 to upgrade Bulima-Kabwoya road (Lot 2) from gravel to bitumen standard for a period of 30 months with effect from 1st December 2015. However, the physical progress as at 30th June 2019, based on the addendum signed on 9th January 2019 was 81.39% against the planned 100% resulting in a cumulative slippage of 18.42%. By the time I visited the project site for this audit (on 12th March 2020); completion was at 89.86%, with a total of 51 months having elapsed and with a 10.14% cumulative lag. The construction contract with China Railway No.5 was signed on 30th March 2017 for a construction period of 30 months effective March 2018. Although by the time of inspection to the project site, China Railway No.5 (the contractor) had been granted access to 68kms of the total 69Kms for Lot 1, there were challenges arising from unsettled disputes relating to PAPs.

		<p>With 80% of the construction contract period elapsed, physical completion was at 44% as of 12th March 2020 when the project site was visited. I noted further that a project design review for Lot 1 created new items and scope of work for the contractor, and whereas the design alterations and time and cost variations were approved by UNRA, conclusion of the addendum has been delayed and there was uncertainty regarding the source of funding to cover the cost escalation.</p> <ul style="list-style-type: none"> During the year to 30th June 2019, UGX 4,527,426,283 (cumulative to 30th June 2019 UGX 58,125,235,911) was reallocated from the project to fund other projects. However, I was not provided with documentary proof of approval for the reallocated funds. Non-approval for the reallocation of funds does not only impact on the delivery of planned project outputs but also exposes the entity to the risk of fund withdrawal by the donors. A total of UGX 1,236,334,477 was incurred in interest costs owing to delayed remittances of funds in respect of approved Interim Payment Certificates (IPCs) No. 16 and No.18 for Lot 2. Under Clause 14.7.1 (b) of the General Conditions of the Construction Contract, the contractor was to be paid within 56 days of receipt of the IPC by UNRA.
9	<p>Road Sector Support Project IV – 2019/20</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> UGX.101,304,920,267 was cumulative amount incurred in relation to Lot 2 civil works as at 30th June 2020 for Upgrading of the 66Km Bulima-Kabwoya Road, however, by the time of field inspection in October 2020, the achieved level of completion was 95.45% despite successive revisions of completion dates by a further 22 months with the last revised completion date being 27th March 2020. UGX.73,577,621,725 was cumulative amount incurred in relation to Lot 1 civil works as at 30th June 2020 for Upgrading of the 69Km Kigumba-Bulima Road, however, by the time of field inspection in October 2020, the achieved level of completion was 57.6% despite initial completion time of 31st August 2020. This was due to design review that created changes to the scope and cost of civil works. However, conclusion of the addendum to amend the construction contract was delayed and is still being handled by UNRA's Contracts Committee. UGX.1,286,449,018 (Cumulative to 30th June 2020 is UGX 59,411,684,929) was reallocated from project funds to fund other projects without ministerial approval for the reallocation of the funds from the project budget as stipulated by Section 22 of the Public Finance Management Act, 2015. UGX.78,401,352 was paid to China Railway No.5 Engineering Group owing to delayed payment of interim payment certificate (IPC) No.21B for Lot 2 as per Clause 14.7.1 (b) of the General Conditions of contract. Further, the cumulative interest payment for the project to 30th June 2020 is UGX.1,314,735,829) and by the time of the audit, IPCs 19, 20, and 21 for Lot 1 were overdue for payment and likely to attract further interest.
10	<p>Uganda National Airlines Company Ltd (UNACL) – 2018/19</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Uganda National Airlines Company Limited on the 30th October 2018 applied for accreditation of an alternative procurement system for the procurement of various goods and services. In a letter dated 5th February 2019, the PPDA Board granted accreditation of an alternative system to Uganda National Airlines Company Limited subject to formulation of a procurement manual that was to document the alternative system and the internal control measures within three months of receipt of the letter of accreditation. Review of the procurement process at the entity in September 2020 revealed that Management only had draft procurement manual in place for documenting the alternative system. No procurement manual has been put in place since 2018.
11	Uganda National Airlines Company Ltd (UNACL) – 2019/20	<ul style="list-style-type: none"> The company was unable to realize its planned revenue, yet the expenditure on operations was way above projected costs. The company only realized US\$ 9,985,495 (10.8%) of the project revenue of US\$92,863,811. On the

	Opinion Unqualified	<p>other hand, the company incurred expenses that were beyond the planned costs and its actual revenue. For example; the company spent US\$29,220,933 on direct costs, US\$3,606,965 on indirect costs. As a consequence, the company incurred a net loss of US\$27,477,513 in the year.</p> <ul style="list-style-type: none"> The Airline Business plan was not annualized and the timelines within which planned activities were to be achieved were not specified which made it difficult for the team to evaluate the progress of the business plan. The plan was also not implemented in accordance with the planned timelines. Whereas Government had invested a total of UGX 934,840,887,000 and reflected it as an investment in the Treasury records at Ministry of Finance, only an amount of UGX200,000,000 was shown as Share Capital in the company statements, the rest of the amount was shown as Share Application Funds. The processes for recognition of the Government investment in the company have not been undertaken to enable appropriate treatment and reporting in the company's books of account. A review of the approved organisational structure indicated that the company had not provided for the position of internal auditor. The entity did not have an internal audit function in place.
12	Kapchorwa-Suam Road – 2018/19 Opinion Unqualified	<ul style="list-style-type: none"> 23 Km representing 31.5% of the length of the road was in possession of the contractor as of the commencement date of 1st October 2018. However some PAPs within the possessed section had not been compensated and denied the contractor access to site on several occasions such as, at Km 9+660 to km 17+00 in May 2019, km 22+740 to km 22+860 in June 2019. I also noted that there was a long time lag (delay of over 6 months) between the date PAPs signed transfer forms ceding the rights and obligations of their land to UNRA and the date when compensation was effected. UNRA engaged M/S China State Construction Engineering Corporation Ltd on 7th May 2018 to upgrade Kapchorwa-Suam road for a period of 36 months, with effect from 1st October 2018. However, the physical progress as at June 30, 2019 was 4.48% against 7.93% planned with a cumulative lag of 3.48%. Primarily, causes of delays were denied access to site by the PAPs who have not been compensated and adverse weather conditions. According to the Terms of References (ToRs) in the contract between the Employer and Consultant signed on the 26th June 2018, the Road Design Review was supposed to be completed in six (6) months from the commencement of the Consultant's tasks. However, the design review had not been concluded as at 30th June 2019 (9 months after commencement). Included in the Statement of Receipts and Payments is receipts of UGX 6,300,000,000 and payments of UGX 6,299,980,587 relating to the financial year ended 30th June 2018 for which the audited financial statements had not been provided. Management explained that these were GOU funds utilized to pay PAPS ahead of the start of civil works. I could not confirm with certainty the reported opening balances since individual project audited financial statements were not provided for review. I advised Management to always prepare individual project Financial Statements and have them audited. During the year to 30th June 2019, UGX 3,702,931,057 was reallocated from the project to fund other projects. However, I was not provided with documentary proof of approval for the reallocated funds. Non-approval for the reallocation of funds does not only impact on the delivery of planned project outputs but also exposes the entity to the risk of fund withdrawal by the donors. Section 18.1.6 of the particular conditions of the contract, requires the contractor to provide proof of payment for the contractual insurance policies within 28 days after commencement date. However, a detailed review of

		<p>the insurance policies indicated that not all the equipment on site was insured; only 5 out of the 10 excavators were insured and 3 out of the 8 bulldozers were insured. Bitumen distributors, Asphalt mixing plant, water pump and all generators were not insured.</p> <ul style="list-style-type: none"> I noted inadequate staffing of the Project. Progress report No. 9 (End of June 2019) table 38 K (Consultant's attendance) indicated that the Hydrologist/ Drainage Engineer attended 30 days however, in other correspondences it was indicated that this key position is intermittent. I was not provided with proof of approval for the person occupying this position. Given the hydrological condition of the project area, challenges related to drainage affecting the communities and subsequent litigations are eminent.
13	<p>Kapchorwa-Suam Road – 2019/20</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that only 48 km representing 66% of the length of the road was in possession of the contractor as at 30th June 2020. In addition, some PAPs within the possessed section had not been compensated. The delayed compensation of the PAPs has led to the delayed access and possession of the land for the road length to the contractor. Non-settlement of PAPs' claims before commencement of construction exposes the project to refusal of handover of land by PAPs, litigation costs by the PAPs, delayed project implementation and a risk of the Donors withdrawal of funding. UNRA engaged M/S China State Construction Engineering Corporation Ltd on the 7th May 2018 to upgrade Kapchorwa-Suam road for a period of 36 months with effect from 1st October 2018. However, the physical progress as at June 30, 2020 (at 58.3% time lapse) was 17.26% against 31.84% planned with a cumulative lag of 14.58%. The Project implementation has significantly delayed. Delays were attributed to; adverse weather conditions, denied access to the full site by the PAPs who have not been compensated, scarcity of materials, and numerous embedded rocks in addition to the exposed rock. According to clause 12.39 of the special specification of the contract, the contractor is required to maintain the existing road and ensure no potholes such that light vehicles can travel at a nominal speed of 50km/hr. However, by the time of the site visit, the road was almost impassable from km 31 to km 73 (42km). The contractor attributed this to the terrain of the project area. Failure to maintain the existing road affects the main objective of the project which is to improve connectivity between Uganda and Kenya as well as to stimulate economic activities in East Africa.
14	<p>Albertine Regional Sustainability Program (ARSDP) – Works 2018/19</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I observed that cumulative physical progress as at 30th June 2019 was at 64.4% against 96.00% planned, resulting in an overall slippage of 31.53%. I noted that acquisition of a title or titles for the acquired land (Kyenjojo-Kabwoya Road - having a total length of 100.4Km) for which compensation has been made is still in process. I observed that out of the available funds of USD 23,281,936 (receipt of USD 13,000,000 and balance brought forward of USD 10,281,936) for the project operations for the financial year, only USD 10,564,047 (excluding ineligible expenditure) was spent, leaving a balance of USD 12,717,889. This represents approximately 45% absorption rate. I was not availed with any Semi Annual Internal Audit Reports for the year under review. Most probably the Semi Annual Internal Audits were not conducted. Actual output per month was still below the monthly planned quantities. However, during the October 2019 audit, it was noted that there was improvement in terms of physical progress (actual amount of works implemented). It was established that the failure to achieve the planned quantities is because the planned quantities are theoretical and calculated based on amount of work left as per set deadline of January 2020 and does not take into consideration the contractor's available resources.

		<ul style="list-style-type: none"> It was noted that the Contractor exhibited financial inability to handle the project, which is evidenced by inherent slow progress despite the fact that all contractual advance amount was paid. In September 2019, the contractor suspended work due to cash flow problems. The civil works on the climbing lane at Kagombe had been delayed due to late issuance of final decision on the design. UNRA agreed on the design to be implemented in that section (Kagombe) in August 2019 yet that section (km 30+000 to km 51+700) was handed over to the contractor on 8th January 2018.
15	<p>Albertine Regional Sustainability Program (ARSDP) – Works 2019/20</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I observed failure of road shoulders, line drain and a speed hump. I also observed that the contractor continued to construct line drains on steep slopes without scour checks which are an indication of poor quality of works and maintenance by the contractor and lack of close supervision by the consultant exposing road users to safety risk. At the time of audit, the engineer's facility was at 88% progress with noticeable cracks below window sills and floor apron with no indication of recent works being undertaken. Further, the documents provided as evidence of purchase of the land by the contractor in 2016 at UGX 305,000,000 do not confirm the status of ownership of the land. The state of the facility indicates poor workmanship, poor quality materials used, and lack of close supervision implying the facility may not be completed to the contractual standard by end of the project. I noted that only USD 117,105.57, representing invoices for the months of May and June 2019 was paid to the the Supervising Consultant, leaving a total of USD 815,625.47 for the months of July 2019 to June 2020 outstanding. I also noted that the individual consultants were not paid for all the months in the financial year which exposes the entity to interest charges in line with section 46.1 of the contract for delayed payment beyond 15 days after the due date (60 days after receipt by UNRA). Contrary to Section 24.1(a) of the supervision contract requiring the consultant to provide effective Professional Liability Insurance with a minimum coverage of the value of the contract, I noted that the Insurance policy executed relating to addendum 1 covers the period 04/06/2019 to 04/09/2020 leaving the period after 4th September 2020 uninsured with no fallback position for UNRA in case the Consultant does not perform to his expectations. I noted late Remittance of Pay As You Earn (PAYE) and National Social Security Fund (NSSF) deductions by the contractor contrary to Section 6.4 of the General conditions of the Contract that the required the contractor to comply with all the relevant laws applicable to the contractor's personnel, including laws relating to their employment, health, safety, welfare, and others, and shall allow them all their legal rights. Work Permits for all the foreign Consultant's staff were not provided for review apart from that of the Resident Engineer and the Programmer implying that the expatriate staff are working in Uganda irregularly and this may lead to deportation, which will in turn affect the progress of work.
16	<p>Uganda Road Fund (URF)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> There was a shortfall in releases amounting to UGX.5.6bn representing 2% of the budget. The entity budgeted to receive UGX 448.8Bn, but only UGX 443Bn was released. Furthermore, the entity remained with unspent balance of UGX.154m representing an absorption level of 99.9%. I sampled 12 out-puts with 153 activities worth UGX. 442Bn representing 98% of the total budget. I noted that out of the 153 activities, 75 activities representing 49% were fully implemented while 57 activities representing 37% were not implemented. The Road Fund did not provide evidence of preparation and submission of

		<p>quarterly performance reports.</p> <ul style="list-style-type: none"> The Fund did not collect the road user charges because of the incongruence in the URF Act 2008 and the URA Act 1991. Whereas Sections 21 of the Uganda Road Fund Act requires that URF collects User charges as a source of revenue to the Fund, Uganda Revenue Authority (URA) collects Road User charges as part of their revenue collections and makes remittances to the Consolidated Fund as per section 14 of the URA Act. This is contrary to Section 21 of the Uganda Road Fund Act 2008 which requires user charges to be directly remitted to the Fund on a monthly basis. This implies that the Fund cannot access all the funding sources envisaged under its Act. I noted that the entity had a plan for procurement of vehicles amounting to UGX 1,050,000,000 for three financial years 2017/2018 to 2019/2020. However, only UGX 600,070,993 was received. This lead to a shortfall in the vehicles required to facilitate entity operations. URF released unbudgeted emergency funds amounting to UGX 11,055,166,936. Review of reports revealed an approved budget of UGX 3,566,493,638 and actual releases amounting UGX 14,621,660,574 resulting in excess releases of UGX 11,055,166,936. The Annual Road Maintenance Programmes (ARMP) from UNRA lacked a Board approval and some ARMPs from local governments lacked District Road Committee (DRC) approvals. A comparison of the releases proposed from programming Department for DUCAR agencies with what was actually released by Fund management of the Secretariat revealed a variance of UGX 20,031,923,834. Accordingly some agencies got more while others received less than what the Fund allocation formula had indicated. Most of the entities did not utilize the funds as planned. Consequently, UGX 3,993,652,934 remained unspent at the end of the financial year. Some agencies did not provide accountabilities to the Secretariat as was required. A total of UGX 48,823,499,301 remained outstanding in unsubmitted accountabilities. I noted that the Project for construction of the URF/PPDA House had delayed in terms of works completion. The project had so far progressed up to 72% of the project time budget, but the physical progress of the works was still at 43% by the end of the financial year. M&E activities are fully undertaken in house by staff of the Secretariat and the URF Board. However, the approved work plan is not executed as planned resulting in non-attainment of the laid M&E planned outputs and objectives. This was partly attributed to the difficulty in ensuring the availability of the Board Members who are part of the teams since they are not full time employees of the Fund, and have busy schedules elsewhere which impedes timely execution of M&E activities.
	LANDS SECTOR	
1	Ministry Lands, Housing and Urban Development <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> The Ministry did not prepare a strategic plan for the year 2019/20 to guide the planning activities for the period under review. As a result of the above, I could not undertake an assessment of the achievement of the Ministry's strategic targets/goals in line with the NDP II. Out of the budgeted NTR of UGX.4.0Bn for the financial year 2019/2020 only UGX.5.7Bn was realized, representing a performance of 42 % above the target. The Ministry budgeted to receive UGX.63.055Bn in Government receipts out of which UGX. 58.051Bn was warranted, resulting in a shortfall of UGX. 5Bn which is 7.9% of the budget. Out of the total receipts for the financial year of UGX. 58.051Bn, UGX.

		<p>56.222Bn was spent resulting into an unspent balance of UGX. 1.829Bn representing an absorption level of 96.8%. The balance unspent was subsequently swept back to the consolidated fund at the end of the financial year.</p> <ul style="list-style-type: none"> I sampled 35 outputs with a total of 131 activities worth UGX.49.0Bn and noted that 17 outputs with a total of 68 activities and expenditure of UGX.9.89Bn were fully quantified. Four (4) outputs with a total of 36 activities and expenditure worth UGX 32.74Bn were insufficiently quantified. 14 outputs with a total of 27 activities and expenditure worth UGX.6.41Bn were not quantified. I assessed the implementation of 17 outputs that were fully quantified with a sample of 68 activities worth UGX.9.89 Bn and noted that 5 outputs with a total of 9 activities worth UGX.4.64Bn were fully implemented. 11 outputs with a total of 56 activities worth UGX.5.11Bn were partially implemented, and 1 output with a total of 3 activities worth 0.14Bn were not implemented. Included in the payables amount of UGX.144,329,975,873 under Note 23 of the financial statement are outstanding payments of UGX.122,865,554,828 (85%) in relation to payment of compensation arrears to 84 ranchers. A total of UGX.4,882,002,772 (25.5%) was paid to 10 ranchers on the outstanding claim UGX.19,174,498,000 of the previous financial year leaving a balance of UGX.14,292,495,228 which has been outstanding for the past three (3) financial years. I further noted that in the financial year under review, the ministry incurred additional compensation arrears of UGX.108,573,059,600 resulting mainly from revaluation of previous claims and a few new additions. Shortcomings were observed in the Ministry's fleet management that included incomplete recording of the motor vehicles in the asset register, un-updated asset management module, and lack of a fleet management policy.
2	<p>Albertine Region Sustainable Project (ARSDP) - Lands</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that whereas there was an extension of the Project to 28 January 2021, the project activities may not be completed by the stated time. The roads in Buliisa district were at about 70% completion, and the roads in Hoima district were at about 30% completion. In addition, the physical planning for market development had not yet commenced at the time of concluding the audit.
3	<p>Uganda Land Commission – ULC</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Out of the approved budget of UGX.40,572,637,872, only UGX.38,856,201,474 was warranted/released resulting into a budget shortfall of UGX.1,716,436,398 representing 4.2%. 3 of the fully quantified outputs with expenditure of UGX 0.012 Bn were partially implemented. The payables balance for land compensation was UGX 128,955,644,716 as at 30th June, 2020. However, the relevant supporting journals and documents for the liability of UGX 9,436,110,584 were not availed for review, rendering the genuineness of the liabilities doubtful. In addition, payables amounting to UGX 15Bn were overstated in relation to the claim balance due to the church. Receivables amounting to UGX 3.966 Bn relating to the overpayment to Kampala archdiocese were not recognized. Non-produced assets worth UGX. 187,279,181,177 lacked supporting documents in form of offer letters, acceptance letters, valuation reports, survey reports; copies of titles, and survey reports. There has been delay to enact the ULC amendment bill and relevant regulations. The land fund account though opened at Bank of Uganda has not been operationalised. The Commission does not have a land inventory and database for all government land and properties under its jurisdiction that are either occupied by tenants, vacant, acquired under compensation (but not yet re-

		<p>distributed to the bona fide occupants), or acquired and owned by other government institutions and missions abroad.</p> <ul style="list-style-type: none"> During the three financial years leading to 2019/20, the Commission planned to spend UGX. 650,000,000 on acquisition of vehicles from government funding. A sum of UGX.650,000,000 (100%) was warranted and released. The commission spent a total of UGX. 649,974,086 for the acquisition of 2 vehicles over the three (3) year period. However, there were inadequacies in motor vehicle recording and maintenance.
4	<p>Uganda Support to Municipal Infrastructure Development Programme II – Additional Funding (USMID – II/AF)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted disbursements/receipts of UGX.544,778,428,567 in the financial year, only UGX.209,654,927,792 (38.5%) was available to the project comprising the balance brought forward of UGX.203,435,432,048 and the releases in the year of UGX.6,219,495,744. This resulted into a budget shortfall of UGX.335,123,500,775 (61.5%). Out of a sum of UGX.209,654,927,792 available for project utilization in the year, UGX.54,965,734,870 was spent, thus giving an absorption level of only 26.2%. The low rate of absorption of funds may result into delayed implementation of construction works, thus delaying the attainment of project objectives. I noted that the Municipal Councils of Arua, Jinja, Soroti, Mbale and Tororo had construction projects which were not completed during the first phase of USIMID. These projects were rolled over to USIMID-AF project. However, the projects in the Municipalities of Soroti, Mbale and Tororo had not made any significant progress or carried out any civil works.
5	<p>National Housing and Construction Company Limited (NHCCL)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> The Company has adopted fair value model for subsequent measurement of Investment Properties under IAS 40 where it is required to report all items of investment property at fair value on a continuous basis, at each reporting date, which was not done. Accordingly, I was unable to satisfy myself, using alternative audit procedures, the valuation of investment property as at June 30, 2018 which was reported at UGX.301.4 billion, and UGX.292.3 billion as at June 30, 2019. In addition the Company had incomplete records in regard to these assets, and some of which were encroached on by third parties and some government institutions limiting the Company's access and control over these assets. I noted that the Company incurred a loss of UGX.6.5 billion and has negative operating cash flows of UGX.9.3 billion for the year ended June 30, 2018, and negative operating cash flows of UGX.3.8 Billion for the year ended 30th June 2019. Continuity as going concern is therefore, dependent on future profitable operations of the Company and the availability of funds to meet the obligations as and when they fall due.
	ACCOUNTABILITY SECTOR	
1	<p>Ministry of Finance, Planning and Economic Development (MoFPED)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> At the time of the audit (June 2020), out of the planned five (5) strategic targets/goals, only one (1) target had been fully achieved while four (4) were not achieved despite receiving over 90% of its annual budgets for the five (5) years. Analysis of domestic arrears revealed that tax arrears worth UGX.336.98Bn were written off last year, but despite this write off, new tax arrears have already built up to the tune of UGX.71Bn in one year alone. I also noted that arrears relating to recurrent expenditure had doubled over the last year which implies non adherence to the commitment control system. A review of the domestic arrears schedule attached to the financial statements revealed that the unsettled obligation in relation to subscription to international organizations stood at UGX.43.68Bn, with some dating as far back as financial year 2014/15. I noted that the Ministry had a number of challenges in the management of

		<p>its fleet such as failure to carry out annual inspection of vehicles, increasing annual repair and maintenance costs, lack of medical tests for drivers and an aging fleet.</p> <ul style="list-style-type: none"> Several subventions under the ministry continue to experience staffing challenges which hamper their effective execution of their mandates. For example staffing gaps were observed at: Enterprise Uganda (54.2%), Public Private Partnership (PPP) Unit (95%), and at National Lotteries and Gaming Regulatory Board (35.3%), among others.
2	<p>National Population Council</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Due to underfunding of the budget, the Council failed to implement eight key planned activities worth UGX.1,153,853,767. This is likely to affect the attainment of the Council's strategic objectives. Contrary to Paragraph 10.13.4 of the Treasury Instructions, 2017, NPC had not yet operationalized the Asset Management module in the Sage Pastel Financial Management system as at the end of the financial year 2019/2020. Contrary Section 11(1) of the National Social Security Fund (NSSF) Act, I noted that UGX.397,792,981 was paid to staff as gratuity expenses, but the Council neither deducted the 5% National Social Security Fund nor made the 10% standard contribution thereon. This exposes Council to the risk of penalties and fines being imposed by NSSF.
3	<p>Project for Financial Inclusion in Rural Areas (PROFIRA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
4	<p>FINMAP REAP</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
5	<p>Uganda Revenue Authority (URA) – Revenue</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the revenue target of UGX.20.344Tn set for the Authority for the financial year 2019/2020, UGX.17.131Tn was collected representing performance of 84% of the set target and a shortfall of 16% despite full funding for the allocated budget of UGX.450.964Bn (which was a 25% increment). A comparison of some sampled taxpayers balances in the Tax arrears schedules with their ledger balances from the E-tax system to confirm accuracy and completeness of the Tax Arrears balances revealed a net variance of UGX.2,139,478,634,789. I further noted that the schedule had duplicated names and amounts to the tune of UGX.109,658,539,050 thus affecting taxpayer confidence in using the system and also exposing taxpayers to a risk of inaccurate payments. Included in the UGX.248,727,514,100 reported as the amount due to UCF as at 30th June 2020 is revenue from taxes on Government Procurements totaling UGX.132,512,038,303. However, review of the reconciliation statement for the revenue due to the UCF, revealed that an outstanding amount of UGX.132,512,038,303 that was listed as "correction of outstanding issues on UCF after reconciliation with treasury" which was under investigation. There was no evidence provided of what constituted this amount or indeed where this money was being held thus rendering the amount un-supported and misleading. Unutilized deposits of UGX.130.807Bn that were credited on the Gross Payment Account (GPA) by some Large Taxpayers for clearing their tax obligations in the future were included in the customs tax collection of UGX.5.141Tn instead of being treated as liabilities (differed revenue) leading to over-statement of Customs and Excise Taxes collected and understating liabilities at the reporting date.

	<ul style="list-style-type: none"> • I noted that contrary to the International Monetary Fund (IMF) benchmark recommending a Tax-to-GDP ratio of at least 15% for developing countries, Uganda's Tax/GDP ratio is around 12% and has averaged around 11% for the last three (3) years thus hindering the achievement of sustainable economic growth. • Challenges were noted in the effectiveness of the URA Revenue Collection Mechanism such as existence of a large hard-to-tax sector, limited record-keeping by businesses, considerable tax evasion, limited tax compliance, and weak tax administration capacity. It was noted that URA favours the self-assessment regime which makes it easy for the hard-to-tax groups to evade/avoid tax unless specific measures are taken to alleviate this. However, this calls for more tax audits to investigate noncompliance, yet URA has thin staff given the current staffing ratio of 1:3054 in Domestic Tax Compliance. • Anomalies were noted in the Payment of UGX.1,883,755,265 to an Informer contrary to the Informer Management and Reward Policy. I noted conflict of interest situation occasioned by the Commissioner Customs, backdated approvals by the Commissioner General and Commissioner Customs after the cash had been withdrawn from the bank, backdated filling of the Tax evaders Information Form 0710 (TIF form 001) which is meant to record particulars of the informer, the particulars of alleged tax evader, and the allegations of the case that was filled after the Customs Audit contrary to the policy, lack of evidence on record on how the informer obtained the information contrary to Informer Management Policy and the Offence Report Form F 71 was also filled after the Customs Audit contrary to the East African Community Customs regulation • The Tax Investigations Department identified taxes worth UGX.42.972Bn for recovery during the year, however, only UGX.242,017,569 was recovered resulting into a balance of UGX.42.73Bn uncollected despite having communicated to the respective collecting departments. It was further noted that the same arrears were not recognized and included in the respective departmental arrears schedules at the year end. • Review of sample taxpayers for Large Tax payers and Medium taxpayers from e-tax with VAT offsets in their monthly VAT returns, revealed that several taxpayers with VAT offsets totaling to UGX.1.531Tn were not subjected to a VAT monthly return verification process by URA officers to establish why more input tax (purchases) than output tax (sales) had been declared consistently for the period contrary to Section 3.2 of the Domestic Tax Compliance Handbook. There is a risk that the above taxpayers could be filing incorrect monthly VAT returns. • It was noted that taxpayers with VAT claims of UGX.2.619Tn had not opted for a tax refund as required under the law which is a red flag to possible evasion of audit by such taxpayers. The VAT Act requires taxpayers with VAT Offset returns above 5 million to be audited by URA before payment. • A review of the VAT nil suppliers report, obtained from e-tax dynamic reports revealed 53,473 cases where taxpayers had purportedly made purchases amounting to UGX.1Tn and claimed 18% input VAT of UGX.180.06Bn, however, the corresponding sales (Output tax) were not declared by the companies (other taxpayers) from whom the above taxpayers bought goods or services. False declaration of VAT returns results into loss of revenue. • Analysis of the tax arrears report from the e-tax system and the respective tax refunds made during the year revealed that some taxpayers were paid refunds when they had other outstanding tax obligations to the tune of UGX.45.976Bn. This not only contravenes the law but also denies the government the much-needed revenue. • Review of the manual database provided by the URA revealed that out of the 2,157 cases of the approved tax refunds worth UGX.335.792Bn in the year,
--	--

		<p>only 446 cases were processed within the legally provided 30 days. Further, it was noted that out of the 1,176 cases worth UGX.352.602Bn still pending processing, 750 cases worth UGX.268.266Bn have stayed for above 60 days without processing. 3,684 applications worth UGX.672.141Bn were rejected; although, only 191 cases were completed within 30 days, 2,170 completed above 30 days but within 1 year and 1,323 cases rejected after 1 year. In addition, 844 refund claims worth UGX.134.Bn in the e-tax system were still pending payment even after approval with 741 refund claims worth UGX.124.142Bn having past the statutory timelines.</p> <ul style="list-style-type: none"> Shortcomings were noted in the customs management that included outstanding Bond in Force (BIF) of UGX.4,684,981,974, Undeclared Imports in Asycuda System i.e. 3,166,908 manifest packages with a gross weight of 442,926,830 kg were never declared in the ASCYUDA system in the year under review and failure to track High-Risk Goods worth UGX.225,356,228,707 despite procurement of Electronic Cargo Tracking System (ECTS) to facilitate real-time monitoring of all high-risk goods without exception.
6	<p>Uganda Revenue Authority (URA) – Corporate Services</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Analysis of the payment to short term employees revealed that on average, 232 employees were hand-picked, given temporary employment contracts and were being paid a monthly basic salary, transport and housing allowances. I noted that despite spending UGX.4bn on such employees, URA does not have a policy for short-term employees which exposes the recruitment and remuneration to abuse. The URA Headquarter Building (URA Tower), had a provision for a car parking Tower to accommodate 360 cars. However, due to miscommunication between the project manager, structural engineer and contractor, the floor was not finished according to specifications and thus the Parking Tower has remained unused since 2018. A review of a schedule of IT systems being maintained by the authority revealed that the process of system acquisition is not well streamlined, as a number of systems appear to be duplicating the functions and roles of other systems owned by the authority. For example, the Imperva solution that should ideally provide a multi-layered protection to ensure that the authority websites and applications are always available and secure, is being duplicated by a number of software applications like; Intellinx and Privileged Account Management Solution, among others. As a result, the Authority could have avoided expenditure worth UGX.53.485Bn comprising UGX.34.861Bn acquisition costs and UGX.18.624Bn worth of maintenance costs. I noted the performance of the Tax Payer Registration and Expansion Project (TREP) performed poorly. During the financial year 2019/20, the collaborating institutions countrywide registered only 142,620 taxpayers against a target of 283,615 taxpayers, representing a 50.2% registration success. Furthermore, although TREP had a revenue target of UGX.124.58n in FY 2019/20 to be collected by the four collaborating agencies, only UGX.26.8Bn was collected by end of June 2020 representing a 19.8% performance rate. The Accounting Officer authorized cash withdrawals 392 times amounting to UGX.11.036Bn contrary to limits set up by the PSST and the URA Cash Policy. It should be noted that the withdrawn cash was used to pay for air tickets, car hire, staff claims among others, all of which can be avoided through the use of bank transfers. Contrary to the PFM 2015, URA has six (6) operations bank accounts with a combined turnover of approximately UGX.1 trillion in commercial banks. This frustrates the cash flow management process of Treasury, distorts monetary policy and allows URA to override financial management controls. I advised

		<p>URA to transfer all operations accounts to Bank of Uganda.</p> <ul style="list-style-type: none"> Contrary to section 23 of the PFM 2015, the Authority awarded multi-year contracts to the tune of UGX.57.2Bn but did not avail evidence of approval of these multi-year commitments by Parliament. The multi-year contracts mainly comprised of contracts signed for support and maintenance of systems and motor vehicle financing.
7	<p>Treasury Operations</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the total receipts for the financial year of UGX.9,981.6 Bn, only UGX.8,843Bn was spent by TOP resulting into an unspent balance of UGX.1,138Bn representing an absorption level of 88%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account despite having unpaid bills of UGX.1.4 Trillion. The reported payables under government securities were understated by UGX.1,373 billion due to TOPs accounting policy of non-recognition of the accrued interest on securities. I further observed, the reported foreign borrowings amounting to UGX.38,916 billion in the financial statements as at 30th June 2020, was only principal and excluded the accumulated interest thereon, due to the same accounting policy. This has an overall effect of understating the Governments' debt position. I observed that prior to the establishment of the Uganda Development Corporation (UDC), under the Uganda Development Corporation Act 2016, UDC held shares in some companies and others arising out of the repealed UDC Act Cap 326. Upon the establishment of the UDC, under the 2016 Act, there was no provision for the management of the said companies as the Act only limited the investments that the new UDC would take up upon commencement. The status of the said companies remains unclear. The Attorney General, Section 19 of the Government Proceedings Act and in a court decision (MISCELLANEOUS CAUSE NO. 376 OF 2019) all opined that Court awards and amounts are statutory in nature and should be charged directly on the consolidated account and does not require appropriation by parliament. Whereas this principle is applied by the Secretary to Treasury under Treasury Operations, the same is not done for cases being paid by MOJCA. As a result of this, a total of UGX.989Bn remains outstanding and continues to attract interest as a result of default to pay. I advised Treasury to deal with all outstanding court awards collectively instead of concentrating on those with mandamus orders since they all have a direct charge on the consolidated fund.
8	<p>Public Procurement and Disposal of Public assets Authority (PPDA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The entity budgeted to receive UGX.24.83Bn out of which UGX.17.28Bn was warranted, resulting in a shortfall of UGX.7.55Bn which is 30.4% of the budget. Failure to receive all the appropriated funds affects implementation of planned activities. I noted that out of the planned nine (9) strategic targets/goals, three (3) targets had been fully achieved, three (3) were partially achieved while three (3) were not achieved at all. Out of the total receipts for the financial year of UGX.17,273,277,316, UGX.16,773,426,361 was spent by the entity resulting in an unspent balance of UGX.499,850,955 representing an absorption level of 97%. Shortcomings were noted in the management of entity fleet such as; failure to comply with the vehicle standardization guidelines of Government; absence of annual motor vehicle inspections and noncompliance with disposal conditions.
9	<p>PPDA Appeals Tribunal</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Section 17(1) (2) (3) of the Public Finance and Management Act (PFMA) 2015 states that Every appropriation by Parliament shall expire and cease to have any effect at the close of the financial year for which it is made. Contrary to this section, the Tribunal had not spent UGX.180Million by close

		<p>of the year; however, the funds were never returned to the Consolidated Fund.</p> <ul style="list-style-type: none"> The Tribunal received UGX.2.344Bn and by the close of the year, had spent UGX.2.164 (92.3%) leaving UGX.180Bn as unspent. A critical review of the budget revealed that majorly, the unspent funds related to planned regional sensitization seminars which the Accounting Officer attributed to the Covid19 pandemic.
10	<p>Directorate of Ethics and Integrity (DEI)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Directorate Budgeted to receive revenue amounting to UGX.8.6Bn for the year ended 30th June 2020, but only UGX.5.4Bn was released representing a performance of 63% of the target. Accordingly, there was a shortfall in releases amounting to UGX.3.2Bn representing 37%. Failure to receive all the appropriated funds affects implementation of planned activities. I sampled 17 out-puts worth UGX.8.6bn representing 100% of the total budget and noted that, 4 outputs representing 31% were fully implemented while 13 outputs representing 69% were partially implemented. Funds amounting to UGX.32,181,000 were irregularly diverted and spent on other activities without seeking the necessary approvals. Domestic arrears increased from UGX.186Million in the previous year to UGX.442Million (i.e. by 138%) in the year under review. Overdue Domestic Arrears expose the entity to a risk of unnecessary and costly litigation. Shortcomings were noted in the area of Fleet Management which included; lack of funding for acquisition of motor vehicles; lack of vehicle movement logbooks, lack of vehicle service analysis records, absence of annual inspections, lack of appraisal of the drivers, noncompliance with disposal conditions and inadequacy of motor vehicle maintenance funding. Staffing Gaps as well as a high staff turn-over were noted at the Directorate with 56% of the positions vacant. There were no separate financial Statements compiled for the Leadership Code Tribunal. My review of the activities intended to operationalize the Tribunal indicated that 8 activities (23%) were fully implemented, 11 activities (31%) were partially implemented whereas 16 activities (46%) were not implemented at all.
11	<p>Insurance Regulatory Authority (IRA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the total receipts for the financial year of UGX.29.72 Bn, UGX.16.02Bn was spent by the entity resulting into an unspent balance of UGX.13.71Bn representing an absorption level of 53.9%. Under absorption of realised funds implies non-implementation of planned activities and hence delayed service delivery. I noted that IRA had total receivables of UGX.1.393Bn, of which UGX.1.074Bn are classified as short term. These short term receivables have risen from UGX.0.096Bn (i.e. by 1000%). Accumulation of receivables could lead to bad debts and loss of funds to the Authority. I observed that Construction works for the IRA Office Building were behind schedule at level 11 of the superstructure, with no finishing works done. The works so far done were estimated at only 36% against elapsed time of 88%. This may lead to further cost overruns resulting from inflation and other cost increases. A review of the IRA staffing position indicated that the Authority only has 59 staff members out of the approved 76 positions leaving a total of 17 (22%) positions vacant. Understaffing negatively affects the ability of the Authority to deliver quality insurance regulatory services. I noted that the Authority had a number of challenges in the management of its fleet including absence of fuel registers, failure to undertake medical tests for drivers and absence of Motor Vehicle Service Analysis Records.

		<ul style="list-style-type: none"> I noted that planned procurements worth UGX.4.1Bn were not undertaken during the year under review. This points to delayed service delivery.
12	<p>Insurance Training College (ITC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The College experienced revenue shortfall of UGX.2,865,852,364 which represents 34% of the total budget. Failure to collect all the budgeted funds affects implementation of planned activities. I sampled 10 out-puts and noted that 5 outputs representing 50% were fully implemented while the remaining 5 outputs (also representing 50%) were partially implemented. Trade and Other Receivables increased from UGX.345,631,409 in the financial year 2018/19 to UGX.806,359,804 in 2019/20 i.e. by 133%. The College's Cash flows were tied up in receivables that may turn into bad debts. Since establishment of the College, in 2017, no Board has ever been appointed by the Minister and currently the College is governed by the old Governing Council and a Board of Trustees which existed before the Act.
13	<p>Financial Intelligence Authority (FIA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The entity budgeted to receive UGX.13Bn out of which UGX.10.3Bn was warranted, resulting into a shortfall of UGX.2.7Bn, which is 21% of the budget. Failure to receive all the appropriated funds affects implementation of planned activities. Out of 7 outputs planned, four (4) outputs with a total of thirteen (13) activities worth UGX.7.97Bn were fully implemented and three (3) outputs with a total of seven (7) activities worth UGX.0.83Bn were partially implemented. I noted an increase of UGX.221,790,800 (201%) in rent arrears from UGX.110,554,585 at the beginning of the year to UGX.332,345,385, as at 30th June 2020. It was observed that the Authority failed to absorb UGX.750,565,645 meant for anti-money laundering/countering financing of terrorism funded by JAR-SRC European Union as budget support. A review of the staffing structures for FIA revealed that out of the total approved structure of 64 staff, only 39 (61%) positions were filled and 25 (39%) positions had not been filled.
14	<p>Uganda Investment Authority (UIA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I reviewed the approved revenue estimates for the financial year 2019/2020 and noted that UIA budgeted to receive Revenue of UGX.15.448Bn during the year under review. The entity received UGX.11.514Bn as releases from the consolidated fund representing the overall performance of 74.5% and a budget shortfall of 25.5%. Shortfalls in revenue constrain the implementation of approved activities and therefore service delivery. I further noted that out of the warrants issued amounting to UGX.11.,514Bn, a total of UGX.11.199Bn was spent by the entity resulting into unspent balance of UGX.0.314Bn representing an absorption level of 97.3%. Unutilized funds are an indication of capacity challenges to execute approved activities. I noted that the Authority had a structure of 124 approved positions out of which 75 positions were filled leaving 49 vacant positions (40%) which is an indication of gross understaffing. I observed that a number of Private Industrial Parks have been established in the Country without the control and regulation by the UIA. I also noted a number of shortcomings in the entity's fleet management which included; vehicles not accurately recorded in the format prescribed by the Accountant General; Obsolete stock of vehicles; lack of budget for acquisition of vehicles; Improper Maintenance of Motor Vehicle Records; Non- Existence of a Fleet Management Policy and Guidelines; Failure to Maintain Fuel Registers; Failure to Maintain Proper Vehicle Movement Log

		Books; Absence of Annual Motor Vehicle Inspections and Non-compliance with Disposal Conditions.
15	Uganda Retirement Benefits Regulatory Authority (URBRA) Opinion Unqualified	<ul style="list-style-type: none"> During the year under review, I noted that, although the entity budgeted to collect revenue worth UGX.6,975,600,000, only UGX.2,216,616,352 was collected resulting to a short fall of UGX.4,758,983,648 equivalent to about 68% of the budget. Such significant revenue shortfall affects implementation of planned activities. Inspection of properties in Uganda revealed that land located in Masese which was fraudulently leased out to an individual and a company by the Jinja District Land Board had been successfully recovered and titles cancelled. The title has, however, not been registered in the UPHL names. It is thus still exposed to the recurring encroachments.
16	Deposit Protection Fund Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
17	Uganda Microfinance Regulatory Authority (UMRA) Opinion Unqualified	<ul style="list-style-type: none"> During the year ended 30th June 2020, 670 Money Lenders and 138 Non Deposit taking institutions were licensed. However, the entity lacks a comprehensive database of all Microfinance institutions and money lenders in Uganda, implying that there may still be a number of unregulated players. UMRA failed to gazette the licensed microfinance institutions as required by Regulation 7 of the Tier 4 Microfinance Institutions and Money Lenders (Non-deposit taking Institutions) Regulations 2018, thereby exposing consumers to risk of dealing with unlicensed and fraudulent firms. Contrary to the Commitment control system UMRA had irregularly accumulated domestic arrears worth UGX.163,713,265 in the year under review. These majorly comprised of sundry creditors. Contrary to Section 17(1) (2) (3) of the Public Finance and Management Act 2015, the Authority had unspent funds of UGX.143,137,931 at the year-end that were never returned to Treasury. Failure to return unspent funds exposes such funds to a risk of diversion.
18	Uganda Bureau of Statistics (UBOS) Opinion Unqualified	<ul style="list-style-type: none"> I noted a number of issues in the implementation of the approved budget such as partial implementation of Strategic Plan, under absorption of funds, partial or non-implementation of activities, under performance of the NTR & government releases. I noted that UBOS has eight (8) donor funded projects which had received disbursements amounting to UGX.16,915,568,070 during the year although their budgets had not been approved by Parliament. I noted delayed Implementation of a number of Projects such as; UBOS Panel-Survey Project, Baseline Education Survey Project (WB-GPE-UTSEP), UN-Women despite the requisite funding being availed. Contrary to the e-cash system, I noted that the Bureau had not fully embraced the use of E-cash system while paying for one-off activities such as workshops and seminars for non-vendors in the IFMS system. A review of the staffing structures for UBOS revealed that out of the total approved structure of 320 staff; only 281 (88%) positions were filled, leaving 39 (12%) positions vacant. I noted a number of short comings in the management of the Bureau motor vehicle fleet such as: failure to maintain fuel registers, absence of motor vehicle inspections, drivers' competencies for operation of entity fleet not monitored, inadequacy of motor vehicle maintenance funding, non-compliance with disposal conditions and lack of a disposal plan for vehicles.
19	Uganda Property	<ul style="list-style-type: none"> During the year under review, I noted that, although the entity budgeted to

	Holdings Limited (UPHL) Opinion Unqualified	<p>collect revenue worth UGX.6,975,600,000, only UGX.2,216,616,352 was collected resulting to a short fall of UGX.4,758,983,648 equivalent to about 68% of the budget. Such significant revenue shortfall affects implementation of planned activities.</p> <ul style="list-style-type: none"> Inspection of properties in Uganda revealed that land located in Masese which was fraudulently leased out to an individual and a company by the Jinja District Land Board had been successfully recovered and titles cancelled. The title has, however, not been registered in the UPHL names. It is thus still exposed to the recurring encroachments.
20	Departed Asians Property Custodian Board (DAPCB) Opinion Unqualified	<ul style="list-style-type: none"> Management did NOT disclose any balances for properties and physical assets in the financial statements for the period despite properties being the Board's most important asset. This was attributed to delayed valuation of these assets. The Accounting Officer reported an annual deficit of UGX.1,141,662,873 for the year 2019/20. I noted that this deficit reduced by 13.5% from the prior year despite revenue increasing by over 20%. This implies that the continued existence of the entity is wiping out all the proceeds got from sale of properties. I noted that the entity's payables had increased from UGX.UGX.71,249,986 to UGX.244,366,032 representing a percentage increase of by 243% the prior year, yet the entity was preparing to wind down in the subsequent year. Out of the planned thirteen (13) outputs to be achieved by the Board; 2 were fully achieved while 11 were partially achieved. This was attributed to a deficit in funding and the lock down as a result of the COVID 19 pandemic. I noted that up to 90 properties whose owners had earlier been compensated had been illegitimately repossessed by new unknown claimants. These included several properties from which rent was being collected by the Board at the time.
21	Uganda Free Zones Authority (UFZA) Opinion Unqualified	<ul style="list-style-type: none"> As a result of unfair dismissal of a former Authority staff by the Board, the Authority was directed by Court to pay damages amounting to UGX.186million. It was determined that the Board's failure to follow the laid down human resource policies, resulted in an avoidable costs to government. The Authority is yet to obtain title for the 109 acres of land located at Block 535, Plot 483 & 326 in Buwaya, Wakiso, which it purchased in the previous financial year at UGX.7,412,000,000. I established that, although the Authority has since taken possession of the land in question, there is still a protracted legal battle in relation to the same land arising from the counterclaim for ownership by other individuals other than the purported rightful owners. The Authority irregularly made an advance payment of UGX.10,752,389,907 to NEC before obtaining any completion certificates from the supervising consultant; this constitutes 86% of the total contract amount of UGX.12,574,195,406. However, by the time of the audit, no work had been done on the site and no Advance Payment guarantee was obtained.
22	Tax Appeals tribunal (TAT) Opinion Unqualified	<ul style="list-style-type: none"> Contrary to the Tribunal's charter that requires completion of a case within 6 months, results from 14 applications worth UGX.113bn which had been concluded between 3-5 months ago had not been communicated to the involved parties, thus denying timely delivery of justice. Following the supreme court decision, which required the Tribunal to be the court of first instances in all tax disputes, the number of cases being filed at the Tribunal has increased. However, the current structure of the Tribunal does not allow for multiple concurrent sittings. As a result, the Tribunal now has a backlog of 35 cases worth UGX.111,753,460,704 in tax value as at

		<p>30th June 2020 due to failure to hold multiple hearings.</p> <ul style="list-style-type: none"> • A review of the transfers from the Ministry of Finance revealed that out of an approved budget of UGX.3,841,632,145, a total of UGX.3,589,819,218 was received and spent by the entity. This resulted in a funding gap of UGX.251,812,927. • Contrary to Sections 34(2) and 45 of the Public Finance and Management Act (PFMA), 2015, review of fleet management practices of the Tribunal revealed the following; <ul style="list-style-type: none"> a) Non-existence of a fleet management policy and guidelines to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles; b) Fuel registers were not maintained for all the Tribunal motor vehicles fleet; c) The Tribunal did not have logbooks for all the vehicles its uses; d) All Tribunal vehicles were not annually inspected as required. e) Repair and service analysis register for all Tribunal vehicles was not maintained; and f) All (100%) drivers had not undertaken an annual medical examination as required to obtain their fitness status.
23	<p>Bank of Uganda (BoU)</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
24	<p>Post Bank Limited - 2019</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
25	<p>Pride Microfinance Limited (MDI) – 2019</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
26	<p>Uganda Development Bank Limited (UDBL)</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
27	<p>Competitiveness and Enterprise Development Project (CEDP) Component 2-5 IDA</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • Project expenditure was UGX.17 billion out of an approved budget of UGX.24.2bn resulting into 70% budget performance. The following matters were specifically noted; <ul style="list-style-type: none"> ➢ <u>Uganda Business Facilitation Centre (UBFC)</u> The construction experienced a slow down due to outbreak of COVID -19 pandemic which hampered the progress of works given that there was reduction in the number of personnel on site and delays occasioned by acquisition and transportation of construction materials. ➢ <u>Uganda Hotel and Tourism Training Institute (UHTTI)</u> Construction experienced slow down due to outbreak COVID -19 pandemic which hampered progress of works. The site remained closed from April to July, 2020. Besides, there was also a delay in delivery of materials and equipment which were under importation. • Overall, there is need to improve absorption of funds to ensure project objectives are realized in the planned periods.
28	Competitiveness and	<ul style="list-style-type: none"> • Out of the budgeted funds totaling UGX.71.5 billion for the year under

	Enterprise Development Project (CEDP) Component 1 Land Administration IDA <u>Opinion</u> Unqualified	review, the Project spent only UGX.58.4 billion, resulting into under absorption of UGX.13.1 billion representing a performance level of 82%. This implies that some project activities were not implemented during the year.
29	Microfinance Support Centre <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> UGX 3.4bn was advanced externally as mobilization whose accountability was yet to be received one and half years after the close of the financial year. The money was advanced to persons who operate outside the Micro Finance Support Centre to advocate for government programmes amongst SACCOs.
30	Agricultural Credit Facility (ACF) – 2018/2019 <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Delinquent loans have reduced from UGX.3,127,436,000 to UGX.2,903,165,000 as a result of recovering UGX. 504,271,183 from two PFIs. During the year one loan facility with a GoU contribution of UGX. 280,000,000 was declared delinquent.
31	Agricultural Credit Facility (ACF) – 2019/2020 <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Non-performing loans have increased from UGX.2,903,165,000 in the year 2018/19, to UGX.5,821,898,740 during the year under review, as a result of non-recovery of UGX.3,592,388,311. However, UGX.673,654,500 was recovered during the year from previous delinquent loans.
32	Inspectorate of Government <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> A review of the entity's Ministerial Policy Statement and Approved Budget Estimates revealed that the Inspectorate had an approved revised budget of UGX.54.9Bn, out of which UGX.50.7Bn was released resulting to a shortfall of UGX.4.2Bn. In addition, out of the total receipts of UGX.50.7Bn, a total of UGX.45.0Bn was spent by the entity resulting into an unspent balance of UGX.5.7Bn representing an absorption level of 88.7%. I assessed the implementation of twelve (12) outputs with a total of thirty (30) activities worth UGX.43.2Bn. Out of the thirty (30) activities, eight (8) activities were fully implemented, representing (26.7%), nineteen (19) activities representing (63.3%) were partially implemented and three (3) activities representing (10%) were not implemented.
33	IG NUSAID III <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> No material issues.
34	IG DANIDA <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> No material issues.
35	National Lotteries and Gaming Regulatory Board <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Due to underfunding of the budget, the Board failed to implement six key planned activities of: staff and Board members Training, compliance monitoring exercise, Enforcement exercise, Consultancies for the strategic plan and development of Enforcement and compliance manual, as well as travel for due diligence. Contrary to Section 14 of the PFMA (2015), budget estimates for the financial year 2019/20 worth UGX.6,369,000,000 were approved retrospectively by the board on the 08th October 2019 which was after parliament's approval of the Appropriation Bill in June 2019. This makes the board's approval inconsequential. The Board has operated for over three years without an approved strategic plan to guide its operations and management, contrary to the requirements

		<p>of the Treasury Instructions.</p> <ul style="list-style-type: none"> I noted significant delays in the procurement of a central monitoring system worth UGX.10.83bn. Whereas the market survey was undertaken in 2017, funds budgeted for in 18/19 financial year and contract awarded in June 2020, by the time of reporting the contractor had not yet performed.
36	<p>Privatisation and Utility Sector Reform (PURSP) (Divestiture & Redundancy Accounts)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Although Parliament appropriated UGX.3,890,845,000 for the operations of the Privatization Unit, expenditure amounting to UGX.6,302,109,000 was incurred leading to unappropriated expenditure of UGX.2,411,264,000 which was drawn from the divestiture Account. The operations of the entity are not sustainable as the funds from the appropriation are not sufficient and yet the divestiture account has also been depleted. Payables of PAYE amounting to UGX.1,777,272,000 in respect of deductions from employees were not remitted to the Uganda Revenue Authority due to constraints in the funding of salaries. Failure to provide for funds to pay taxes within the budget has led to the accumulation of the unpaid PAYE tax of UGX.9,601,880,000 as at 30th June 2020. Out of the receivables due from outstanding sales proceeds amounting to UGX.125.78 billion, a provision for bad debts of UGX.44.74 billion has been made. Some of these receivables had been outstanding for long periods of up to 23 years, making recoverability doubtful.
37	<p>Contingencies Fund – 2018/2019</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that funds amounting to 1.4Bn remained unspent and uncommitted and was never returned to the consolidated fund by the various entities. Twelve (12) of the thirteen (13) beneficiary entities did not open separate contingencies fund accounts which exposed the funds to the risk of commingling. Funds amounting to UGX 0.831Bn meant for implementing activities were advanced to personal accounts of staff. Funds to amounting to UGX.320,537,160 remained unaccounted for at the time of audit. I advised management to effect recoveries from the concerned staff.
38	<p>Contingencies Fund – 2019/2020</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Contrary to Section 26(i) of the PFMA 2015 (as amended), I noted that for f/y 2019/20, Parliament only appropriated UGX.62.070 Billion to the Contingencies Fund instead of UGX.163.51 Billion, which is 0.5% of the previous financial year's (FY2018/19) appropriated budget, causing a deficit of UGX.101.4 Billion. Underfunding of the contingencies fund distorts implementation of the approved budget for the current year as evidenced by requests and approvals of supplementary funding relating to natural disasters and emergencies that occurred during the year.
39	<p>Uganda Warehouse Receipt Systems Authority</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> I noted that the entity had no approved strategic plan for the period 2015/16 -2019/20, which set out both the long term and short term targets to be achieved. Absence of a strategic plan poses a risk of undertaking operations that are not aligned to the National Development Plan. I noted that payments amounting to UGX.519.8Million were made to suppliers for services rendered the Authority, through personal bank accounts of staff contrary to the requirements under the Treasury Instructions. The funds remained unaccounted for. I noted that management paid UGX.205.9Million as facilitation of inspections of warehouses for certification that involved meetings with various stakeholders as well as supervisory activities of the Board of Directors during March and May 2020, a period in which the country was under the COVID-19 total lock down, where people's movements and gatherings were prohibited. Under the circumstances, the authenticity of these payments is therefore doubtful. I noted that, although the Authority has been in existence for 10 years and

		<p>has received over 90% of its required budget;</p> <ul style="list-style-type: none"> i) No warehouse has ever been licensed by the Authority ii) No warehouse keepers have ever been licensed by the Authority, despite numerous trainings undertaken by the Authority iii) No non tax revenue (NTR) has ever been collected from inspecting warehouses and ware house keepers even though the Authority has been carrying out this activity. iv) Out of the 190 warehouses inspected and sensitized by the Authority only twenty six (26) warehouses have applied for licensing with only six (6) qualifying. <ul style="list-style-type: none"> • I noted that despite the numerous trainings, sensitization and publicity expenditures, the concept is not gaining the anticipated buy-in. • I noted that that, during the year under review, the Authority's Board met only twice, was not appropriately constituted and had no Board charter.
40	<p>Uganda Seeds Limited – 2018/19</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • As disclosed under Note 7 of the financial statements which highlights the position of the current account between Uganda Seeds Ltd (USL) and PURSP, the funds generated from USL are deposited on the PURSP account and at the close of the year, UGX.1,175,249,581 remained as a receivable from PURSP. This figure is accumulating overtime and I have not been availed any evidence of plans for its utilization or eventual transfer to the Consolidated fund. • USL entered into an agreement with a Cooperative Union to lease 1,130 acres from Uganda Seeds Ltd. However, at the time of the audit, the Union had only utilized 223 acres of land, representing a 20% usage. This has a negative effect on the concession fees receivable as they are based on a percentage of sales. Because of the underutilization of land, the sales are low which leads to loss of concession revenue to Government. As a result, the cooperative union is paying UGX.3,255,330 as concession fees of 1% arising from gross sales of UGX.325,533,000 as opposed to the projection in which the minimum concession fees of UGX.7,500,000 were expected if the Cooperative union had used the entire land. • The company's assets are leased and only a caretaker manager is employed to monitor the concession. However, as required by its Articles and Memorandum of Association, the company must have a board. • Physical inspection of the leased assets revealed lack of proper maintenance.
41	<p>Capital Markets Authority</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issue.
	INFORMATION COMMUNICATION SECTOR	
1	<p>Ministry of Information Communication Technology and National Guidance (MoICT & NG)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The entity budgeted to receive UGX.69.2Bn out of which UGX.62.2Bn was warranted, resulting into a shortfall of UGX.0.7Bn which is 10% of the budget. Revenue shortfalls affect implementation of planned activities. • I assessed the implementation of three (3) out puts that were fully quantified with a total of eleven (11) activities worth UGX.2.61Bn. Out of the Eleven (11) activities, Four (4) activities were fully implemented, representing (36.4%), Four (4) activities representing (36.4%), were partially implemented and Three (3) activities representing (27.3%) were unimplemented. • I noted that, although the entity received UGX.6Bn as supplementary for

		<p>COVID-19 activities, UGX.7.9Bn was spent resulting into over expenditure of UGX.1.9Bn. This implies a diversion from previously budgeted activities.</p> <ul style="list-style-type: none"> Out of the 9 COVID19 activities that were fully quantified, 4 activities worth UGX.2.4Bn were fully implemented while 5 activities worth UGX.3.6bn were partially implemented. A review of fleet management for 25 vehicles held by the Ministry revealed the following shortcomings; lack of a fleet management policy and guidelines; lack of annual inspections; all the 13 drivers employed by the Ministry had not undertaken any annual medical examination as required to obtain their fitness status; 13 vehicles had exceeded the recommended 5 years useful life, one (1) of which had its mileage above the recommended 250,000km; log books of 14 vehicles obtained from Office of the Prime were not handed over to the Ministry.
2	<p>Uganda Communications Commission (UCC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of UGX.22.864Bn budgeted for various activities, UGX.10.633Bn was spent by the entity resulting into an unspent balance of UGX.12.23Bn representing an absorption level of 57% on these specific items. Unspent funds imply a failure to fully implement all planned activities and therefore delayed service delivery. The Commission failed to collect 2% Gross Annual Revenue levy from all radio and Television operators which deprives the Commission of revenue to implement ICT and rural communication services. Contrary to the UCC Act 2013, the Commission is not fully executing its mandate as I observed many TV, radio, postal and Courier service operators operating without licenses. Additionally, all operators were not submitting audited financial statements, quarterly and annual reports to the Commission. This limits oversight. Shortcomings were noted in the entity's fleet management, including; Failure to comply with the Vehicle Standardization Guidelines of Government; Non maintenance of vehicle log books; Absence of annual vehicle inspections, and Non maintenance of maintenance of motor vehicle service analysis records.
3	<p>Posta Uganda</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Company budgeted to collect UGX.21,106,834,670 but only UGX.15,297,436,000 was collected resulting to a shortfall of UGX.5,809,398,670 representing 28%. Despite collecting 72% of its targeted revenue, Posta achieved below 50% performance in 4 strategic objectives of; Improvement of Financial Performance, Institutionalizing Quality Assurance, being a Best Practice Employer and Improving the image of Posta as a Socially Responsible and Respected Corporate Organization. The company reported total Non-Current assets amounting to UGX.77,893,607,672 which were last revalued six years ago in 2014, contrary to their policy of revaluing assets every 5 years. Uncollected receivables increased to UGX.12,431,862,770, from the previous year's figure of UGX.11,047,009,610 as per the statement of financial position. This implies idle cash which negatively affects implementation of activities. The company lacked land titles for several pieces of land which include land in Masaka, Mpiji, Tororo, Fort Portal, Kasese and Palisa. The company has over 3,500 square meters of un-occupied rental space, in the Central Business District (CBD), which should have earned the Company UGX.2,381,310,000 during the year under review. Several shortcomings were noted in the area of Fleet Management which included; lack of vehicle movement logbooks, lack of vehicle service analysis records, as well as failure to assess Drivers' competencies for management

		<p>of the Company fleet.</p> <ul style="list-style-type: none"> Several statutory deductions were not remitted to the relevant authorities by the close of the Financial Year. These included PAYE of UGX.2,119,142,420, VAT of UGX.3,264,575,760 and NSSF amounting to UGX.465,491,510.
4	<p>Uganda Broadcasting Corporation (UBC)</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Management disclosed UGX.267.196Bn as PPE in the statement of financial Position. However, that the property included in this figure was partially revalued in 2018. Under the circumstances, the accuracy and completeness of the value of PPE reported cannot be confirmed. Out of the trade receivables of UGX.30.461Bn, attempts to recover debts have only yielded UGX.40m in the past two years, 50% of the receivables are more than 6 years old while a specific receivable of UGX.10Bn has no supporting contract. All the above are indicators that the amounts may not be recoverable yet management only provided for general bad debts of 5% which appears insufficient. Trade payables of UGX.8.017Bn in the statement of financial position, lack relevant supporting documents such as: LPOs, inward invoices, claims, delivery notes or demand notes. I performed an aged analysis on UBC trade payables with 2014 as the base year and noted that payables amounting to UGX.2.504Bn (31%) were well beyond six (6) years old without any movements, thus casting doubt as to their existence and accuracy since the entity does not reconcile the payables balances at all. As such, the reported payables could be overstated. Statutory obligations Payable which include PAYE, VAT, WHT and NSSF all totalled to UGX.59.624Bn. This is an increased by 81% compared to what was reported in the prior year of UGX.32.912Bn. This is quite significant and implies weaknesses in remittances of statutory obligations which may attract legal suits, fines and penalties. Advances totalling to UGX.182Million lacked accountability documents in form of reports, acknowledgement receipts and evidence of work done. Delay in providing accountability raises doubts as to whether the funds were properly utilized or expended for lawful purposes and may lead to falsification of documents. Management has not remitted UGX.506.2Million being 2% UCC levy as required Section 5 sub-section (i)- (c) of the Uganda Communications Commission Act 2013. It is important to note that this 2% UCC levy was meant to be a support towards the completion of the digital migration process which is not yet fully accomplished. Despite spending over UGX.20Bn as funding for Revamp of UBC, various aspects of the revamp have not been implemented. These include, amendment of UBC Act, adequate funding for the new staff structure, programming charter and Editorial Policy and Guidelines not yet in place, UBC Broadcasting infrastructure has not been fully overhauled, most of the outstanding financial obligations not yet settled and no arrangement is in place to recapitalize the Corporation. This casts doubt to the sustainability of the Corporation.
5	<p>Regional Communications Development Project (RCIP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> During the procurement of the E-Governement Procurement system, there was a noted cost escalation of 35% from the original contract price of USD.998,000 to USD.1,347,620 contrary to procurement regulations. This is despite the fact that a due diligence report from Zambia had warned about such increases by the same provider. As a result MoFPED has terminated the contract and procured an alternative local solution at almost UGX.4.4bn. The funds paid to the supplier are thus wasteful. The project failed to absorb a total of UGX.42,661,034,022 as at 30th June 2020 which had been availed to spend by the World Bank and GoU in the

		<p>year under review. This may hamper the completion of implementation of project activities within the stipulated project period.</p> <ul style="list-style-type: none"> The overall drawdown of the RCIP loan as per financing agreement between Government of Uganda and the Bank stood at 46.84% after 3½ years of implementation. This performance is unsatisfactory given the fact that the project life cycle effectively ends in February 2022 with approximately 18 months (30% of the project lifetime) left.
6	<p>National Information Technology Authority (NITA-U)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I established that of the total approved warrants of UGX.40,811,409,498, a total of UGX.38,553,902,483 (94%) was spent by the Authority leaving a balance of UGX.2,257,506,111 (6%) not utilised/absorbed at the end of financial year. As a result a number of planned activities were not implemented, which included Procurement of a cyber security solution for vulnerability assessment, access control and awareness monitoring, and Sensitization workshops, among others. There was no budget provision for settlement of domestic arrears in the approved budget estimates for 2019/20 despite accumulation of a total of UGX.2,697,267,641 in un-paid obligations. As a result the entity diverted UGX.1,726,230,918 from other planned activities to pay domestic arrears. I noted that during budget execution, funds amounting to UGX.209,125,134 were charged on MTEF codes other than those on which the activities were budgeted. I noted that between the FY2018/19 and FY2019/20, although the number of MDAs/DGS connected to the NBI/EGI network but not utilizing the NBI/EGI services had dropped from 76 to 68 out of the 580 sites connected, a total of UGX.1,047,480,000 and UGX.1,318,803,196 has been spent by the Authority in the FY2018/19 and FY2019/20 respectively to connect MDA/DLG sites not utilising any services on the NBI/EGI.
7	<p>Rural Communications Development Fund (RCDF)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> A total of UGX.12.4Bn remained unspent at the close of the financial year 2019/20. I observed that, procurement of goods and services worth UGX.7.78Bn had not been performed despite the fact that some of these procurements had commenced in the previous financial year 2018-2019. Accordingly, Funds remained unutilized and were rolled over to the next financial year (2020-21). This delays service delivery and exposes the Fund to unnecessary future cost increases.
TRADE SECTOR		
1	<p>Ministry of Trade, Industries and Cooperatives (MoTIC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that at the time of the audit (June 2020), out of the planned fifteen (15) strategic targets/goals, no target had been fully achieved, while fifteen (15) were partially achieved. The entity budgeted to receive UGX.121.565Bn out of which UGX.104.151Bn was warranted, resulting in a shortfall of UGX.17.414Bn which is 14.3% of the budget. Budget shortfalls impact on level of implementation of approved activities and hence service delivery. I noted the Ministry received off-budget financing to a tune of UGX.6,991,334,861 which was not transferred to the consolidated fund as required by the law. A number of shortcomings were noted in the Ministry's fleet management which included; Unplanned acquisition of motor vehicles; Improper Maintenance of Motor Vehicle Records; Lack of a Fleet Management Policy and Guidelines and Inadequacy of Vehicle Maintenance Funding. A total of UGX.17.7Bn was reported by the Ministry as the amount not paid by three sponsor companies to the tobacco growers in the different tobacco growing regions of Bunyoro and West Nile contrary to Regulation 11(1) of the Tobacco (Control and Marketing) Regulations 2000. Such delays affect the livelihoods of the tobacco growers and demoralizes them from growing

		<ul style="list-style-type: none"> the crop in the subsequent seasons.
2	<p>Great Lakes Trade Facilitation (GLTF) Project</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> A total of UGX.16,238,499,100 was paid by the ministry during the year under review for compensation claims to Cooperative Societies for losses incurred during the liberation war. A number of shortcomings were noted in the said payments including: vehicle claims not backed with evidence of logbooks, absence of financial statements to back existence of assets claimed, absence of chief government valuers reports, lack of evidence of possession of cattle claimed, among others.
3	<p>Sustainability Support Project (TRACE III)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
4	<p>Uganda National Bureau of Standards (UNBS)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> A review of the entity's ministerial policy statement and budget revealed that the Bureau had an approved budget of UGX.68,935,917,349 out of which UGX.57,910,405,941 was released, representing performance of 84%. As a result, the Bureau was unable to fully implement all the planned activities. Out of the planned six (6) strategic targets/goals, no target had been fully achieved, six (6) were partially achieved despite realizing, on average, over 95% of the budgeted revenues during the last strategic plan period which ended in the year under review. The Bureau received off-budget financing to a tune of UGX.414,245,367 which was not transferred to the consolidated fund as required by the law. I noted that the Bureau failed to develop standards for certain products, released commodities due to absence of testing capacity and had inadequate surveillance at border Posts. This affects the implementation of the mandate. Despite Treasury releasing UGX.460,000,000 for acquisition of land for the establishment of the Quality Assurance Infrastructure in the Cities of Mbarara, Mbale and Gulu, the Bureau did not acquire the land.
5	<p>Uganda Development Corporation (UDC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the total cash available to spend of UGX.60.679Bn (including balance b/f from prior year), only UGX.48.108Bn was actually spent by the entity, representing an absorption level of 79%. This resulted into a balance of UGX.12.572Bn unspent and many unimplemented activities. With the approval of the Board, UDC diverted UGX.9.436Bn (20% of the budget) from investment activities to fund operations at headquarter. This hampers fulfillment of the UDC mission. There was no progress in the implementation of Luwero Fruit factory, Zombo Tea factory and Moroto Cement factory despite providing a combined funding of UGX.6.427Bn. UDC procured and installed a tea planting machine worth UGX.4.358Bn without concluding the financing model (Equity or Lease Financing) with Kayonza Tea Factory. Currently, the two parties are haggling over which form the financing should take. Due to failure to undertake a feasibility study, UDC investment of machinery

		<p>in Kigezi Highland Tea Limited of over UGX.9Bn is only operating at 20% capacity. UDC has decided to invest an additional UGX.5Bn grant to support further production of green leaf by the farmers. Although these funds are recoverable, there is doubt of recovery since the implementation was marred with inconsistencies contrary to the grant agreement.</p> <ul style="list-style-type: none"> • UDC has not taken over government interests in projects highlighted in Section 4(e) of the UDC Act including among others, Munyonyo Commonwealth Resort, Amber House etc. • I noted that procurements worth UGX.0.307Bn were undertaken using direct procurement which was not applicable in the circumstances thus denying attainment of value for money. • I noted that despite having projects all over the country, the entity only had a fleet of four (4) vehicles, two of which are not in a good mechanical condition. The entity has been forced to opt for hire of vehicles which is expensive. • I noted that out of 69 established posts in the structure, only 37 are filled (53% staffing level) and 32 are vacant including key positions of six managers and six senior officers.
6	<p>Soroti Fruits Limited (SOFTE)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Soroti Fruits Limited had an approved budget of UGX.25.05Bn of which UGX.10.57Bn was from sale of products and UGX.14.48Bn from the Central Government. However, the entity only realized UGX.10.18Bn creating a shortfall of UGX.14.87Bn. The worst performing revenue source was sale of various products which realized UGX.0.166Bn in revenue against a target of UGX.10.57Bn. The performance was dismal and is likely to lead to erosion of capital. This is an indication of lack of adequate marketing for the products. • Despite receiving UGX.10.014Bn from GOU funding, SOFTE spent only UGX.4.895bn resulting into an unspent balance of UGX.5.119Bn representing an absorption level of 48.89%. The Company still has capacity challenges that are constraining it from undertaking all its planned activities. • SOFTE operates in a manual environment where stock, production outputs, sales, and expenditures are tracked manually. This is likely to affect the timeliness and accuracy of reports on an entity that is heavily dependent on inventory management.
7	<p>Export Promotions Board (UEPB)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • A review of the staffing levels against the approved structure revealed that out of the 40 positions established, only 18 were filled leaving a shortfall of 55%. This implied that the entity was operating at less than half of the approved staff structure. • Audit noted that the entity's core mandate of promoting and enabling Uganda's export sector was suffering because the entity's activities were insufficiently coded in the GoU Chart of Accounts. These activities which involved a lot of foreign and domestic travel were wrongly coded as consumptive expenditure yet for an entity like UEPB, are more often development expenditure. • The entity had a shortfall of 70% in its funding to achieve its mandate. While UEPB required an annual budget of over UGX.13Bn to among others; conduct market studies abroad, promote and market Uganda's manufacturing, agricultural sector, mineral resources and tourism in foreign markets; only UGX.3.9Bn had been appropriated to the entity leaving a shortfall of over 9 billion i.e., 70% shortfall. • The entity had a shortfall of UGX.4.2Bn required to participate in the Expo 2020 Dubai. I noted that no funds had been appropriated to the entity for this activity which was originally scheduled for 20 October 2020 – 10 April 2021. Due to the COVID-19 pandemic, the dates were revised to 1 October 2021 – 31 March 2022, but still no funds had been appropriated for this event which would give an opportunity to market Uganda's export sector to

		<p>the world.</p> <ul style="list-style-type: none"> I examined three (3) strategic objectives of UEPB, and I noted that two (2) objectives representing 66% had been fully achieved, while (1) objectives representing 33% had been partially achieved. The entity budgeted to receive UGX.5.043Bn out of which UGX.3.996Bn was warranted, resulting into a shortfall of UGX.1.046Bn which is 21% of the budget. Revenue shortfalls affect the implementation of planned activities. I also noted that did UEPB did not have a policy on Motor vehicle Management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. The annual average vehicle maintenance cost per vehicle increased from UGX.4,333,333 in FY 2017/18 to UGX.8,799,266, which is 50.8%. this increase in maintenance cost was not sufficiently explained since the entity's fleet was fairly new. Management attributed this to increased level of activity at the board and an ageing fleet.
	TOURISM SECTOR	
1	<p>Ministry of Tourism, Wildlife and Antiquities (MoTWA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Assessment of the Ministry's performance for the strategic period 2015/16-2019/2020 revealed that out of the planned 24 strategic goals set to be achieved by the Ministry; 7 were fully achieved, 10 were partially achieved, while 7 were not achieved. The Accounting Officer attributed the dismal performance to failure to operationalize the Tourism Development levy. Out of the total receipts for the financial year of UGX.33.24Bn, only UGX.27.42Bn was spent by the entity resulting into an unspent balance of UGX.5.82Bn representing an absorption level of 82.5%. As a result, I noted that of the 37 quantified activities worth UGX.24.90Bn assessed; 15 activities representing 41% were fully implemented, 22 activities representing 59% were partially implemented, while 1 activity representing 4.5% was not implemented. An amount UGX.10.44Bn was advanced to a foreign firm for hosting of the MTV Africa Music Awards (MAMA 2020). This event did not take place in the year under audit as had been the planned, due the Covid 19 pandemic.
2	<p>Nile Hotel Limited (NHL)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned Seventeen (17) strategic targets/goals set in the strategic plan, Six (6) targets were fully achieved, two (2) were partially achieved while nine (9) were not achieved. The plan is now expired and there is need to factor all unimplemented activities into the new plan. Out of the budgeted expenditure for the financial year of UGX.1.4Bn, only UGX.0.597Bn was spent by the entity resulting in unspent funds worth UGX.0.799Bn representing an absorption level of 43%. Subsequently 9 outputs were not attained as planned. Board members, notably the Board Chairperson and one of the Company Directors (Chairperson Finance and Audit Committee), were involved in the day to day management/activities of the Company including approval of accounting transactions. The two Board members are also signatories to all the Company's Bank accounts. This practice contradicts with good corporate Governance. The current board contracts have no term limits. Members that were appointed in the financial year 2000/2001, were still providing strategic direction for the organisation and continued to make key decisions for Nile hotel in the year under review. Over stay of the Board without evaluation of performance may cloud the members input at the strategic level.
3	<p>Uganda Tourism Board (UTB)</p> <p>Opinion</p>	<ul style="list-style-type: none"> Funds for activities relating to administrative expenses, travel abroad and purchase of goods and services totaling to UGX.268,088,648 lacked the requisite accountability support documents. I could therefore not confirm whether the funds were put to good use.

	Qualified	<ul style="list-style-type: none"> The Board charged wrong expenditure codes to a tune of UGX.286,907,882. Mischarging of expenditure undermines the budgeting process and also misleads users of financial statements. UTB advanced a total of UGX.566,918,869 to a company to organise a Global Tourism event in Berlin Germany which was cancelled due to Covid-19 yet the contract signed between UTB and the event manager had no safeguards for reclaiming this money. Government thus incurred a financial loss in this regard. The Accounting Officer flouted procurement rules by awarding contracts worth UGX.802,891,850 without following proper procurement procedures. In some instances, direct procurement was irregularly used, while in others contract committee approvals were not sought.
4	<p>Uganda Wildlife Authority (UWA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that the entity budgeted to collect NTR of UGX.107.749Bn during the year under review but only UGX.96.723Bn was collected, representing a performance of 89.8% of the target. I noted that Gorilla Tracking which is the major revenue source which contributes more than 50% to the Authority's budget financing was greatly affected during the latter part of the financial year due to Covid-19 pandemic. Out of the total receipts for the financial year, UGX.9.5Bn representing about 10% of the available funds could not be absorbed. Under absorption of funds implies unimplemented activities and therefore delayed service delivery. Included in its total payables of UGX.28.422Bn, in the statement of financial position, is an amount of UGX.5.789Bn which has been outstanding for more than one year. Accumulation of payables creates a risk of litigation that may lead to payment of penalties and fines for delayed settlement to possible aggrieved parties. Included in its total receivables of UGX.10.637Bn, in the statement of financial position, is an amount of UGX.0.230Bn for sundry debtors and UGX.1.896Bn due from concessionaires which have been outstanding for more than one year. There is a risk of these amounts becoming bad debts. The establishment of the Wildlife Compensation scheme and Community Wildlife committee are yet to be completed. Delays to operationalize the scheme and form the community wildlife committees may negatively affect the Authority's relationship with the local communities surrounding the conservation areas. I noted that the Authority had a number of challenges in the management of its fleet such as failure to carry out annual inspection of vehicles, lack of medical tests for drivers and aged vehicles not being disposed. The Authority failed to get an Electronic Revenue Collection and Booking System as result of failure by the contracted firm to complete the work. There is a likelihood of loss of UGX.149,185,714 (50% of the contract value), already paid to the firm in the event of non-delivery given the passage of time.
	WATER AND ENVIRONMENT SECTOR	
1	<p>Ministry of Water and Environment (MWE)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> All the planned 11 strategic goals to be achieved by the Ministry were partially achieved. Out of the budgeted revenue of UGX. 424,360,091,618 for the financial year 2019/2020, UGX. 330,277,816,130 was released representing performance of 77.8% of the target, with a shortfall in releases of UGX. 94.08Bn representing 22.2 % of the budget. Furthermore, the entity remained with unspent balance of UGX. 1.06Bn representing absorption level of 99.6%. I sampled 38 out-puts with 91 activities worth UGX. 257.8 Bn representing

		<p>89.2% of the total budget and noted 18 outputs with 42 activities worth UGX 86.884Bn were not quantified to enable measurement of performance. Furthermore, the 49 activities worth UGX 127.763Bn assessed; 10 activities representing 28% was fully implemented while 39 activities representing 72% were partially implemented.</p> <ul style="list-style-type: none"> • The Ministry did not prepare/ submit the annual monitoring plans to MoFPED and NPA ,contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. • I noted that the entity procured 101 vehicles in the last three years but availed records for 47 vehicles at a cost of UGX 9,476,488,611. I was not availed cost records for 54 vehicles. Shortcomings were observed in the Ministry's fleet management as highlighted below: <ul style="list-style-type: none"> ➢ Unplanned vehicle acquisitions, ➢ 8 vehicles exceeded the recommended engine capacity, 18 had the recommended engine capacity while 21 did not have their engine capacities documented, ➢ All 101 vehicles procured were not in the assets register, ➢ Absence of regular inspection and vehicle reconciliation in the assets register, ➢ Absence of a fleet management policy, ➢ No maintenance work plan to guide its vehicle maintenance. • I noted that there was delayed payment of compensation to Project Affected Persons (PAPs) under FIEFOC 2 Project. • I noted the following under audit of regional facilities: <ul style="list-style-type: none"> ➢ Delayed Payment to Contractors, completion of projects and remittance of statutory deductions on average by over 365 days ➢ Incomplete composition of Contracts Committees, ➢ Untitled land for Piped water schemes, ➢ Inadequate resources in terms of personnel and transport to regularly monitor towns, ➢ Non-preparation of individual water management zone work plans, ➢ Disparities in the annual work plan and performance reports, ➢ Under collection of revenue, ➢ Non-preparation of Business Plans for Umbrella Authorities, ➢ Faulty ordinary and bulky water meters, and un-metered water connections,. ➢ Non-billing and collection of revenue from Katooke scheme, ➢ Gazetted water areas not controlled by NUWS, ➢ Non-functioning gazetted schemes for Northern Umbrella and, • Out of the approved staff structure of 722 positions 342 positions have been filled, leaving 380 positions vacant.
2	<p>REDD+ -MWE</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • All the Project's five (5) components with 13 outputs were not fully achieved and the project experienced serious delays having been extended twice. • Out of the planned disbursements of USD.1,617,200 in the year, a sum of USD.882,597.60 was disbursed, representing a performance level of 54.6% of the target. • Out of the total Project funds available for spending of USD 1,141,575.74 (inclusive of the balance of USD.258,978.14 brought forward from the previous year), a sum of USD.916,657 was spent representing an absorption level of 80.3%. • The project lacked of a detailed annual work plan for the FY 2019/2020 to

		<p>enable assessment of the extent of quantification and implementation of activities.</p> <ul style="list-style-type: none"> The Contractor for the design and documentation of two REDD+ Emissions Reduction Programs in Uganda worth USD.1,050,307.06 was terminated due to the effects of COVID 19 pandemic after payment of USD.472,638.18 to the contractor. The process of procuring a new contractor was on-going.
3	<p>Integrated Water Management and Development Project (IWMDP) – MWE</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the approved budgeted donor revenue of USD 12,074,521, only USD 2,142,007 was realized representing a performance of 17.7% and out of the GOU counterpart budget of UGX 6,989,992,000, only UGX 4,686,693,811 (67%) was released. Out of the disbursed funds of USD 2,142,007, only USD 422,636.53 was utilized representing an absorption level of 19.7%. All the 41 planned activities budgeted at USD 12,074,521 were not quantified. Out of the 41 planned activities 2 activities (5%) were fully implemented, 5 activities (12%) were partially implemented while 34 (83%) were not implemented at all.
4	<p>Strategic Towns Water Supply and Sanitation Project (STWSSP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned donor disbursements of UGX. 25,044,256,000 for the year, UGX. 15,439,480,707 was realized representing performance of 61.65% of the target. Out of planned Gou contribution of UGX 900,000,000, only UGX. 352,116,308 was released representing performance of 38.35%. Out of UGX. 15,439,480,707 donor disbursement, only UGX. 14,855,922,346 (96%) had been absorbed by 30th June 2019 leaving a balance UGX. 583,558,361 (4%) un-utilized. All the project's 14 planned outputs were fully quantified. Out of the 14 planned outputs, 3 were partially implemented while 11 were not implemented at all. Three project milestones were not achieved contrary to the Project implementation schedule.
5	<p>Support to Irrigation Investments in Uganda Grant – MoWE</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned disbursements of USD 950,000 for the year, only USD 250,000 (26.3%) was realized representing performance of 26.3% of the target. Out of USD 250,000 disbursed, only USD 577.38 (0.2%) was absorbed leaving a balance USD 249,422.62 (99.8%) un-utilized. All the 6 planned outputs with a total budget of USD 950,000 were fully quantified. None of the 6 planned activities was implemented due to delays in the procurement process.
6	<p>Northern Uganda Resilience Initiative Project (NURI) – MoWE</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned project disbursement of UGX.1,885,830,000, a sum of UGX.2,300,000,000 was disbursed, representing an over performance level of 122% of the target. However, project management did not adjust the work plan and budget to reflect utilization of additional disbursement. Out of the total Project available funds of UGX.2,300,000,000, only UGX.779,565,783 was spent representing a low absorption level of 33.9%. Whereas the budget and work plan were fully quantified, the Project Implementation Report did not quantify the 18 activities as required, and as a result, I was unable to assess project performance/implementation against the work plan and budget. However, a review of the implementation report, indicated that the project did not implement 6 (33.3%) of the 18 planned activities budgeted at UGX.611,750,000.
7	National Environment	<ul style="list-style-type: none"> All the 5 planned strategic objectives in the financial year strategic plan were

	<p>Management Authority (NEMA)</p> <p>Opinion Unqualified</p>	<p>partially achieved.</p> <ul style="list-style-type: none"> Whereas the Authority did not budget for NTR, UGX 3,225,534,238 was collected. Out of the budgeted GoU revenue of UGX 26,051,823,000, only UGX 19,812,152,564 was warranted representing performance of 76% of the target. Out of the total warrants of UGX 19,812,152,564, UGX.19,807,472,266 was spent representing an absorption level of 99.98%. The Authority received off-budget funding to the tune of UGX 4,579,655,403. Out of 46 activities sampled, 4 activities (9%) were not quantified to enable measurement of performance. Out of the 42 quantified activities assessed, 18 activities (43%) were fully implemented, 21 activities (50%) were partially implemented while 3 activities (7%) were not implemented at all. The Authority did not prepare and submit the annual monitoring plans to NPA and OPM as required. There was delayed submission of the quarterly performance reports. No inconsistencies were noted between the annual cumulative performance reports and the results of audit verification. The administration of the National Environment Fund remained inactive. A number of observations were noted under Fleet management including failure to comply with vehicle standardization guidelines, efficient allocation of vehicles, availability of fleet management policy, and failure to capture all authority motor vehicles including in the Government Computerized Financial Management Information System among others.
8	<p>National Forestry Authority (NFA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Authority was not able to achieve 100% of the targets set in the Strategic Plan for the five-year period up to June 2020. Out of the budgeted Non Tax Revenue of UGX. 8,386,511,663 for the year 2019/20, UGX. 9,601,887,145 was collected resulting into an over performance of UGX. 1,215,375,482 representing a performance of 114.49%. Out of the budgeted transfers from the Treasury of UGX 32.4Bn, UGX 23,28Bn (71.65%) was warranted resulting in an under performance of UGX 827,029,013, out of which, UGX 23,050,847,079 (98.9%) was spent, resulting into an unspent balance of UGX 234,813,590. All the 6 outputs/24 activities with a budget provision of UGX 32,499,201,000 were quantified. Of the 24 quantified activities assessed, 8 activities (33.3%) were fully implemented, 14 activities (58.3%) were partially implemented while 2 activities (8.4%) were not implemented at all. The Authority did not submit the annual monitoring plans and reports to NPA as required. However, all quarterly performance reports to MoFPED were submitted in time. I noted a significant receivables balance of UGX 9,180,990,559 at close of the financial year and this impairs the liquidity position of the Authority. The Authority incurred expenditure totalling to UGX 518,900,000 on settlement of legal cases and court awards which could be mitigated with adequate boundary opening and prompt legal action. I noted non-compliance with vehicle standardization guidelines of Government, non-maintenance of motor vehicle records, and high vehicle maintenance costs for the 3 FYs 2017/18 to 2019/20. The Authority failed to adequately manage private investments in CFRs, and major encroachment on 8 CFRs including Bugoma; Zoka; Bajo, Kuila and Wamale; Nsowe and Kalombe; Namanve; Nakalanga and Zirimiti; Kabwika

		Mujwalaganda; and Buti. <ul style="list-style-type: none"> Out of the approved staff establishment of 799 positions, only 344 (43%) are filled, with 455 positions vacant.
9	Nyabyeya Forestry College Opinion Unqualified	<ul style="list-style-type: none"> The College did not conduct an assessment of the implementation of its strategic plan which contained 24 objectives. Out of the budgeted Non Tax Revenue of UGX. 592,754,000 for the year 2019/20, UGX 662,588,972 was collected representing a budget performance of 111.8% of the target. Out of the Budgeted transfers from treasury of UGX.2,542,873,000, a sum of UGX.2,014,269,395 was received representing a budget performance of 79.2% of the target. Out of the realized revenue of UGX 2,736,487,267 a sum of UGX 2,419,916,454 was spent, representing an absorption rate of 88.4%. All the 22 activities implemented by the College during the financial year were not quantified. Whereas management explained that all the 22 planned outputs had been achieved, without quantification, I could not measure and verify the extent of achievement of the planned outputs. The College did not prepare and submit the annual monitoring plans and performance reports to MoFPED and NPA as required. I could not assess accuracy of the performance reports since the College did not have any. There has been a declining trend in students enrolment at College for the last four years from 431 in the year 2016/17 to 234 in 2019/2020. Out of the 130 approved positions only 47 (36.1%) had been filled leaving 83 vacant positions.
10	Farm Income Enhancement and Forest Conservation Project II (FIEFOC) Opinion Unqualified	<ul style="list-style-type: none"> Out of the budgeted revenue UGX 123,005,002,000 only UGX.76,708,236,000 was realized indicating performance of 62.3%. All the 135 planned outputs with a budget provision of UGX. 123 billion and actual releases of UGX 76.708 billion were fully quantified to enable measurement of performance. 40 of the 135 planned activities were sampled; 2 outputs (5%) were fully implemented, 12 activities (30%) were partially implemented while 26 (65%) were not implemented at all. There was delayed completion of construction works with only 1 of the 5 irrigation schemes attaining the targeted level of completion. I noted that the construction Works for Mubuku II in Kasese were done without NEMA Approval.
11	Water Supply and Sanitation Programme Support (WSSP II) under Joint Water and Environment Sector Support Programme (JWESSP) Opinion Unqualified	<ul style="list-style-type: none"> All the 6 strategic objectives of the Project were partially achieved and Two (2) out of the twenty eight (28) planned activities were not quantified. Nineteen (19) activities were partially implemented while three (3) activities were not implemented at all. I noted discrepancies in the budgeted amounts for components 1 and 3 between the Ministerial policy statement and project Work plan generated from Navision. Out of the planned disbursements of UGX. 88,088,164,000 for the year, UGX. 75,628,676,668 was realized representing performance of 85.9 % of the target. Out of UGX. 75,628,676,668 disbursed, UGX. 78,036,979,672 (103%) was absorbed by 30th June 2020. This was as a result of the rolling over of the unspent balance of UGX.42,435,899,139 from the previous financial year.
12	Water Supply and	<ul style="list-style-type: none"> Out of the planned disbursements of UGX.18,673,200,000 for the year, a

	<p>Sanitation on Refugee Hosting Communities in Northern Uganda Funded by (KFW) PROJECT – MoWE</p> <p>Opinion Unqualified</p>	<p>sum of UGX.6,213,437,064 was realized, representing performance of 33.2% of the target.</p> <ul style="list-style-type: none"> Out of UGX.6.213Bn received, a sum of UGX.4.546Bn was absorbed, representing an absorption level of 73.2%. All the 28 planned activities for the financial year 2019/2020 were fully quantified and of which; 10 activities (35.6%) were fully achieved, 14 activities (50%) were partially achieved, while 4 activities (14.3%) were not achieved.
13	<p>Uganda National Meteorological Authority (UNMA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of budgeted revenue of UGX.26,763,490,000 only UGX.18,102,000,000 was realized representing performance level of 67.6 % of the target. There was non-tax revenue worth UGX.1,451,265,112 was not budgeted for. Uncollected NTR of UGX.348.5 million from Uganda Civil Aviation Authority resulting from lack of computation schedules of Aeronautical Meteorological Services charges. Out of UGX 18,102,000,000 warranted, UGX 16,806,721,000 was absorbed by the authority leaving unspent balance of UGX.1,295,279,000 representing 93% absorption level. All 52 planned outputs with a budget provision of UGX.26,763,490,000 and actual releases of UGX.18,102,000,000 sampled were quantified. 33 of 52 planned outputs were sampled; 5 outputs (15%) were fully implemented, 3 activities (9%) were partially implemented while 25 (76%) were not implemented at all. Expenditure totaling to UGX.58,750,442 was mischarged on different account codes. UGX.34,072,409 was not accounted for. UNMA budgeted to spend UGX.1,150,000,000 on acquisition of motor vehicles; UGX.952,167,000 was warranted by the Treasury and spent by the Authority for the purpose. The Authority complied with the Government ban on acquisition of motor vehicles. All the 3 vehicles (100%) acquired at a total cost of UGX.84,418,489 were planned for. The engine capacity of the minibus acquired was above the recommended as per the vehicle standardization guidelines of Government. All the 3 vehicles were duly recorded in the assets register in the prescribed format. The Authority has a Transport Policy. Except for the Executive Director, all other vehicles were pooled for efficient management of fleet. Out of the budgeted vehicle maintenance of UGX 502,070,000, only UGX 288,177,317 was realized and spent for the 3 FYs 2017/18 – 2019/20 reflecting a funding shortfall of UGX 213,892,683 (42.6%). Of the 219 positions in the approved establishment structure, only 173 had been filled. Lack of an internal audit function. 44 of the 159 meteorological stations were non-functional.
14	<p>Investment Plan Preparation Grant for the Strategic Plan for Climate Resilience</p> <p>Opinion</p>	<ul style="list-style-type: none"> The Project received 100% funding of approved budget of UGX.1,683,358,518. However, the project objective has been partially achieved, with 6 activities outstanding. Out of the UGX.1,683,358,518 availed funding, only UGX.619,962,312 (37%) was absorbed, leaving a balance of UGX.1,063,396,206 un-utilized. All the 31 planned activities with a total budget of USD.1,500,000 were fully

	Unqualified	<p>quantified.</p> <ul style="list-style-type: none"> Out of the 10 planned activities for the period, only 1 was fully implemented, 6 were partially implemented, and 3 were not implemented at all. Noted that there was no a legal framework to enforce implementation of climate intervention actions.
15	<p>Multi - Lateral Lakes Edward & Albert Integrated Fisheries & Water Resources Management (LEAF II)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of a total of 11 strategic outputs, 3 outputs (27%) were fully achieved, while 8 outputs (73%) were partially achieved). Out of the budgeted loan revenue of USD 2,538,701.7, a sum of USD 1,745,960.35 was disbursed representing a performance level of 68.8% of the target, while out of the approved GoU counter-part funding budget of UGX 3,350,000,000 only UGX 3,239,026,378 (96.7%) was realized. Out of the total disbursement of USD 1,745,960.35 (UGX.6,401,056,774), only USD 1,364,415.24 (UGX.5,030,770,126) was spent, representing an absorption rate of 78.1%, while GOU realized performance of UGX 3,239,026,378 (96.7%). All the 12 planned outputs with 55 activities budgeted at USD 2,538,701.7 were fully quantified, while out of the 55 planned activities 10 were not implemented, 45 were partially implemented and none was fully implemented. All the 4 quarterly performance reports were prepared and submitted to the Bank as required. No inconsistencies were noted between the performance reports and my verification results. I noted delayed completion of works at Dei and Kitebere Landing Sites due to rising water levels and floods.
16	<p>Third National Communication</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned disbursements of USD 138,293 for the year, a sum of USD 150,000 was received representing performance of 108% of the target. However, Project management did not adjust the work plan and budget to reflect the utilization of additional disbursement. Out of the USD 150,000 released, USD 149,937.79 was spent, representing an absorption level of 99.96%. All the 35 planned activities with a total budget of USD 138,293 were not fully quantified in the project work plan. The Project Implementation document did not indicate the unit of measurement for each of the planned activities. A review of the Project implementation report which had activities quantified indicated that 4 of the activities (11%) were fully implemented, 16 (46%) were partially implemented while 15 (43%) were not implemented at all.
17	<p>Biennial Update Report</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned disbursements of USD 235,254.38 for the year, only USD 155,000 was realized representing performance of 65.9% of the target as a result some activities such as; dissemination of the report to the relevant stakeholder and translation thereof was not implemented. The 67 planned activities with a total budget of USD 235,254.38 were not fully quantified and instead reported in generic terms such as; Technical capacity building including participation in national and regional/or international workshops, meetings on GHG inventory, Conducting consultations with key stakeholders to get buy-in and support into the biennial update reporting process, Reviewing the relevant documents, policies and development programmes, and population and housing census. All the planned activities with the exception of dissemination of the report to the relevant stakeholder and translation thereof were implemented.
18	Enhancing Resilience of Communities against Climate Change (EURECCA)	<ul style="list-style-type: none"> All the four (4) strategic goals of the Project were partially achieved. The project did not prepare an annual work plan and budget to aid assessment of revenue performance.

	Opinion Unqualified	<ul style="list-style-type: none"> Out of the approved GoU co-founding Budget Estimates of UGX 1,500,000,000 for the period 1st July 2019 to 30th June 2020, UGX 1,372,656,420 (91.5%) was released. Out of the total disbursement of UGX 3,679,375,000, a sum of UGX 3,634,757,055 was spent, representing an absorption rate of 98.8%. All the 52 planned activities were fully quantified. Out of the 52 planned activities 45 (86%) were fully implemented, 7 (14%) were not implemented at all. All the 4 quarterly performance reports were prepared and submitted as required. No inconsistencies were noted between the performance reports and my verification results. The project did not implement the recommendations of the Steering Committee.
19	National Water and Sewerage Corporation (NWSC) Opinion Unqualified	<ul style="list-style-type: none"> I noted that the Board of National Water and Sewerage Corporation is not fully constituted, as the representative of the Ministry of Water and Environment was yet to be appointed as required by the law and yet the Ministry would offer strategic guidance regarding policy issues on the operations of the Corporation. There is a risk of non-compliance with government policy matters by management of the Corporation. I noted that the National Water & Sewerage Corporation uses the Lump sum payment schedule 3 (Termination/retirement /resignation /expiry of employment) of PAYE return for computing tax on gratuity for employees whose contracts are still running instead of schedule 4 (Annual/irregular/lump sum payments) of PAYE return. Non-compliance with schedule 4 of PAYE Return in accordance with Income Tax Act may attract penalties and interest against Corporation.
20	Integrated Water Management and Development Project (IWMDP) – NWSC Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
21	Protection of lake Victoria Kampala Sanitation Project (WATSAN) – NWSC Opinion Unqualified	<ul style="list-style-type: none"> Project financing agreements in relation to WATSAN 1 were signed by GoU and Lenders effective 28 April 2011. Under the agreements GoU was supposed to co-fund the project to the tune of EUR.28.9 million. However, an analysis of the project financing disbursements indicated that whereas the Co-financing partners have achieved more than 75% disbursement, GoU contribution was at 24% over the nine (9) year period. There is a potential risk of delays in project completion if GoU fails to disburse the committed funds.
22	National Water and sewerage corporation-kampala water lake victoria water and sanitation (KW-LV WATSAN II) project Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
23	Kampala Sanitation Programme (KSP) – Phase I, Lake Victoria Protection Project –	<ul style="list-style-type: none"> I noted that the Project had several Contingent Liabilities as described below; <ul style="list-style-type: none"> a) The Contractor's claim of Euros 21.7 million arising from the contractual obligation of extension of time and causation of delays in project

	Phase II Opinion Unqualified	<p>completion, had not been approved;</p> <p>b) A compensation claim of UGX.220 million by an individual, and the matter is now before the Land Division of the High Court Civil suit No.109 of 2019, had not been determined by Court; and</p> <p>c) A compensation claim of UGX.1.15 billion by a business firm which is under the Land Division of the High Court HCCS NO. 518 of 2016, had not been determined by Court.</p>
	ENERGY SECTOR	
1	Ministry of Energy and Mineral Development (MEMD) Opinion Unqualified	<ul style="list-style-type: none"> The Ministry budgeted to receive UGX.532.08Bn out of which, UGX.329.6Bn was warranted, resulting in a shortfall of UGX.202.48Bn, which was 38% of the budget. Revenue shortfalls affect the implementation of planned activities. Furthermore, out of the warranted amount, the entity spent UGX.325.3Bn resulting into unspent balance of UGX.4.3Bn, representing an absorption level of 98.7%. The Ministry budgeted to collect NTR of UGX. 19.4Bn. Out of this, only UGX.13.4Bn was collected, representing a performance of 69% leading to a shortfall of UGX.6.Bn. I sampled 50 that were fully quantified outputs under the Ministry with a total of eighty-two (82) activities worth UGX.42.81Bn, and noted that: Seven (7) outputs with a total of seven (7) activities worth UGX.1.74Bn were fully implemented; Thirty-eight (38) outputs with a total of Seventy (70) activities worth UGX 39.02Bn were partially implemented; and Five (5) outputs with a total of five (5) activities worth 2.05Bn were not implemented at all. The Ministry received UGX.1,854,355,433 in royalties during the year, in addition to UGX.957,025,482 from the previous period. However, only UGX.2,369,310,643 was paid out to beneficiaries leaving an outstanding balance of UGX .442,070,272 undistributed as at 30th June 2020. There were deemed energy Payments to Achwa River Energy Project (ARPE) (41 MW) had accumulated to UGX. 64.69 Billion, and of which, only UGX. 10.33 Billion was released leaving unpaid claims of UGX. 54.36 Billion. These claims are as a result of the inadequate transmission infrastructure to evacuate all the power produced by the dam. Similarly, Tariff-financed deemed energy payments amounted to UGX.46.1 Billion as at 30th June, 2020 of which UGX.22.2 Billion related to FY 2018/19 and UGX.23.9 Billion related to FY 2019/20. Deemed energy liabilities/payments cause a significant strain on government resources in electricity subsidies, and may negatively impact on consumer electricity prices when charged through the tariff. There was undeclared mineral imports and exports, worth UGX.8,305,914,024, which resulted into royalties worth UGX.102.7 Million being not collected from the vermiculite. I further noted that between FY 2017/18 and FY 2019/20, minerals worth UGX.26 Billion were imported into the country without import permits as required by the law. I noted slow progress in the payments of claims for Project Affected Persons (PAPs). 78 PAPs remained unpaid for Karuma and 54 PAPs for Isimba as at 30th June, 2020 with an outstanding amount of UGX.980,337,045. 1,452 PAPs for West Nile Grid Extension Project with outstanding claims of UGX. 1,843,036,400 also remained unpaid.
2	Grid Extension Reinforcement Project (GERP) Opinion Unqualified	<ul style="list-style-type: none"> Out of the budgeted donor funds of USD. 18,178,000 for the year, USD. 16,178,000 was received representing a performance of 89%. Out of the budgeted GOU funds of USD.8,683,000 in the financial year, USD.5,570,819 was received representing a performance of 64%. Out of the total funds of USD 21,796,340 received for the period, USD.1,073,018 was utilized, leaving an unspent balance of USD.20,723,322, representing an absorption rate of only 5%.

		<ul style="list-style-type: none"> I noted that Key project activities, such as Operational support to UETCL and construction of the Gulu-Nebbi-Arua Transmission Line, had not commenced by the time of audit due to delays in the procurement processes. Out of 3,284 PAPs under Kole-Gulu-Nebbi –Arua Transmission Line Corridor, only 2,021 (61.5%) had been compensated, leaving a total of 1,263 PAPs outstanding. Furthermore, construction of resettlement houses for 86 PAPs had not commenced by the close of the financial year.
3	Rural Electrification Agency (REA) Opinion Unqualified	<ul style="list-style-type: none"> I noted that the Agency makes its Annual budgets basing on the Rural Electrification Strategy and Plan (RESP) for the ten-year period 2013-2022 which was not aligned to the NDP II 5 year period (2015/16 – 2019/20). Out of the budgeted revenue under GOU of UGX.166.75Bn for the financial year 2019/2020, a sum of UGX.86.14 was collected representing performance of 52% of the target. The Agency had an unspent balance of UGX. 8.067Bn, representing absorption level of 91%. The entity also receives external funding, and out of an approved budget of UGX. 894.0Bn, a sum of UGX. 572.5bn was received, representing a performance of 64% from external funding. UGX.365.514bn was spent by the entity resulting into unspent balance of UGX.207.08bn representing an absorption level of 63.8%. Out of the budgeted Non tax revenue of UGX. 38.61Bn for the financial year, UGX.59,838,798,760 was collected, representing a performance of 155%. I sampled 7 outputs with 20 activities worth UGX.439.626Bn representing 100%, and noted that 2 outputs with 10 activities worth UGX 256.97Bn were not quantified to enable measurement of performance. Furthermore of the 4 out puts quantified worth UGX 158.8Bn, 1 output representing 75% was fully implemented while 2 outputs representing 50% were partially implemented. The Agency did not prepare accurate Performance Reports, contrary to Paragraph 55 of the budget execution circular for the financial year 2019/2020. There were no reconciliation reports of UGX. 6,852,322,813, paid as compensations to Project Affected Persons by the Post Bank. Domestic arrears totalling to UGX.25.67Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. I noted shortcomings in the Agency's fleet management which included non-compliance with the vehicle standardization guidelines of Government, inadequate allocation of vehicles and inadequate vehicle maintenance planning and funding.
4	Energy for Rural Transformation ERT (REA) III Opinion Unqualified	<ul style="list-style-type: none"> Out of the available funds UGX 165Bn for the period under review, UGX 111.762bn was utilized, with an unspent balance of UGX. 53.275bn as at 30th June 2020, representing an absorption level of 67%. The funds disbursement over the project life was at 42%. There was delayed project implementation for Medium Voltage with Associated Low Voltage networks, under Fast Track 1 and Fast track 2 , with overall project completion at 70% and 90% respectively. Construction works under Fast track 3 and 4 had not yet commenced. There were outstanding compensations for Project Affected Persons under the line constructions. Under the Line schemes A,B,C,D and E, the Resettlement Action Plans reports had been completed ,however, compensation of PAPs had not yet begun. Under Fast Track 1 line construction, 43 PAPs were not yet compensated.
5	Uganda Petroleum Fund (UPF) Opinion	<ul style="list-style-type: none"> I noted a delay in the establishment of a Fiscal Rule to guide appropriation of Petroleum Funds. The lack of clarity increases the risk of spending more today rather than investing for future generations. I noted that from the financial year 2014/15 to 2019/20 a total of

	Unqualified	UGX.11.3Bn relating to training Fees, had been paid into the petroleum Fund by the International Oil Companies. However Government agencies have not accessed these funds for the purpose as stipulated in the Production Sharing Agreements.
6	Petroleum Authority Uganda (PAU) Opinion Unqualified	<ul style="list-style-type: none"> There was a shortfall in releases of UGX.6.58Bn representing 13%. Further, the entity remained with unspent balance of UGX. 1.24Bn representing an absorption level of 97%. I assessed the implementation of eight (8) outputs that were fully quantified with a total of twelve (12) activities worth UGX.33.19Bn, and noted that 3 (37.5%) had been fully achieved, 4(50%) were partially achieved while 1(12.5%) was not achieved at all.
7	Electricity Regulatory Authority (ERA) Opinion Unqualified	<ul style="list-style-type: none"> Out of the planned 37 strategic goals to be achieved by the Authority; 13 were fully achieved while 24 were partially achieved. Out of the budgeted revenue of UGX.28.27Bn for the financial year 2019/2020, UGX.28.34Bn was collected representing performance of 100.24% of the target. Out of the total receipts of UGX 28.34Bn, UGX. 24.28Bn was spent by the entity resulting in an unspent balance of UGX. 4.06Bn representing absorption level of 86%. Out of the forty eight (48) critical tasks under the six (6) core focus areas, fourteen (14) tasks had been fully achieved, twenty seven (27) were partially achieved while seven (07) were not achieved at all. I noted Outstanding receivables amounting to UGX.358,857,596 relating to license fees and permit applications fees that were outstanding for more than 90 days at the end of the financial year. I noted that the entity procured three (3) vehicles in the last three years at a cost of UGX.593.66M. However, two (2) of the vehicles acquired at a total cost of UGX.411.95M exceeded the recommended engine capacity. There was delayed amendment of the Electricity Act by three (3) years and this has affected the ability of the Electricity Regulatory Authority to execute its mandate. I noted that although UMEME had surpassed the conversion target for new customers to the prepayment metering system by 51%, the company had fallen short of the target for existing customers by 56%. It was further noted that the company performed 75% below the 2019 set target.
8	Uganda Electricity Distribution Company Ltd (UEDCL) Opinion Unqualified	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX.65,585,831,000 for the financial year 2019/2020, UGX. 55,913,052,000 was collected representing performance of 85 % of the target. Out of the projected connection fees of UGX.1,871,741,025, the Company remitted UGX. 1,141,383,399 to Rural Electrification Agency (REA), a leaving a balance of UGX.730,357,626 outstanding. I sampled 59 interventions/critical activities implemented under the 4 sampled departments and noted that twenty 24 tasks had been fully achieved, 16 were partially achieved while 19 were not achieved. Connection materials worth USD. 156,358.56 and UGX.49,303,000, supplied by REA to the Company remained unaccounted for. There is a risk that the these connection materials may be misappropriated. I noted that the Company procured 31 vehicles in the last three years at a cost of 2,036,365,982. Shortcomings were observed in the company's fleet management which included Improper maintenance of Motor Vehicle Records, Absence of Annual Motor vehicle Inspection and Non-compliance with disposal conditions. I also noted that the company did not have a fleet management policy.
9	Uganda Electricity Generation Company	<ul style="list-style-type: none"> A review of the budgets and management accounts revealed that out of the budgeted revenue of UGX.310.7Bn for the year 2019/20, only UGX.200.7Bn

Ltd. (UEGCL) Opinion Unqualified	<p>was realized representing performance of 64.5% of the target. The major funding gaps were noted under projects i.e.; Nyagak, Muzizi and Karuma, which received only 56%, 30% and 71.5%, respectively of the anticipated revenue.</p> <ul style="list-style-type: none"> • Out of the total receipts for the financial year of UGX.200.71Bn, UGX.152.55Bn was spent by the entity resulting in an unspent balance of UGX.48.66Bn, representing an absorption level of 76%. • I sampled 64 interventions/critical activities implemented under the 6 sampled business units and noted that eight (8) tasks had been fully achieved, thirty seven (37) were partially achieved while nineteen (19) were not achieved at all. • I noted for the year ended 31st December 2019 estimated capital investments amounting to UGX.38.7Bn had not been recovered through the capacity price as at that date. This liability is expected to escalate further given that ESKOM had made additional investments worth UGX.21.4Bn in the year 2019 which were pending verification by the Electricity Regulatory Agency. This could lead to a significant liability payable by GOU at the end of the concession. • I noted that UGX.111.7Bn in relation to depreciation (28.7Bn) and return on Equity (83Bn) were disallowed and only administration fees of UGX 5.9Bn was allowed by ERA. There is a risk that under billing will affect the ability of the Company to carryout asset rehabilitation/replacement during and after the useful life of the plant. In addition, UEGCL may not be able to operate as a self-sustaining entity due to a possible reliance on government support to refurbish the plant. • I noted that an EPC Contractor submitted interest claim worth USD.21,095,655 on account of delayed payment of interim payment certificates 36-41, which had not been resolved. Relatedly, orders in favor of Government worth USD.47,893,876 had not been resolved. • I noted outstanding Non- conformance by the Karuma EPCC, which included mechanical and electrical works, such as; Corrosion damages on the blades of the turbine runners Units 2 and 4, Laid cables are not following approved cable works Lists i.e. Power cables and signal/command cables are not separated, cable trays overfilled, while others remained empty, and inappropriate cable labeling, undersized cubicles, corroded cubicles, no space behind the cubicles for maintenance purposes. • I noted significant delays in the completion of Karuma HPP. The 5- Year Project became effective in August 16, 2013 implying that the initial completion date was 16th December 2018. This was extended to 30th November 2020, resulting into a delay of two (2) years from the initial planned commissioning date. This was majorly attributed to delays in land acquisition and the impact of COVID-19. • I noted delayed commencement of the construction of Muzizi Hydro Power Project. The Republic of Uganda signed credit facility agreements with two development partners in 2016 to finance the construction of Muzizi Hydro power project with expected completion date of December 2023. However, the construction of this project had not commenced after close to 4 years from date of signing the credit facility. As at 30th June 2020, GOU had so far paid commitment fees amounting to EUR 798,750. • I noted delayed commencement of the construction of Nyagak Hydro Power Project. The strategic partner had failed to attain expected Commercial Operations Date (COD) of 20 April 2019 from the effective date of 10th April 2015 as per the granted generation license. The June 2020 progress report of the strategic partner indicated progress of only 19.3% and the developer had submitted a request to the Regulator (Electricity Regulatory Authority) to extend the COD by 48 Months from the initial 40 Months ending 20th April
---	---

		2019.
10	Uganda Electricity Transmission Company Limited (UETCL) Opinion Unqualified	<ul style="list-style-type: none"> During the financial year audited, deemed energy purchases amounted to UGX 104.4 bn. A review of the statement of comprehensive income showed that deemed energy constituted 9% of the energy purchases in the financial year and these purchases constrain funds available for working capital requirements and operations. A review of the Power Purchase Agreement (PPA) between UETCL and the firm in charge of a Thermal Power Generation Complex revealed that the firm was supposed to install 8MW Thermal Power Plant in Arua, and 50MW power generated at Tororo was to be transferred to Arua as per the amended PPA. However, only 3.8 MW was installed at Arua instead of the agreed 8MW in the PPA. The firm billed UETCL UGX.3,052,165,749 for Capacity charges at 8MW instead 3.8MW for the period July 2019 to June 2020, thus leading to an over payment of UGX.1,602,387,018 by UETCL. UETCL procured goods, works and services amounting to UGX 38,079,664,715 outside the procurement plan. Unplanned procurements could affect implementation of other planned activities and achievement of intended results.
11	Opuyo- Moroto 132kv Transmission Line Project -Uganda Electricity Transmission Company Limited (UETCL) – 2017 Opinion Unqualified	<ul style="list-style-type: none"> I noted that by the year ending 30th June 2017 only USD 341,112 had been disbursed representing 0.4% of the Loan amount and USD 80.2 Million remained unutilised. I noted that by 30th June 2017, only 821 PAPs (71%) out of 1,163 had been compensated leaving a balance of 342 PAPs (29%) not compensated. This poses a risk of outstanding compensation for PAPs further delaying the project implementation. I noted that USD 43,401 advanced to staff members to perform various activities was not accounted for within the stipulated time contrary to the FPPM. There was no evidence to show that efforts were made to recover from the respective salaries.
12	Opuyo- Moroto 132kv Transmission Line Project -Uganda Electricity Transmission Company Limited (UETCL) – 2018 Opinion Unqualified	<ul style="list-style-type: none"> I noted that despite the budget for the procurement process being UGX 347,429,563 (USD 96,081), the actual expenditure incurred by 30th June 2018 was UGX 517,319,424 (USD 143,064) and was mainly on expensive retreats while processing bids. I noted that up to USD 10,203 that was advanced to staff to perform various activities was not accounted for within the stipulated time. There was no evidence to show that efforts were made to recover from the respective staff salaries.
13	Uganda National Oil Company (UNOC) Opinion Unqualified	<ul style="list-style-type: none"> There was a shortfall in releases amounting to UGX.2.06bn representing 6% of the budget. Out of the released funds, the entity remained with an unspent balance of UGX.3bn at the end of the F/Y representing an absorption level of 91.3%. Out of a sample of 13 out-puts with 38 activities worth UGX.29.02Bn representing 92% of the total budget, 2 outputs with 4 activities worth UGX.0.055Bn were fully implemented, while 11 with a total of 34 activities worth UGX.27.186Bn were partially implemented. Out of the 34 activities, 13 were fully implemented (38%), 12 (35%) were partially implemented while 9 activities (27%) remained unimplemented. I noted delayed disposal of 45,211 barrels of test crude oil from the Albertine Graben received from MEMD in 2017. I noted challenges facing the Company in acquisition of acreage for exploration and appraisal. There were challenges to meet performance obligations under the Joint Venture Agreement between the concessionaire and UNOC regarding the Jinja Petroleum strategic tank reserve.

14	<p>Energy for Rural Transformation (ERT) (PCU)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The Project budgeted to receive USD 3,475,913.66 out of which, USD 2,400,000 was released, resulting in a shortfall of USD 1,075,913.66, which was 31% of the budget. • Out of budgeted UGX 1.27 Billion GOU counterpart funding for the period, only UGX. 439 Million was released, resulting into a shortfall of UGX. 831 Million, which was 34.6% of the budget. • Out of a cumulative project releases of SD 4,478,569.41, a sum of USD. 2,858,271.39 had been spent by the project since inception, resulting in an unspent balance of USD.1,620,298.02, representing an absorption level of only 64%. • I noted that bid evaluation was still on-going for the supply, installation, commissioning and maintenance of solar photovoltaic energy packages in schools, with an expected contract award by year end and commissioning expected by November 2021. • I noted under supply, installation, commissioning and maintenance of solar photovoltaic energy packages in 309 Health Centers that 224 of the Centers had been completed, with the remaining 105 installations expected by February 2021. • I noted under energizing Water Supply Schemes (WSS) that whereas Lot 1 to 3 had been completed and commissioned, Lot 4 and 5 relating to 11 WSS, contract award and installation commencement was expected by 15th March 2020 with final commissioning by 15th November, 2020. However, due to procurement delays, the two contracts were awarded in July 2020 with an expected completion date of July 2021.
15	<p>Energy for Rural Transformation (ERT) (PSFU)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • There was a shortfall in releases amounting to USD 643,885, representing a performance of 65% of the budgeted amount of USD 993,861. Further the project had an unspent balance of USD 389,365 representing an absorption level of 48% of the released amount. • I noted that out of the Planned construction of six community based micro hydro power generation schemes in the districts of Kabarole and Kasese , only four sites were approved for feasibility studies by the Electricity Regulatory Authority (ERA) and Rural Electrification Agency (REA). • I noted that Key Project activities such as feasibility studies of 4 pico- and micro hydro sites, supply and installation of electro-mechanical equipment for pico- and micro-hydro power plants and related civil works, and Resettlement Action Plan implementation had not commenced.
16	<p>Energy for Rural Transformation III Implemented by Uganda Energy Credit Capitalization Company Limited (ERT III-UECCCL)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
17	<p>Energy for Rural Transformation (ERT) (BoU)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • No material issues.
18	<p>Clean Cooking Project</p> <p>Opinion</p>	<ul style="list-style-type: none"> • No material issues.

	Unqualified	
19	Uganda Rural Electrification Access Project (UREAP) IDB I Opinion Unqualified	<ul style="list-style-type: none"> There was a shortfall in releases amounting to UGX 168.8 Bn representing an absorption level of 85%. There was an unspent balance of UGX. 0.59.3 Bn. Further, the Project had a Low Funds Disbursement over the Project Life representing 18.16% under the ADB Loan, 21.11% -EU Grant and 49.2% under GOU funds. I noted that under Supply and Installation of Medium Voltage Networks and Last Mile Consumer Connections- Lot 1, the overall project status was 64.98%, with surveys, designs and pole erection completed, however conductor stringing for Medium Voltage and Low Voltage network was still on-going. I noted that under Installation of Medium Voltage Networks and Last Mile Consumer Connections Lots 2 to 7, delays in implementation of the Contract works were significantly behind schedule. The overall project progress at the time of audit was at 18.13%. I noted that out of 4,761 identified PAPs under Lot 1 to 11, only 1,391 PAPs (29%) under Lot-1 had been compensated, leaving 3,370 PAPs not compensated. Disclosures, verifications and signing of consent forms were on-going.
20	Kilembe Mines Company Ltd (KML) Opinion Unqualified	<ul style="list-style-type: none"> The entity budgeted to receive UGX.2.506Bn out of which, UGX.1.394Bn was earned, resulting in a shortfall of UGX.1.112Bn which is 44.4% of the budget. Out of a cumulative amount of UGX.1,616,444,320 available for spending, UGX.1,557,866,752 (excluding depreciation and provisions) was spent by the entity resulting in an unspent balance of UGX.58,577,568 representing an absorption level of 97.4%. Under work plan implementation, I noted that power generation targets were partially achieved because of the frequent outages on the line and the flash floods and landslides that affected the power infrastructure. I noted that the Company is yet to recognize any impairment loss to reflect the impact of destroyed assets swell waters that broke the banks of river Nyamwamba. I noted that the payables increased by 8% from UGX.902,364,489 at the end of FY2018/19 to UGX.965,604,900 as at the end of FY2019/20. In addition, the board retainer was not paid for the whole year. I noted Potential for Revenues from the Cobalt Tailings which have not been explored to provide a ready source of cash flows to the company. There is lack of funding and financial support for restoration of damaged assets. There is potential loss of value of the 1,165 tons of copper concentrates that were produced from Tibet Hima Mining Company Limited (THMCL)'s operations and are currently stockpiled in the mill yard. I analysed the financial performance and business viability of the entity for the financial year ended 30th June 2020 and noted inadequate performance and weak financial position. I noted failure by the company to Recover Permits and Mining Lease from Tibet.
21	Electricity Sector Development Project (ESDP) - UETCL June 2019 Opinion Unqualified	<ul style="list-style-type: none"> Out of the availed funds of UGX. 17,322,253,711 in the period under review, UGX. 9,915,236,127 was utilized, resulting into an unspent balance of UGX. 7,407,017,584, representing absorption level of only 57%. I noted that Key project activities such as the construction of the 220kV Kawanda –Masaka Transmission Line, Bujagali substation upgrade , Transmission line bays for Kawanda interconnectors, including Kawanda, Masaka and Mbarara Substation works were completed and energized in

		<p>2019, three years after the initial completion date of 2016.</p> <ul style="list-style-type: none"> Out of the total number of 2,670 Project Affected Persons (PAPs) 2,390 (90%) were compensated, leaving a balance of 280 PAPs.
22	<p>Electricity Sector Development Project (ESDP) - UETCL June 2020</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the availed funds of UGX. 10,070,594,584 for the period, only UGX. 4,529,530,134 was utilized, leaving UGX. 5,541,064,450 representing an absorption level of only 45%. I noted that Key project activities, such as the construction of the 220kV Kawanda –Masaka Transmission Line, Bujagali substation upgrade , Transmission line bays for Kawanda interconnectors, Including Kawanda, Masaka and Mbarara Substation works were completed and energized later than the original target of 3 years. Out of a total number of 2,661 Project Affected Persons(PAPs), 2,456 (92%) were compensated, leaving a balance of 205 PAPs outstanding.
23	<p>Fuel Marking and Quality Monitoring Program (FMQP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the Approved Budget of UGX.8,227,363,200 for the Financial Year 2019/20, the entity realized UGX.7,908,669,453 representing performance of 96.1% of the target. I noted that out of the Four (4) sampled activities with a total expenditure of UGX.5,636,204,578, only two (2) activities (50%) with a total expenditure of UGX.4,973,679,927 were fully implemented whereas the remaining two (2) were partially implemented. I noted that the program did not plan and budget for monitoring and enforcement of quality standards for LPG and lubricants sold to consumers. I noted that the program established a fully equipped laboratory for the operation of the Fuel marking and quality monitoring program in 2009, however, the laboratory is yet to be accredited due to non-compliance to the international standard ISO/IEC 17025:2017.
24	<p>Atomic Energy Council (AEC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted funds of UGX.28Bn for the period, UGX.10.68Bn was released, resulting in a shortfall of UGX.17.32Bn which is 62% of the target. Out of the budget for NTR of UGX.260M for the period, UGX.281.93M was collected, representing a performance of 101% of the target. I assessed the implementation of 10 outputs that were fully quantified worth UGX.5.54Bn and I noted that 7 outputs worth UGX.4.04Bn were partially implemented, 3 outputs worth 1.5Bn were not implemented at all. I noted inadequate radiation protection and safety laboratories, the calibration of dosimetry equipment were undertaken in Tanzania through the Tanzania Atomic Energy Commission at a cost of USD 200 per unit. I noted Non-compliance with Standard Operating Procedures (SOPs), Out of 67 facilities, 20 were closed as at 30th June 2020. Out of a total of 443 active facilities, 196 facilities (44.2%) were unlicensed. Of these, 59 had not been licensed before, 137 had expired licenses. Of the unlicensed facilities 140 were private entities while 31 were Government entities.
25	<p>Strengthening the management of Oil and Gas project in Uganda (SMGPU) Phase 3</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted Donor funds of USD 451,962 for the period, USD.240,107.21 was received, representing a performance of 53%. Out of the budget of UGX. 1.1Bn under GOU counterpart funds , No funds were received in the period under review. I noted that Key project activities, under the Resource Pillar, Revenue pillar, Environment Pillar and Safety Pillars were not implemented owing to COVID-19 constraints.
26	Mbarara - Nkenda; Tororo - Lira Transmission Lines	<ul style="list-style-type: none"> Out of the available funds of UGX.9,780,730,937, for the period, UGX.8,227,706,438 was utilized, resulting into an unspent balance of UGX.1,453,024,499 representing an absorption level of 84%. I noted that Key project activities, such as construction of the Mbarara –

	Opinion Unqualified	Nkenda Transmission Line was completed and energized. However construction of the Tororo –Lira Segment was not yet completed inspite of the initial completion date of 27th January 2015. <ul style="list-style-type: none"> Out of 4,701 PAPs, under Tororo-Line Transmission Line segment, 4,380 had been compensated leaving a balance of 321 PAPs (7%). Under Mbarara-Nkenda Transmission Line segment, out of the 1916 PAPs, 1689 were compensated leaving a balance of 227 (12%) PAPs. Delayed compensation denies PAPs their livelihoods.
27	Nile Equatorial lakes subsidiary Action Plan (NELSAP) Opinion Unqualified	<ul style="list-style-type: none"> Out of the available GoU funding of USD 6.28M, only USD 1.52M was absorbed leaving an un-spent balance of USD.4.758M (UGX.17.486bn). I noted that the Project has contingent liabilities totaling to UGX.786,000,000 and USD.651,511 relating to court cases concerning Project Affected Persons (PAPs). The Project financing ended and these contingencies have not crystalized and there has been no provision for their future settlement. I noted under Lots 1 to 5 on the Construction of Rural Electrification Schemes in various regions of the Country, that stringing of Medium and Low Voltage Lines was not undertaken, Installation of Transformers and Erection of Poles were partially done. Similarly, under Lot 6; on Construction of Medium and Low Voltage Networks under the Rural Electrification schemes in the Eastern and North Eastern Service territories, delivery and erection of poles, structural dressing and stay assembly works had been done, but the MV and LV stringing was on-going. The transformers and switchgear were not installed as planned by the contractor hence delayed project completion.
28	Hoima - Nkenda Transmission Lines Opinion Unqualified	<ul style="list-style-type: none"> Out of the funds received of UGX.13,669,864,243 for the period,UGX.4,888,500,820 was utilized , resulting to an unspent balance of UGX. 8,781,363,423 representing an absorption level of only 35.7%. I noted outstanding receivables totalling to UGX 140,272,966 relating to unrecovered advance payment to a contractor who abandoned the construction of resettlement houses for project affected persons in 2012. The case is in Court. I noted that Key project activities, such as construction of Nkenda-Hoima Transmission Line and Associated substations were completed and energized. However there were some pending defects on the Nkenda and Hoima Substations.
29	Hoima – Kinyara – Kafu Transmission Line Opinion Unqualified	<ul style="list-style-type: none"> Out of the available funds of USD 1,893,414, for the period, USD. 62,169 was spent, resulting into an unspent balance of USD. 1,831,245, representing absorption level of only 3%. I noted delayed construction of the Hoima- Kafu Transmission Line, due to cancellation of a World Bank Loan in October 2017. The New funding arrangements for the Project had not been concluded by 30th June 2020. Out of 509 identified Project Affected Persons (PAPs) under Kinyara-Kafu segment, 458 (91%) were compensated, leaving a total of 51 PAPs not compensated.
30	Uganda Electricity Credit Capitalization Company Limited (UECCCL) Opinion Unqualified	<ul style="list-style-type: none"> No material
31	Mirama Kabale Electricity Transmission Line and Distribution Project – UETCL –	<ul style="list-style-type: none"> No material issue.

	2016/2017 Opinion Unqualified	
32	Mirama Kabale Electricity Transmission Line and Distribution Project – UETCL – 2017/2018 Opinion Unqualified	<ul style="list-style-type: none"> No material issue.
33	IDB III - Grid Rural Electrification Project 2019 Opinion Unqualified	<ul style="list-style-type: none"> Out of the Loan amount of USD 70,730,000, the Bank disbursed USD 43,465,023.03 representing 61%. Of the funds owing to slow absorption of the loan. I noted that under Lots 1 to 5, Construction of Rural Electrification Schemes in various regions of the country, construction works such as stringing of Medium and Low Voltage lines were not undertaken, while Installation of Transformers and Erection of Poles were partially done. Under Lot 6; Construction of Medium and Low Voltage, the delivery and erection of poles, structural dressing and stay assembly works were done, however the MV and LV stringing was still on-going. The transformers and switchgear were not installed as planned.
34	IDB III - Grid Rural Electrification Project 2020 Opinion Unqualified	<ul style="list-style-type: none"> Out of the loan amount of USD 70,730,000, the Bank disbursed USD 16,404,065.70, giving a cumulative total disbursement of USD 59,869,078.73, over the project life, representing a performance of 84.6% of the total loan facility. There were shortfalls of 42.03KM, 118.931KM and 24 transformers, between the planned and actual Medium, Low Voltage lines and transformers constructed under Lot 1 respectively. I noted shortfalls of 37.18KM, 4.88KM and 9 transformers, between the planned and actual Medium, Low Voltage Lines and transformers constructed under Lot 2. respectively. I noted that out of the Planned 242.18KM Medium voltage, 516.6KM Low Voltage lines and 151 transformers, 209.37KM, 312.66KM and 168 transformers were installed under Lot 4 respectively.
35	National Content Development for the Oil Sector Project (NCDO) Opinion Unqualified	<ul style="list-style-type: none"> Out of the approved Project grant of USD 500,000 (UGX.1.846bn) for the various project activities, only USD 282,980 (UGX.1.045bn) was released, representing a performance of 56.5%. However, by the time of project closure, only USD 203,287 (UGX.0.751bn) had been absorbed by the Project representing 40.7% leaving an un-spent amount of USD 79,692.67 (UGX.0.294bn). Key Project activities such as; Support to the Development of the Petroleum Geosciences Program at Makerere University, and the printing and dissemination of the National Content Policy and Regulations, were not undertaken.
	EDUCATION SECTOR	
1	Ministry of Education and sports (MoES) Opinion Unqualified	<ul style="list-style-type: none"> Out of the planned 61 strategic targets/goals, 8 targets had been fully achieved, 5 were partially achieved, 4 not achieved at all, 21 targets were not measurable because they lacked targeted outputs, while 24 outputs were not tracked across the duration of the strategic plan hence not measureable . Out of the budgeted NTR of UGX.6,276,078,909 for the financial year 2019/2020, only UGX. 135,112,603 was collected representing performance

		<p>of 2.15% of the target.</p> <ul style="list-style-type: none"> There was a shortfall in releases amounting to UGX.54.71bn representing 11.7% of the budget. Furthermore, the entity remained with unspent balance of UGX.14.271Bn representing an absorption level of 95%. The Ministry received off-budget financing to the tune of UGX.17,904,491,000 which was not transferred to the consolidated fund as required by the law. I sampled 27 out-puts worth UGX.215.91 representing 76% of the total budget and noted that 6 outputs with 7 activities and expenditure worth UGX.28.5Bn were not quantified to enable measurement of performance. I also noted that One (1) output with 5 activities and expenditure worth UGX.1.43Bn was insufficiently quantified. Furthermore, of the 65 quantified activities worth UGX.186Bn assessed; 4 activities representing 39% was fully implemented while 28 activities representing 33% were partially implemented as 21 activities representing 28% were not implemented at all. Arrears totalling to UGX. 26.6Bn remained unsettled at close of the year contrary to Section 21(2) of the Public Finance Management Act, 2015. I noted that the ministry had obligations amounting to UGX.9, 113,441,500 regarding court awards, but there was no budget provision for their settlement. The Ministry paid domestic arrears of UGX.266,427,349 which were neither disclosed in the prior year financial statements nor the final budget for the financial year under review. There was lack of Land titles for beneficiary schools constructed by the Ministry under TIET, BTVET. I noted that the entity procured 43 vehicles in the last three years at a cost of 7.8Bn, but shortcomings were observed in the Ministry's fleet management which included; unplanned acquisition of cars, 2 vehicles procured not in the assets register while 8 vehicles were recorded without sufficient details as required by the Accountant General. I also noted that the entity did not have a fleet management policy and the budget for maintenance over the previous three years was under funded by 0.2Bn. I noted that most of the private schools did not have Board of governors, and those which had the boards, they were either not approved or inactive and/ or not fully constituted with 12 members as required by the guidelines.
2	<p>Uganda Skills Development Project-1338-IDA – MOES Component</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned Six (6) strategic Outputs, One (1) output had been fully quantified, four (4) were partially quantified and one (1) was not quantified at all to enable performance measurement. Out of budgeted World Bank collections of UGX.76.9bn, a sum of UGX.77.9bn was realized, representing a performance of 101 % of the target. There was a shortfall in government releases amounting to UGX.0.53bn representing 42.4% of the budget. Out of the total receipts for the financial year of UGX 78.6 Bn, a sum of UGX. 28.3 Bn was spent by the entity resulting into unspent balance of UGX 50.3Bn representing an absorption level of 36%. A sum of USD.33,249,327 (42.5%) out of USD.78,200,000 has to-date been disbursed and received by the Ministry of Education and sports despite having only 18 months (23.1%) of the project life time remaining. I further noted that only USD.15,919,741.79 (47.9%) of the total grant received by the Project had been absorbed as at the end of the financial year under review leaving a balance of USD.17,329,585.21 on the project and colleges bank accounts. This leaves the project management with barely 18 months to absorb the remaining balance of USD. 62,280,258.21.

		<ul style="list-style-type: none"> I noted during the financial year 2019/20 that out of the total planned procurements worth USD.46,028,653 and UGX.155,000,000, procurements worth USD.22,336,104 (48.5%) and UGX.70,000,000 (45.2%) were not undertaken.
3	<p>Kyambogo University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned 5 strategic goals to be achieved by the University, all the 5 were only partially achieved. Out of the budgeted NTR of UGX.77.1Bn for the financial year 2019/2020, UGX.77.5 was collected representing performance of 101% of the target. There was a shortfall in GOU releases amounting to UGX.1.35bn representing 1% of the budget. Furthermore, the entity remained with unspent balance of UGX.7.32Bn representing an absorption level of 94.5%. I sampled 22 out-puts with 49 activities worth UGX. 126.42Bn representing 93.6 % of the total budget and noted that 6 outputs with no activities stated worth UGX.4.06Bn were not quantified to enable measurement of performance. Furthermore, of the 33 quantified activities worth UGX.118.57Bn assessed; 6 activities representing 18% was fully implemented 27 activities representing 82% were partially implemented while 1 activity representing 7% remained unimplemented. The University did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. 4 quarterly performance reports were submitted after the quarterly deadline. The university had outstanding payables of UGX.19,383,222,812 as at the beginning of the financial year under review. Payables totaling to UGX.25,330,177 were incurred during the year and UGX.11,475,583,038 was settled in the year leaving a closing balance of UGX.7,904,639,774. I noted that only UGX.141,000,000 was provided for domestic arrears during the FY2019/20 despite having accumulated outstanding bills of UGX.19,383,222,812 in the previous financial year FY2018/19. I observed that the University had outstanding court awards totaling to UGX.652,753,428 at the beginning of the year. During the financial year under review, the University lost four (4) cases of the twenty seven (27) cases that were outstanding at the beginning of the Financial year and court awarded UGX.230,766,500 and USD.16,200 which resulted into accumulated payables in Court awards to the tune of UGX.883,519,928 as at the close of the financial year. I noted that UGX.48,372,678 was advanced to staff to travel abroad for official engagements, but their travel plans were frustrated by the lock down due to the outbreak of COVID-19 pandemic. However, recoveries had not been made at the time of writing this report. I noted that the entity procured 5 vehicles in the last three years at a cost of 1.317Bn Shortcomings were observed in the Ministry's fleet management which included; unplanned acquisition of cars, inadequate allocation of vehicles to departments/units, inadequacy of vehicle maintenance funding . I also noted that the entity had a draft fleet management policy. I noted that 41 out of the 156 programs offered by the University had no up-to-date accreditation contrary to Section 119A of the Universities and Other Tertiary Institutions Act. I noted that out of the 1,474 approved posts for the University, only 807 (54.7%) were filled leaving 667 (45.3%) posts vacant. Among the Vacant Posts were 36 Professors,55 Associate Professors, and 90 Senior Lecturers. I noted that Illegal occupants on the university land had increased from 204 reported in my report of financial year 2017/18 to 256 with permanent structures there on. Furthermore, I observed that Kasigiri area (K5 village) boundaries were not opened/ demarcated to show the mapped out area for

		<p>Kyambogo University.</p> <ul style="list-style-type: none"> I noted that all the 61 buildings in the University and six (6) buildings at Bushenyi and Soroti learning centers lacked occupier certificate of registration from the commissioner of Health and Safety contrary to Sec. 40 (2) of the Occupational safety and Health (OSH) Act, 2006.
4	<p>Makerere University Kampala</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that at the time of concluding the audit (December 2020), all the planned sixty five (65) strategic targets/goals were partially achieved. I noted that the University budgeted to collect NTR of UGX.95.84Bn during the year under review, out of which only UGX.79.06Bn was collected, representing a performance of 83.2% of the target. I further noted that of the collected NTR of UGX.79.06Bn, only UGX.77.12Bn was remitted to the UCF leaving a balance of UGX.1.94Bn. The University budgeted to receive UGX.332.24Bn from Treasury out of which UGX.325.05Bn was warranted, resulting in a deficit of UGX.7.19Bn which is 2.2% of the budget. Out of the total receipts, UGX.320.389Bn was spent by the University resulting into an unspent balance of UGX4.66Bn, representing an absorption level of 98.6%. The unspent balance at the end of the financial year was swept back to the consolidated fund account. The University received off-budget financing to the tune of UGX.65,327,874,190.29 which was not transferred to the consolidated fund as required by the law. These funds were received directly from both development partners and other stakeholders for undertaking activities not budgeted for. The University planned to implement 10 outputs with 28 activities of which; 2 outputs with a total of 10 activities and expenditure worth UGX.264.33Bn were insufficiently quantified, 8 activities (80%) were quantified while 2 activities (20%) were not clearly. Similarly, 8 outputs with a total of 18 activities and expenditure worth UGX.13.55Bn were insufficiently quantified. Included in the receivables of UGX.24,723,350,866 in the statement of financial position are uncollected tuition fees from students worth UGX.21,941,188,222. Included in the statement of financial position are Pension Liabilities of UGX.23,920,219,207 resulting from accumulation of In-House Retirement Benefits. The liability has been outstanding since 2010. Included in domestic arrears paid of UGX.3,721,072,651 as recognized in the cash flow statement and disclosed in the statement of outstanding commitments are garnished funds of UGX.1,526,027,265 and payment of unbudgeted employee costs of UGX.976,318,137. I noted that whereas the University paid UGX. 4,896,381,592 (88%) of the contract sum, the indoor Sports Arena remained incomplete. I noted that out of the released Research funds of UGX.30,200,000,000 in the year, only UGX.22,106,855,911 was disbursed to researchers and other research related activities leaving a balance of UGX.8,093,144,089 unspent at the closure of the financial year which was swept back to UCF. In addition, out of the spent funds, UGX. 5,104,463,663 were transferred to the university Subvention Account other than being transferred to the consolidated fund. I noted that 13 vehicles (100%) at a total cost of UGX.3,131,986,270 were procured without prior clearance from MoPS. 13 vehicles (100%) that were purchased at a total cost of UGX.3,131,986,270 were acquired without undertaking the needs assessment and were procured without specifications and the needs approval by the directorate of Estates of Makerere University. The University only realized and spent a total of UGX.2,095,332,048 against the vehicle maintenance budget of UGX.2,605,975,834 for the 3 FYs 2017/18 – 2019/20 reflecting a funding shortfall to the tune of

		<p>UGX.510,643,786 which is 20% of the budgeted asset maintenance funding.</p> <ul style="list-style-type: none"> A review of the staff establishment at the directorates and Colleges revealed that while some cost Centres were understaffed, others were overstaffed in some positions leaving to an overall staffing gap of 703 positions, which is 48 % of the approved establishment.
5	<p>NOHRED Project Makerere</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> At the end of the financial year, funds to the tune of USD.782,686 (Nok 6,876,989) remained unabsorbed. Management explained that this was largely caused by the effect of COVID-19 Pandemic that affected implementation of planned activities such as; the PhD students' travel abroad for paper presentations, and supervision by external supervisors from outside Uganda which were affected by the travel ban; and the annual meetings that were halted. This implied that the Project was not in position to absorb all the funds budgeted for.
6	<p>Makerere – SIDA Bilateral Research Program</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
7	<p>Makerere University Africa Centre of Excellence in Materials, Product Development and Nano-Technology Project (MAPRONANO)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted US \$1,233,000 in the year under review, only US \$1,051,666.62 was received by Mapronano Project reflecting underfunding of US \$181,333.38 (14.71%). At the time of audit (October 2020), only US\$.2,747,662 (46%), cumulatively had been released out of US \$ 6,000,000, leaving a balance of US \$3,252,338 unreleased of the total project budget. Out of the released US \$1,051,666, only US \$1,015,662 was spent by the project resulting into unspent balance of US\$36,004 representing under absorption level of 3.42%. I assessed implementation of the eight (8) out puts with 26 activities that were fully quantified worth US \$1,233,000 and noted that three (3) outputs with a total of four (4) activities worth US \$108,000 were fully implemented. The project implemented all the activities (100%) within these output. Five (5) outputs with a total of twenty two (22) activities worth US \$1,125,000 were partially implemented. The project management implemented sixteen (16) activities fully, four (4) activities partially and two (2) activities were not implemented within these outputs.
8	<p>Makerere University Regional center for crop Improvement (MARCCI) Project</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted USD 1,803,910 in the year under review, only USD 924,018 was received by MaRCCI reflecting underfunding of USD 879,892 (48.8%). At the time of audit (October 2020), only USD 3,241,800 (54%), cumulatively had been released out of USD 6,000,000 leaving USD 2,758,200 (46%) unrealized of the total project funding. Out of 8 out puts that were fully quantified with a total of 24 activities, 4 outputs with a total of 10 activities worth USD 621,266.6 were fully (100%) implemented. 4 outputs with 14 activities worth USD 1,182,643.4 were partially implemented. The Project management disclosed unpaid staffs salary arrears of USD.66,348 in the financial statements. The unpaid arrears were for the period of April, 2020 – June, 2020.
9	<p>Gulu University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that at the time of the audit (October 2020), the University had 10 strategic targets/goals, but all the targets (with the exception of only two activities under the Research, Publications and Consultancies output) were not quantified to enable assessment of the level of performance. The University budgeted to collect NTR of UGX.7,254,708,655 during the

		<p>year under review out of which UGX.6,424,941,971 was collected, representing a performance of 88.6% of the target.</p> <ul style="list-style-type: none"> The University budgeted to receive UGX.49.54bn out of which UGX.45.59bn was warranted, resulting into under performance of UGX.3.95bn which is 7.97% of the budget. Out of the total receipts received of UGX 45.59bn, UGX. 45.30 was spent by the entity resulting in an unspent balance of UGX 0.29bn, representing an absorption level of 99.4%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. The University received off-budget financing to the tune of UGX.5,021,755,260 which was not transferred to the consolidated fund. The funds were received directly from development partners. The University planned to implement 3 outputs with 11 activities of which 2 outputs with a total of 9 activities and expenditure worth UGX 1.62Bn were fully implemented. The entity implemented all the 9 activities (100%) within these outputs. One (1) output with 5 activities and expenditure worth UGX 0.07Bn was partially implemented. Out of the 5 activities, the entity implemented 4 activities (80%) while one (1) activity (20%) was partially implemented. Included in the receivables balance of UGX2,384,894,482 in the statement of financial position are uncollected tuition from students of UGX.896,874,429 for the financial year ended 30th June 2020 and advances of UGX.1,488,110,053. I noted that the advances relate to the FY 2018/2019 and are long overdue. University had accumulated domestic arrears of UGX.5,824,432,299 as at 30th June 2020. I noted that these arrears date as far back as 2015/16. The University leased out four (4) acres of land located on plots 3-7, Laroo Division in Gulu Municipality for the construction of a student hostel. However, no ground rent has ever been collected and the University has never disclosed any liability from the proprietor. Furthermore, the land is not recorded in the University Assets register. Gulu University is operating two campuses in Kitgum and Hoima which have not obtained accreditation by the National Council for Higher Education (NCHE) despite admitting students and conducting lectures at the campuses. I noted that out of six (6) motor vehicles purchased in the FYs 2017/2018 and 2018/2019, one vehicle (17%), with a total cost of UGX.166,950,000 purchased during the period under review, was not in the procurement plan. I further noted that none of the vehicles acquired were captured in the fixed assets module of the GFMIS. The University's proposed Transport management Policy has never been passed to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. I noted that several University premises which were occupied after 2006 lack certificates of occupancy from the commissioner of Health and Safety contrary to the Act. These include; the Finance building, Agriculture and Environment building, ADB Library building, the Multi -Functional Laboratory building and the Administration Block. I further noted that the University does not have a safety committee in place to help in implementation of Health and safety guidelines. There are also no fire extinguishing gadgets like smoke detectors, a fire suppression system and water hydrants were also not available.
10	<p>Soroti University – 2019/20</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the sixteen (16) strategic targets/goals planned to be achieved by the university no target had been fully achieved, five (5) were partially achieved while eleven (11) were not achieved at all. Out of the budgeted revenue of UGX.731,560,741 for the financial year 2019/2020, UGX.264,984,000 was collected representing performance of

		<p>36% of the target.</p> <ul style="list-style-type: none"> There was a shortfall in releases amounting to UGX.3.24Bn representing 18.8% of the budget. Furthermore, the entity remained with unspent balance of UGX.3.03Bn representing an absorption level of 78.4%. Out of the twenty three (23) outputs with a total of one hundred nine (109) activities and expenditure of UGX.10.79Bn sampled for assessment, only one (1) output with a total of one (1) activity and expenditure worth UGX 0.04Bn was fully quantified, seven (7) outputs with a total of 43 activities and expenditure worth UGX.8.84Bn were insufficiently quantified with 11 activities (26%) quantified while 32 activities (74%) were not clearly quantified to enable assessment of performance while 15 outputs with a total of sixty five (65) activities and expenditure worth UGX.1.92Bn were not quantified at all. Furthermore, the only one (1) output quantified with one (1) activity worth UGX.0.04Bn was partially implemented. UGX.390,718,585 reported in the statement of financial position as deposits arising from the previous financial years was not supported by an explanatory note. The University made payments for domestic arrears totalling to UGX.100,887,500 relating to the previous financial year which were neither disclosed in the prior year financial statements nor budgeted in the financial year under review. Out of the 1,312 approved posts for the University, only 139 (11%) were filled leaving 1,165 (89%) posts vacant. Furthermore, 81 members of staff had remained on probation beyond the mandatory period of six months without being confirmed. I noted salary disparities whereby some officers were earning salary scales higher than their job titles while others were earning salary scales lower than their job titles. The University procured 5 vehicles in the last three years at a cost of 1.24Bn without clearance from Ministry of Public Service. Further, shortcomings were observed in the University's fleet management which included; all the 12 vehicles owned by the University were not posted on the Asset Management module in the Integrated Financial Management system (IFMS), lack of a policy on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles, lack of maintenance work plan to guide management on spending on maintenance for all vehicles and inadequate vehicle allocation to key service centers in the University. Evaluation committees did not follow the evaluation methodology stated in the bidding documents for procurements worth UGX.670,568,554. I noted that management used direct procurement method for contracts worth UGX.118,648,641 without appropriate justification.
11	<p>Soroti University – 2018/19</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Advance payments to 20 service providers totaling UGX.2.66Bn were recognized as receivables in the statement of financial position, however, the corresponding double entry to reduce the expenditure was not made, thus leading to an overstatement of the entity's expenditure by the same amount in both statements of financial performance and appropriation. Sundry creditors to the tune of UGX.2.197Bn were not supported with the requisite documents, while payables to the tune of UGX.1.18Bn reportedly related to FY 2016/17, but this was not disclosed in both audited prior year financial statements of 2016/17 and 2017/18. Furthermore, a verification report by E&Y revealed that payables for the university as at 30th June, 2019 amounted to UGX.1.53Bn only. Note 18 in regard to cash and cash equivalent amount did not disclose an adjustment of UGX.172,429,240, in respect to a garnish order that

		<p>occasioned a direct charge on the university's bank account, in order to arrive at the reported cash and cash equivalent of UGX.13,603,281 thus depriving the users of the financial statement the vital information for decision making</p> <ul style="list-style-type: none"> • Domestic arrears paid totaling to UGX.512,820,634 were neither disclosed in the prior year financial statements nor in the approved budget for the financial year under review. There was also no evidence that these payments were supported by a virement or supplementary approvals contrary to Section 21(1) of the PFMA (2015). • Examination of payment vouchers revealed that payments totaling to UGX.255,373,636 lacked supporting documents such as requisitions from user departments, contracts, delivery notes, invoices, and acknowledgement receipts. • Out of the budgeted revenue of UGX.742,000,000 for the financial year 2018/2019, UGX.46,245,546 was collected representing performance of 6% of the target. • There was a shortfall in releases amounting to UGX.387,781,057 representing 2% of the budget. Furthermore, the entity remained with unspent balance of UGX.2.92Bn representing an absorption level of 84%. • I noted cases where the information reported in the annual performance reports was incorrect and inaccurate. Out of a total of 8 outputs analyzed, completion status reported in the annual reports was found inaccurate for 5 outputs upon verification. • I sampled 8 outputs worth UGX.17.49Bn representing 96.9% of the total budget and noted that 2 outputs were fully quantified to enable measurement of performance while 6 outputs were partially quantified. • UGX.137,508,916 was irregularly diverted from the activities on which it was budgeted and spent on other activities without seeking and obtaining the necessary approvals. • I was unable to confirm the accuracy and authenticity of payables totaling to UGX.390,718,585 in respect of advances from the Treasury which had not been accounted for due to absence of reconciliations/analysis reports to support the figure. • The University paid gratuity totaling to UGX.97,125,695 to its staff without deducting PAYE amounting to UGX.29,137,709 • Shortcomings were noted in the implementation of the provisions in the circular standing instructions on staff performance management. The gaps identified include non-completion of Performance Agreements and performance plans, failure to prepare performance improvement plans and weak internal controls in the management of staff attendance record system. • The University lacks a quality assurance unit. It was further observed that there was no properly documented quality assurance policy or program to undertake an independent assessment of its overall performance contrary to section 1.2.1 of the quality assurance framework for universities, 2016.
12	<p>Higher Education Students Financing Board (HESFB)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • Out of the planned five (5) strategic targets/goals, all the five (5) were only partially achieved. • Out of budgeted NTR collections of UGX.0.4bn, a sum of UGX.0.58bn was realized, representing a performance of 144.2 % of the target. • There was a shortfall in government releases amounting to UGX.0.06bn representing 0.2% of the budget. • Out of the total receipts for the financial year of UGX.30.3 Bn a sum of UGX.28.9 Bn was spent by the entity resulting in an unspent balance of UGX.1.4Bn representing an absorption level of 95%. • I sampled 10 outputs with a total of sixty two (62) activities and expenditure

		<p>worth UGX.26.56 Bn and noted that all the activities were insufficiently quantified to enable assessment of performance.</p> <ul style="list-style-type: none"> The Board accumulated payables totalling to UGX.1,252,959,459 as at the 30th June 2020. This was attributed to failure by Makerere and Kyambogo Universities to submit invoices for payment, timely and inadequate funding. I noted that only 200 (11%) of the 1,845 students who were awarded loans had their applications verified. The rest of the applications constituting 89% were not verified. A review of the statistics of students' beneficiaries from the loan scheme over the last five (5) years indicated that on average only 42% of the qualifying applicants access the loan facility. I noted that whereas the recoverable amount stood at UGX.2,568,798,065 as at the end of FY 2019/2020, only UGX.231,003,090 had been recovered representing a recovery rate of only 9%. I observed that out of the approved staff establishment of 65 positions, the Board had only 27 (42%) resulting into shortage of 38 (58%) staff. Contrary to the Higher Educating Students Financing Board Act, 2014 which requires centralization of management of scholarships, it was observed that they are still scattered in various government agencies such as Ministry of Education and Sports and Uganda Missions abroad.
13	<p>Uganda Teacher and School Effectiveness Project-1296 IDA (UTSEP)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> All the twenty two (22) targets/goals planned for implementation, had been fully achieved. Out UGX.48Bn budgeted disbursements, only UGX.37.9Bn were received, resulting into a shortfall of UGX. 10.1Bn due to over budgeting over and above the available project funding while the project received 100% of the GOU counterpart funding of UGX.8.5Bn. The Project remained with unspent balance of an unspent balance of UGX.2.15Bn, representing an absorption level of 97.2%. I noted that the Project's prior year unspent balances of UGX.31.7 Bn brought forward were not included in the vote budget estimates, i.e not appropriated by Parliament thus constituting off-budget financing. All the 13 outputs with a total of 37 activities and expenditure worth UGX.67.6 Bn were fully quantified. 12 outputs with a total of 26 activities worth UGX.56.7Bn were fully implemented while One (1) output with a total of eleven (11) activities worth UGX 10.9Bn was partially implemented. I noted that, out of the UGX 5,151,530,000 transferred to UBOS, only UGX.1,649,282,800 had been accounted for leaving UGX 3,900,000,000 outstanding at the time of concluding the audit. An Integrated Inspection System (IIS) developed under component three (Technical assistance) to evaluate the effectiveness of teaching and learning, and performance of the head teachers, as well as, the teachers in schools country wide and to monitor and evaluate the transparency, accountability and planning at the local and national level and loss of data had developed operational gaps. I noted that there was resistance to teaching in Local Languages under the new Early Childhood Development framework for nursery schools. I noted absence of trained Care-givers after UTSEP had funded training of teachers and care givers to support upscale Early Grade Reading (EGR) and Community Child Care Programs (CCCP), There were inadequate storage facilities for books supplied under the Project implementation. Occupation Permits were not issued prior to handing over and Utilization of UTSEP Constructed Structures. I noted that 15 contractors were paid all the contract amounts including 5%

		retention monies totaling to UGX.1,770,884,217 before completing correction of defects.
14	Uganda Skills Development Project-1338-IDA - PSFU Component Opinion Unqualified	<ul style="list-style-type: none"> I noted that the Project has made cumulative disbursements of only USD.9,446,360 against cumulative commitments of USD.14,508,455 representing 65% performance. Out of the budgeted Revenue of UGX.20.95 Bn for the financial year 2019/2020, a sum of UGX.21.51 was collected representing a performance of 103% of the target. The entity remained with unspent balance of UGX.3.4 Bn representing an absorption level of 84.2%.
15	Uganda National Examinations Board (UNEB) Opinion Unqualified	<ul style="list-style-type: none"> Out of the planned five (5) strategic targets/goals, no target had been fully achieved while five (5) targets had been partially achieved. Out of budgeted NTR collections of UGX. 57.2bn, only UGX. 56.6bn was realized, representing a performance of 99% of the target. There was a shortfall in government releases amounting to UGX.4.5bn representing 7% of the budget. Out of the total receipts for the financial year of UGX 118.22 Bn, a sum of UGX. 118.22 Bn was spent by the entity representing an absorption level of 100%. I sampled six outputs with a total of 33 activities and expenditure worth UGX118.22 Bn and noted that two (2) outputs with a total of 19 activities and expenditure worth UGX 92.87Bn were insufficiently quantified. Furthermore, all the 14 quantified activities worth UGX 25.44Bn assessed were fully implemented. I noted that the Uganda National Examinations Board is primarily governed by the UNEB Act which was enacted on the 19th August 1983 has some weak clauses are not deterrent against examination malpractices. I noted Shortcomings in UNEB's fleet management which included; absence of a fleet management policy; lack of vehicle inspections and irregular update of motor vehicle movement log books.
16	Makerere University Business School (MUBS) Opinion Unqualified	<ul style="list-style-type: none"> Out of 19 planned strategic targets/goals, one (1) target had been fully achieved, 17 were partially achieved while 1 was not achieved at all. Out of the budgeted NTR of UGX.46.60Bn for the financial year 2019/2020 only UGX.36.89Bn was realized, representing a performance of 79.16% of the target. The University budgeted to receive UGX.80.48Bn in Government receipts out of which UGX.78.63Bn was warranted, resulting into a shortfall of UGX.1.85Bn which is 2.3% of the budget. The University received off-budget financing to the tune of UGX.976,419,144 which was not transferred to the consolidated fund as required by the law. Funds were received directly from development partners for undertaking activities not budgeted for. I sampled 6 outputs with a total of 50 activities worth UGX.66.57Bn. 5 outputs with a total of 47 activities and expenditure of UGX.62.459Bn were fully quantified. One (1) output with a total of three (3) activities and expenditure worth UGX 4.109Bn were insufficiently quantified. I assessed the implementation of 5 outputs that were fully quantified with a sample of 10 activities worth UGX.56.758Bn and noted that 1 output with a total of 2 activities worth UGX.51.712Bn was fully implemented. 3 outputs with a total of 4 activities worth UGX.4.025Bn were partially implemented 1 output with a total of 4 activities worth 1.020Bn was not implemented. Included in the domestic arrears total are statutory deductions of UGX.2,246,784,831 that were not remitted to URA (PAYE -

		<p>UGX.139,775,052), and NSSF (UGX.2,107,009,779). Furthermore, functional fees of UGX.1,907,747,700 collected from students and due to Makerere University were not remitted.</p> <ul style="list-style-type: none"> I noted that domestic arrears totaling to UGX.9,659,993,758 were paid during the year but the amount had not been budgeted and appropriated by Parliament. A review of MUBS staffing status revealed that out of the 2,551 approved posts, only 1,158 (45%) were filled leaving 1,393 (55%) posts vacant. It was further noted that the category of academic staff was the most affected with only 37% of the posts filled. During the three (3) financial years: 2017/18-2019/20; the University planned to spend UGX.450,000,000 on acquisition of vehicles from government funding. A sum of UGX.315,360,192 was warranted by the Treasury for the purpose and the University eventually spent UGX 315,360,192. Shortcomings were observed in the University's fleet management that included incomplete recording of the motor vehicles in the asset register, unupdated asset management module, unapproved fleet management policy. The University experienced a budget shortfall of UGX.134,639,808 for the planned purchase of vehicles which impacted on service delivery. The University had accumulated domestic arrears to the tune of UGX.9,491,198,850 by the end of the financial year 2019/2020 compared to the previous year's arrears of UGX.19,084,373,665. I noted that staffs at the same rank and salary scale were being paid at different salary rates with some staff earning twice as much as their colleagues in the same salary scale. Some staffs were significantly under paid as their salaries were much lower than what was issued by the Ministry of Public Service.
17	<p>Lira University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that at the time of the audit (October 2020), out of the planned 37 strategic targets/goals, 7 targets had been fully achieved, 26 were partially achieved while 4 were not achieved at all. I noted that the entity budgeted to collect NTR of UGX.2.587Bn during the year under review. Out of this, UGX2.404BN was collected, representing a performance of 93% of the target. Similarly, the University budgeted to receive UGX18.35Bn; however UGX20.24Bn was warranted, resulting in a surplus of UGX1.89Bn which is 10.3% of the budget. I noted that the University received off-budget financing to the tune of UGX53,623,270 which was not transferred to the consolidated fund as required by the law. Out of the total receipts for the financial year of UGX.20.242Bn, UGX20.111Bn was spent by the University resulting in an unspent balance of UGX. 0.131Bn representing an absorption level of 99.3%. Out of 15 outputs with a total of 69 activities and expenditure of UGX.20.1Bn, I reviewed the extent of quantification of outputs and activities and noted that ten (10) outputs with a total of thirty nine (39) activities and expenditure worth UGX 9.4Bn were fully quantified. That is, all the thirty nine (39) activities (100%) within these out-put were clearly quantified to enable assessment of performance. Five (5) outputs with a total of thirty (30) activities and expenditure worth UGX 10.7Bn were insufficiently quantified. I observed that out of the thirty (30) activities, twenty (22) activities (73.3%) were quantified while eight (8) activities (26.7%) were not clearly quantified to enable assessment of performance. I assessed the implementation of ten (10) out puts that were fully quantified with a sample of thirty nine (39) activities worth UGX 9.425Bn and noted that three (3) outputs with a total of nine (9) activities worth UGX.1.871Bn

		<p>was fully implemented. The entity implemented the activity (100%) within these output. Seven (7) outputs with a total of thirty (30) activities worth UGX 7.554Bn were partially implemented. The entity implemented fourteen (14) activities fully, twelve (12) activities partially and four (4) activities not implemented within these outputs.</p> <ul style="list-style-type: none"> The University management did not prepare and submit the annual monitoring plans to MoFPED and NPA as required. Further, the University did not prepare and submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. The University had outstanding payables as at 30th June 2020 of UGX.750,975,746 reflecting a 28.9% reduction from UGX.1,055,980,640 of the previous year. I noted that the University paid for unbudgeted for domestic arrears of UGX.990,756,535. I noted that the entity procured 2 vehicles in the last three years at a cost of UGX. 328,150,000. Shortcomings were observed in the University's fleet management which included; lack of a motor vehicle management policy, University service centers were not adequately allocated vehicles affecting adequate monitoring & enforcement of administration and learning services. I noted that the University had shortcomings in the management of the Hospital operations that included poor storage of drugs, drug stock outs, failure to dispose of expired drugs while some facilities and equipment have not been put to use for a long time.
18	<p>Kabale University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned Sixty (6) strategic targets/goals, eight (8) targets had been fully achieved, five (5) were partially achieved, Four (4) were not achieved at all. Out of budgeted NTR collections of UGX. 5.73bn, only UGX. 5.69bn was realized, representing a performance of 99.3 % of the target. There was a shortfall in government releases amounting to UGX.0.74bn representing 2% of the budget. Out of the total receipts for the financial year of UGX 32.23 Bn, UGX. 31.58 Bn was spent by the entity resulting in an unspent balance of UGX 1.29 1Bn representing an absorption level of 95%. I sampled five outputs with a total of Twelve (12) activities and expenditure worth UGX25.32 Bn and noted that One (1) output with a total of Six (6) activities and expenditure worth UGX 110m were insufficiently quantified. Furthermore, of the 12 quantified activities worth UGX 25.39Bn assessed; one (1) activity worth UGX.23.23 Bn was fully implemented, while eleven (11) activities worth UGX 2.1 Bn were partially implemented. The university accumulated receivables totalling to UGX. 2,301,187,549 as at the 30th June 2020. This was an increase of UGX.2,121,187,549 (597%) from the outstanding amount of UGX 180,000,000 at the beginning of the financial year under review. The university had outstanding payables of UGX. 1,875,937,151. Out of this amount, UGX. 1,871,418,338 (99.8) relate to tax arrears brought forward from prior years. I noted Shortcomings in the Ministry's fleet management which included; noncompliance with vehicle standardization guidelines; (one (1) (33%) motor vehicle acquired at a total cost UGX.396,654,186 had engine capacity higher than the recommended capacity. I further noted that vehicle inspections and reconciliations were not carried out regularly, motor vehicle log books had either not been updated with journeys made, fuel and maintenance costs or duly certified by an authorizing Officer. I noted that only 338 (18%) posts are filled out of an approved establishment of 1889 leaving a staffing gap of 1551 (82%).

19	<p>Mbarara University of Science and Technology (MUST)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I sampled 6 out-puts with 16 activities worth UGX. 31.6Bn representing 65 % of the total budget and noted that 1 output with 2 activities worth UGX.5.8Bn were Insufficiently quantified to enable measurement of performance. Furthermore, of the 14 quantified activities worth UGX.25.8Bn assessed; 1 activity representing 7% was fully implemented, 12 activities representing 86% were partially implemented while 1 activity representing 7% remained unimplemented. • Outstanding receivables. A review of the University's outstanding receivables position revealed that it had increased from UGX.956,642,541 in the previous year to UGX.2,794,745,312 in the year under review representing an increment of 192%. • The University had 9 Court cases out of which one case was lost by the University resulting into court awards and legal costs totalling to UGX.16,000,000. The expenditure was wasteful • A review of the University programs for 2019/20 revealed that 19 out of the 81 programs offered by the University lacked valid accreditation certificates as at the time of audit Contrary to Section 119A of the Universities and Other Tertiary Institutions Act, 2001 (as amended). • A review of academic Courses run by the University revealed that the University failed to attract students for four (4) programs during the Academic Year 2020. It was further observed that a total of 22 programs in Year one and 18 Programs in Year two had significantly less numbers than the required minimum numbers both at under graduate and post graduate levels. • 14 vehicles were procured in the last 3 years at a cost of 1.49Bn. Shortcomings were observed in the University fleet management that included; unplanned acquisition; 6 of the 14 vehicles were recorded without sufficient details contrary to Accountant Generals guidelines. All vehicles were not posted onto IFMS.
20	<p>Pharm-Bio Technology and Traditional Medicine Centre (PHARMBIOTRAC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I observed that only US\$.3,341,599 (76%) was disbursed in the 3 years period against the planned cumulative expenditure of US \$ 4,398,018. • Out of the total receipts for the financial year of USD. 1,677,853 a sum of USD 1,473,238 was spent by the entity resulting in an unspent balance of USD 204,615 representing absorption level of 88%. • A review of the Project's budgeted and actual expenditure revealed excess expenditure on some items to the tune of US\$ 297,361.
21	<p>Muni University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • The University received off-budget financing to the tune of UGX.767,988,752 and EUR16,661 that was not transferred to the consolidated fund as required by law. • I noted that out of the total receipts of UGX.16.280Bn, UGX.14.103Bn was spent by the University resulting into an unspent balance of UGX.2.2Bn representing an absorption level of 87%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. • Out of 10 outputs with a total of 117 activities and expenditure of UGX13.941Bn sampled for assessment I reviewed the extent of quantification of outputs and activities and noted that 2 outputs with 57 activities and expenditure worth UGX.7.641Bn were insufficiently quantified. Out of 57 activities, 45 activities (78%) were quantified while 12 activities (21%) were not fully quantified to enable assessment of performance. • 8 outputs with 60 activities and expenditure worth UGX.6.3Bn were fully quantified to enable assessment of performance. • I noted that in cases where outputs were either partially or not quantified, management reported performance in generic ways without specifying the

		<p>number/quantities achieved.</p> <ul style="list-style-type: none"> I assessed the implementation of 8 out puts that were fully quantified with a total of 60 activities worth UGX 6.3Bn and noted that all the 8 outputs with 60 activities worth UGX6.300Bn were partially implemented. The entity implemented all the 8 activities (13%) fully and 21 activities (35%) were partially implemented while 31 activities (52%) were not implemented. The University did not prepare and submit the annual monitoring plans to MoFPED and NPA as required. In addition, the University did not prepare and submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. Out of the approved 483 positions, only 112 (23.2%) positions were filled leaving 371 (76.8%) positions vacant. Low staff levels may lead to overload and ineffective execution of official duties by the existing workforce and affect service delivery.
22	<p>Uganda Management Institute (UMI)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the planned three (3) strategic targets/goals, none had been fully achieved, three (3) were partially achieved. Out of budgeted NTR collections of UGX. 25.686 bn, a sum of UGX.10.125 bn was realized, representing a performance of 39.4 % of the target. Out of the total receipts for the financial year of UGX 32.78 Bn, a sum of UGX. 27.7 Bn was spent by the entity resulting in an unspent balance of UGX 5.02Bn representing an absorption level of 85%. I sampled 20 outputs with a total of sixty eight (68) activities and expenditure worth UGX18.48 Bn and noted that twelve (12) output with a total of forty three (43) activities and expenditure worth UGX 18.48Bn were fully quantified and 1 output with 5 activities and expenditure worth UGX.1.4 Bn were not quantified at all, 7 outputs with 20 activities and expenditure worth UGX 4.7 Bn were insufficiently quantified to enable assessment of performance. Furthermore, of the 43 quantified activities worth UGX 18.48Bn assessed; 13 activities worth UGX.1.4 Bn representing 30% were fully implemented, 30 activities worth UGX 17.08 Bn representing 70% were partially implemented. I noted Shortcomings in the Institute's fleet management which included; inadequacy in maintenance funding. Through a review of the internal audit report, I noted that the Academic Information Management System (AIMS) has challenges such as; inability to handle all short courses and curriculum for two masters programmes, failure to generate payment reference numbers, inability to post contra entries and inability to access data for previous semester/Academic years.
23	<p>Busitema University</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> All the five (5) strategic targets/goals planned to be achieved by the University were only partially achieved. Out of the budgeted Non tax revenue of UGX.5,768,000,000 for the year 2019/20, only UGX.3,686,793,048 was collected representing performance of only 64% of the target. There was a shortfall in releases amounting to UGX. 0.92Bn which is 2% of the budget. Further, the entity remained with unspent balance of UGX.920,045,000 representing an absorption level of 98%. The University received off-budget financing to the tune of UGX.1,466,924,370 which was not transferred to the consolidated fund as required by the law. These funds were received directly from development partners for undertaking activities which were not budgeted for. All the fifteen (15) planned out puts were fully quantified with a total of eighty six (86) activities worth UGX.37.3Bn. One (1) output with a total of three (3) activities worth UGX 0.99Bn was fully implemented while Fourteen (14) outputs with a total of eighty three (83) activities worth UGX.35.72Bn

		<p>were partially implemented.</p> <ul style="list-style-type: none"> The University prepared or submitted the annual budget performance report on the 5th August 2020 rather than by 31st July, 2020 as required by regulations and there was a slight delay in submission of Quarter four (4) performance report. I noted that the university acquired two (2) motor vehicles at a cost of UGX.364,000,000 during the FY 2019/20 using Government of Uganda funds without the necessary waiver approvals contrary to the issued guidelines by the PS/ST and the Office of the Prime Minister. Three vehicles purchased by the University during the period of review were not posted onto the Asset Management module in the Integrated Financial Management system (IFMS) as at the end of the financial year 2019/2020 The annual average vehicle maintenance cost per vehicle increased from UGX.9,178,985 in the FY 2017/18 to UGX.12,063,420, which is 31% increment and the university did not prepare a maintenance work plan to guide its spending on maintenance for all vehicles during the 3 years under review. I noted that the University was understaffed with academic category at 21% and Non-teaching staff at 13% of the approved structure. A supplementary funding of UGX.1,300,000,000 for construction of Lecture and Laboratory Block at Faculty of Health Sciences- Mbale campus was not updated in the procurement plan nor approved by the Contracts committee as required by the Regulations. Contract managers did not prepare contract management plans or maintain contract management files to document the contract implementation as required by the Regulations.
24	<p>Mandela National Stadium Limited (MSNL) – Namboole</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX.2,851,052,000 for the year 2019/20, only UGX.1,661,197,000 was realized representing 58% of the budgeted revenue. I noted that the Stadium had three outputs all of which were quantified and one (1) output/activity representing 33.3% was fully implemented while 2 outputs/activities representing 66.7% were partially implemented. I noted poor financial performance as the company made a loss of UGX.295,328,725 after tax in the year under review. I noted declining liquidity as the Stadium's current ratio fell to 0.43 for the year under review which was way below the acceptable ratio of 1.5. I noted that the Stadium's liabilities increased from UGX.4,598,118,967 in the F/Y 2018/2019 to UGX.5,384,387,673 as at the end of the financial year under review implying an increment of UGX.786,268,706(17%). I noted long outstanding receivables and the Stadium closed the financial year with a receivables figure of UGX.2,591,493,705, an increment of 7% from receivables of UGX.2,422,336,031 of the prior year. Review of the stadium operations revealed that management has failed to raise funds to maintain the stadium which has resulted into dilapidated facilities. I noted that the Stadium was faced with long outstanding illegal occupancy of its land by encroachers. I noted that the Stadium management had failed to collect revenue from the Ministry of health for the use of the stadium facilities as a non –traditional Isolation and treatment facility (NTIF) for COVID 19.
25	National Council for Higher Education (NCHE)	<ul style="list-style-type: none"> Out of the planned Six (6) strategic targets/goals, all were only partially achieved. Out of budgeted NTR collections of UGX. 6.25bn, only UGX.4.8bn was

	Opinion Unqualified	<p>realized, representing a performance of 77 % of the target.</p> <ul style="list-style-type: none"> • There was supplementary government funding of UGX.0.109bn representing 2.5% of the budget. • Out of the total receipts for the financial year of UGX 9.29 Bn, UGX. 8.57 Bn was spent by the entity resulting in an unspent balance of UGX 0.72Bn representing an absorption level of 92%. • I sampled six outputs with a total of Twelve (109) activities and expenditure worth UGX8.57 Bn and noted that all the outputs with a total of One hundred nine (109) activities and expenditure worth UGX 8.57 Bn were insufficiently quantified. Furthermore, of the 65 quantified activities worth UGX 7.62Bn assessed; Twenty four (24) activity worth UGX.5.21Bn was fully implemented, while twelve (12) activities worth UGX 1.29 Bn were partially implemented and twenty nine (29) activities worth 1.12Bn were not implemented at all. • I noted Shortcomings in the Council's fleet management which included; unplanned acquisition of vehicles and absence of a fleet management policy and guidelines.
26	National Council of Sports (NCS) Opinion Unqualified	<ul style="list-style-type: none"> • Out of the planned twenty (20) strategic targets/goals, two (2) targets had been fully achieved, ten (10) were partially achieved while eight (8) were not achieved at all. • Out of the budgeted Non tax revenue of UGX.51, 592,487,064 for the year 2019/20, UGX.3952, 255,795 was collected representing performance of only 60% of the target. • There was a shortfall in releases amounting to UGX. 4.90Bn which is 18% of the budget. Further, the entity remained with unspent balance of UGX. 0.94 BN representing an absorption level of 96%. • The Council received off-budget financing to the tune of UGX.1UGX.59,550,000 which was not transferred to the consolidated fund as required by the law. These funds were received directly from development partners for undertaking activities which were not budgeted for. • Eighty three (83) outputs with a total of eighty three (83) activities and expenditure worth UGX 20.55Bn were fully quantified. While fifty nine (59) outputs with a total of Fifty nine (59) activities and expenditure worth UGX 1.50Bn were not quantified at all. • Out of the 83 quantified outputs, thirty nine (39) outputs with a total of thirty nine (39) activities worth UGX.16.13Bn were fully implemented while thirteen (13) outputs with thirteen (13) activities worth UGX.4.10 Bn were partially implemented as thirty one (31) outputs with a total of thirty one (31) were not implemented at all. • I noted that out of 51 sports associations only 12 submitted audited books of accounts and 36 disclosed sources of funding to NCS. • Two vehicles purchased by the Council during the period of review were not posted onto the Asset Management module in the Integrated Financial Management system (IFMS) as at the end of the financial year 2019/2020.
27	Uganda Petroleum Institute Kigumba (UPIK) Opinion Unqualified	<ul style="list-style-type: none"> • I noted that the Institute budgeted to collect NTR of UGX.238,806,000 during the year under review out of which UGX.350,770,404 was collected, representing a performance of 146.9% of the target. • There was a shortfall in releases amounting to UGX.4,347,758,978 representing 51% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.05Bn representing an absorption level of 98%. • I noted that UPIK accumulated arrears to the tune of UGX.1,117,766,065. • Civil works contracts were lagging behind schedule.
28	Albertine Region Sustainable	<ul style="list-style-type: none"> • The Project planned to achieve its deliverables through implementation of six

	Development Project-1310 (ARSDP –MOES Component) Opinion Unqualified	(6) outputs with a budget of UGX.6,982,369,000 but a number of weaknesses were noted which included; Under performance in terms GOU Funding, under absorption, inaccuracies in planning and reporting and diversions and mischarges. <ul style="list-style-type: none">• Ineligible expenditure from the IDA Project Funds totaling UGX. 68,678,560.• Non review of internal audit contrary to the requirement of the IDA requirements.
29	Education Service Commission (ESC) Opinion Unqualified	<ul style="list-style-type: none">• There was a shortfall in releases amounting to UGX.1.5Bn representing 15.9% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.78Bn representing an absorption level of 90.53%.• I sampled 5 out-puts with 14 activities worth UGX.6.97Bn and noted that 2 outputs with a total of 4 activities and expenditure worth UGX.4.41Bn were not quantified at all to enable measurement of performance while one (1) output with a total of two (2) activities and expenditure worth UGX 0.11Bn was insufficiently quantified.• All quarterly performance reports were submitted after the quarterly deadline.• I noted that the Commission made a funding surplus of UGX.32,773,050 on acquisition of 2 vehicles procured in the last three years and shortcomings were observed in the commission's fleet management which included; non-needs assessment for the procured cars, failure to maintain fuel registers and log books. I also noted that the entity's budget for maintenance over the previous three years was under funded by UGX.176,508,000.• I noted that the entity did not conduct pre-retirement trainings contrary to Public standing orders, 2010 section (J - e) part 2.
30	National Curriculum Development Centre (NCDC) Opinion Unqualified	<ul style="list-style-type: none">• Out of the planned 17 strategic goals to be achieved by the Centre all the 17 were partially achieved.• Out of the budgeted NTR of UGX.0.1Bn for the financial year 2019/2020, UGX.0.106 was collected representing performance of 106% of the target.• There was a shortfall in government releases amounting to UGX. 2.1bn representing 8.5% of the budget. Furthermore, the entity remained with unspent balance of UGX.0.68Bn representing an absorption level of 97%.• I sampled 11 out-puts with 35 activities worth UGX. 22.495Bn representing 100 % of the total budget and noted that 5 outputs with 24 activities worth UGX.15.19Bn were not insufficiently quantified to enable measurement of performance. Furthermore, of the 11 quantified activities worth UGX.7.31 assessed; 6 activities representing 54% was fully implemented 4 activities representing 36% were partially implemented while 1 activity representing 10% remained unimplemented.• I noted that the Centre had outstanding arrears amounting to UGX.311,656,336 as at 30th June 2020 arising out of Court cases and outstanding supplies.• I observed that out of the 214 approved posts for the Centre, only 86 were filled leaving 128 (60%) posts vacant.• I noted Shortcomings in the center's fleet management which included; non-compliance with government ban on acquisition of motor vehicles and procurement of vehicles without undertaking a needs assessment.
31	Management Training and Advisory Centre (MTAC) Opinion Unqualified	<ul style="list-style-type: none">• I noted that the MTAC budget of UGX.7,500,000,000 which was revised to UGX.5,446,753,000 lacked council approval• Out of the budgeted NTR of UGX.2.35Bn for the financial year 2019/2020, a sum of UGX.2.31Bn was collected representing performance of 98.3% of the target.• Out of the total receipts for the financial year of UGX.5.4Bn, a sum of

		<p>UGX.5.1Bn was spent by the Centre resulting into unspent balance of UGX.0.3Bn representing an absorption level of 94.4%.</p> <ul style="list-style-type: none"> I noted that total liabilities increased from UGX.545,018,304 in the FY 2018/19 to UGX.912,428,501 indicating an increment of UGX.367,410,197(67.4%) Out of 72 posts of the newly implemented MTAC staff establishment, only 54 (75%) were filled leaving 18 (25%) vacancies. Among the vacant posts were key positions of the Executive Director, Director Finance and Administration and Manager-Human resources and Administration.
32	<p>Economic Policy Research Centre (EPRC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
33	<p>African Centre for Agroecology and Livelihood Systems (ACALISE) implemented by Uganda Martyrs University under Africa Higher Education centres of Excellence (ACE III Project) Project No. 126974, Loan No. 5797-UG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
34	<p>Uganda National Education Support (UNES) Project - 2018</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
35	<p>Uganda National Education Support (UNES) Project - Closure</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
36	<p>Africa Institute for Strategic Animal Resource Services and Development (Afrisa) - MUK 2016</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> No material issues.
37	<p>Africa Institute for Strategic Animal Resource Services and Development (Afrisa) - MUK 2017</p> <p>Opinion</p>	<ul style="list-style-type: none"> No material issues.

	Unqualified	
38	Africa Institute for Strategic Animal Resource Services and Development (Afrisa) - MUK 2018 Opinion Unqualified	<ul style="list-style-type: none"> No material issues.
39	Makerere Institute of Social Research (MISR) - Think Tank Project Opinion Unqualified	<ul style="list-style-type: none"> No material issue.
40	Makerere Institute of Social Research (MISR) CARNEGIE: Post graduate training & Research Programs Opinion Unqualified	<ul style="list-style-type: none"> No material issue.
41	Makerere Institute of Social Research (MISR) NORHED Institutional Development Project Opinion Unqualified	<ul style="list-style-type: none"> No material issue.
42	Makerere University Holding Company Limited (Mak Holdings) Opinion Unqualified	<ul style="list-style-type: none"> Makerere University Holding Company Ltd had accumulated domestic arrears to the tune of UGX.405,138,535 as at 30th June, 2020 that included statutory deductions of VAT of UGX.23,697,521; PAYE worth UGX.40,168,714 and NSSF of UGX.50,648,704 that remained unremitted. The Company recognized outstanding receivables of UGX.274,365,983 as at 30th June, 2020. I noted that 78% of the receivables were due from Makerere University, which was not paying for the services rendered from the Guest House. I noted that Mak Holdings annual returns for the period of July, 2015 to July 2019 were filed late on the 18th of February, 2020 against the Company's Act requirements. I noted that Mak Holdings had not implemented most of its strategic objectives as planned as at 30th June 2020, thus defeating the purpose for which the company was set up.
43	ADB V Support to Higher Education, Science & Technology (ADB HEST) - 2018/19 Opinion Unqualified	<ul style="list-style-type: none"> I noted that ICT equipment worth UGX.521,126,231 which had been procured for Busitema University using ADB-HEST funds was destroyed after fire gutted the computer laboratory on October 8, 2017. I noted that Withholding Tax amounting to UGX.9,317,786,518 was not withheld and there is no evidence to show that the service providers were WHT exempt. In addition, there was no evidence to show that the tax component was remitted from the GOU counterpart funding. I noted that although the directly spent funds totaling to UGX.71,574,737,471 towards rehabilitation and expansion of STI learning facilities, and each beneficiary institution given UGX. 40,000,000 to develop project sustainability plan to ensure continuity after project closure, this was not done.

		<ul style="list-style-type: none"> •
	SCIENCE AND INNOVATION	
1	Ministry of Science, Technology and Innovation (MoSTI) Opinion Unqualified	<ul style="list-style-type: none"> • I noted the Ministry lacked a Policy on Technology Development, although it financed one Company with UGX.89.5Million to develop and supply Innovative Solution towards the Fight against/Control of the Coronavirus (COVID 19) pandemic in Uganda. I observed that there have been no progress reports on the activities of the company to date, to enable assessment of best value attainment. • The Ministry did not carry out an Internal Assessment on some Innovators before being financed as required by the National Research and Innovation Programme (NRIP) Framework. Financing innovators that were not previously assessed may result into financial loss resulting from innovator projects that are not feasible. • The contract for Supply, Delivery, Installation and Commissioning of Assorted Medical Research and Development Equipment to Support Covid - 19 Diagnostics, Vaccines and Therapeutics at a contract sum of UGX.5.25Bn had not been fully delivered by 19th December, 2020, despite 100% advance payment. Given that there was no performance guarantee obtained from the supplier, the ministry remains exposed to a risk of loss in the event of total failure to deliver. • Budget performance issues were noted such as; Shortfall in GOU releases; under absorption of funds; Underutilization of donor funds; Failure to budget for NTR and non-preparation of monitoring plans and reports. • Shortcomings were noted in the Ministry's Fleet Management which include; Failure to Comply with the Vehicle Standardization Guidelines of Government; Lack of a Fleet Management Policy and Guidelines; Failure to Maintain Fuel Registers; Failure to Maintain Proper Vehicle Movement Log Books; Absence of Annual Motor Vehicle Inspections and Non maintenance of Motor Vehicle Service Analysis Records. • I observed that out of the one hundred and fifty two (152) established positions at the Ministry, only one hundred and twenty six (126) were filled leaving twenty six (26) positions vacant (17%). Vacant positions affect the ministry's capacity to execute its mandate.
2	Uganda National Council for Science and Technology (UNCST) Opinion Unqualified	<ul style="list-style-type: none"> • The entity had a revised budgeted of UGX.26.07Bn, out of which UGX.24.62Bn was released resulting into Budget short fall of UGX.1.45Bn which is about 5.6% of the budget. Budget shortfalls negatively affect implementation of planned activities and hence service delivery. • Out of the total receipts for the financial year of UGX.26.9Bn, including donor funds, UGX.18.01Bn was spent by the entity resulting into an unspent balance of UGX.8.9Bn representing an absorption level of 67%. Unspent funds signify unimplemented activities which also negatively impacts on service delivery. • I noted that the entity received off-budget financing to a tune of UGX.1.65Bn which was never paid into the consolidated fund as required by the law. Off-budget financing distorts planning, may result in duplication of activities, as well as posing a risk of misuse of funds. • There were noted project delays in the implementation of National Science Technology, Engineering and Innovation Skills Enhancement Project (NSTEI-SEP), due to land wrangles, despite availability of donor funding of US\$.84,736,583.78 and payment of GOU contribution of US\$.14,960,098.56 to a contractor. • Shortcomings were noted in the entity's fleet management including; Failure to maintain fuel registers; Non maintenance of vehicle movement log books; Absence of annual vehicle inspections; Drivers' competences for adequate operation of entity fleet and Non maintenance of maintenance of motor

		vehicle service analysis records.
3	Uganda Industrial Research Institute (UIRI) <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Review of the implementation of the institution's strategic plan revealed that out of the planned Five (05) strategic targets/goals, One (1) target had been fully achieved, Three (3) were partially achieved while one (1) was not achieved at all despite the fact that all funds for the activities had been released for all the five years. Review of the Non Tax Revenue (NTR) estimates, revenue sources and rates charged at vote level revealed that although the entity had budgeted to collect NTR of UGX.239,440,690, only UGX.147,751,361 was collected, representing a performance of 62% of the target. Shortfalls in NTR collections affect the implementation of planned activities at Government wide level. Review of the approved budget estimates for the Institute revealed that UGX.868 Million was earmarked for settlement of domestic arrears in the financial year 2019/20. However, UGX.1,812 Million was paid for outstanding liabilities relating to previous financial years. Consequently, a total of UGX.943 Million was diverted from the current year budget activities and used to settle domestic arrears for the past year which was irregular.
	GENDER AND SOCIAL DEVELOPMENT	
1	Ministry of Gender, Labour and Social Development (MoGLSD) <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> Out of the approved budget of UGX.152,819,601,346, a sum of UGX.129,283,966,120 was realized resulting into a shortfall of UGX.23,535,635,226 representing 15.4%. Out of the warrants of UGX.129,283,966,120, a sum of UGX.128,170,100,041 was spent indicating an absorption rate of 99.14%, and a closing balance of UGX.1,113,866,079. I noted mischarges of UGX.18,919,010 and off-budget financing to a tune of UGX. 27,102,296,000 which was not transferred to the consolidated fund. I sampled 25 outputs with 31 activities worth UGX.134.12 Bn, representing 87.76% of the total budget, and noted that 9 outputs (36%) with 11 activities worth UGX. 79.33Bn were not quantified at all. In addition, out of the 16 quantified outputs with 20 activities assessed, 12 outputs (75%) were achieved, 15 activities (75%) were fully achieved/implemented, while 4 outputs with 5 activities representing 25% were partially achieved/implemented. There was a delay in payments of outstanding workers compensation worth UGX.725,577,006. In addition, there was increase in compensation obligations of UGX 114,516,191 during the year, while UGX 907,469,453 was paid out during the year. I noted that, out of UGX 3,300,000,000 budgeted for YLP activities, only UGX3,105,722,216 (94%) was received indicating a shortfall of 6%. Recoveries of UGX. 2,455,507,721 from the YLP were not remitted to the Bank of Uganda recovery account. In addition, UGX. 4,826,859,239 recovered could not be linked to any district/group due to absence of reconciliations. Furthermore, out of total recoveries of UGX. 34,804,760,933, only UGX. 9,449,060,080 was revolved to other youth groups leaving a balance of UGX.25,344,757,853 idle on account. Out of UGX.34,722,207,000 budgeted for Uganda Women Enterprise Program (UWEP) activities, UGX.15,987,181,908 (46%) was received indicating a shortfall of 54%. I noted that UGX. 3,626,621,134 (16%) constituting recoverable funds remained outstanding, while recoveries amounting to UGX.670,370,843 could not be tagged to any District and individual women groups due to lack of reconciliations. Furthermore, a variance of UGX.498,595,806 was noted between reported recoveries and actual account balances.

		<ul style="list-style-type: none"> During the three (3) financial years; 2017/18-2019/20, the Ministry budgeted UGX.7,459,701,100 for acquisition of vehicles from government funding. A sum of UGX.6,456,701,100 was warranted and UGX.6,456,701,100 spent to acquire 24 vehicles. Some of the shortfalls in fleet management were; lack of annual motor vehicle inspections, unapproved fleet management policy and failure to undertake medical tests and refresher courses by drivers.
2	National Council for Disability Opinion Unqualified	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX. 1,236,000,000 for the financial year 2019/2020, UGX. 807,479,432 was released representing 65%. Out of the 13 approved posts, only 8 were filled leaving 5 posts vacant representing a staffing gap of 38.4%. The Council received ten (10) complaints from persons with disability in relation to violation of their rights. However, only three (3) complaints were concluded during the year.
3	National Council of Older Persons Opinion Unqualified	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX. 826,000,000 for the financial year 2019/2020, UGX. 621,319,421 was released representing 25% shortfall in available funds for expenditure. As a result key activities were not undertaken such as monitoring the SAGE programme and disseminating the independent electoral commission materials. Out of the released funds amounting to UGX. 621,319,421, only UGX.549,200,002 was spent by the entity resulting into an unspent balance of UGX. 74,084,810, representing absorption level of 88%. The Council has no fleet for operational activities and has staffing gap of 33% under the current structure.
4	Uganda National Cultural Centre (UNCC) Opinion Unqualified	<ul style="list-style-type: none"> Out of the approved budget of UGX 5,355,692,000 a sum of UGX 2,532,843,990 was realized, representing 48%, resulting into a shortfall of UGX 2,822,848,000 representing 52% of the total budget. Out of the total receipts of UGX 2,532,843,990, only UGX 2,184,634,013 was spent by the entity resulting in an unspent balance of UGX. 348,209,977 representing absorption level of 86%. Out of the total payables figure of UGX 2,588,529,670, UGX 1,868,626,267 (72.2%) related to statutory obligations of gratuity, PAYE, VAT and NSSF. Out of the remaining liability of UGX 719,903,403(27.8%), UGX 652,414,611 was owed to M/s Ambitious Construction Co. Ltd. Out of the UGX 2,031,324,873, UGX 1.6 Bn (80%) is due from M/S Creations Limited. In addition, UGX 169,213,748 (8.3%) due from MS/ Food Platz, NACCAU craft village and UGAWU has also been outstanding for over a year. The UNCC Act enacted on 8th October 1959 has never been reviewed. There are no regulations and guidelines to operationalize the Act.
5	Equal Opportunities Commission (EOC) Opinion Unqualified	<ul style="list-style-type: none"> Out of the approved budget of UGX.12,264,537,958 a sum of UGX.10,717,869,447 was realized resulting into a shortfall of UGX. 1,546,668,511 representing 12.61%. Out of the warrants of UGX.10,717,869,447, a sum of UGX.10,039,139,356 was spent indicating an absorption rate of 93.7%. However, UGX.678,730,091 was unspent and it related to the unspent rental space funds. In addition, the commission received off-budget financing to a tune of UGX.1,717,063,149 which was not transferred to the consolidated fund. I sampled 8 outputs with 48 activities worth UGX.6.260 Bn, representing 51.04% of the total budget, and noted that 3 outputs (37.5%) with 68 activities and expenditure worth UGX. 0.153Bn were partially quantified. In addition, out of the 5 quantified outputs with 23 activities assessed, 2 outputs (40%) were achieved with 9 activities (40%) were fully achieved/implemented, while 3 outputs with 36 activities representing 60% were partially achieved/implemented. There are long outstanding receivables of UGX.211,105,359 for which the

		<p>PS/ST has since rejected management's request to write them off but rather to recover. In addition, management is yet to recover a sum of UGX 90 million from staff who received funds for travel but were unable to travel.</p> <ul style="list-style-type: none"> Management has outstanding statutory obligations to NSSF amounting to a sum of UGX.279,434,392 arising out of the failure to deduct NSSF from the gratuity payments and allowances. Out of 543 complaints received by EOC, only 236 were resolved as at 30th June 2020, representing 43.4% of concluded cases. My previous year report indicated that 72% (163) cases were not concluded. The commission has a 55.5% staffing gap coupled with nine staff on interdiction that is affecting the efficiency of the commission's operations. During the three (3) financial years: 2017/18-2019/20; the Commission budgeted UGX.1,390,000,000 on acquisition of vehicles from government funding. A sum of UGX.1,390,000,000 was warranted and UGX.1,390,000,000 was spent to acquire 9 vehicles. The Commission procured eight (8) vehicles (33%) at a total cost of UGX.1,175,844,307 without prior clearance from MoPS, 6 vehicles at a cost of UGX.1.17 Bn were acquired but were not in the work plan, procurement plan and had no needs assessment undertaken. In addition, 3 vehicles (23%) acquired at a total cost of UGX.709,850, had engine capacities higher than the recommended threshold. There was inadequate recording of Motor vehicles, for instance; there were no service analysis records, incomplete log books, no fuel registers among others. There was an increase in maintenance cost, with maintenance costs averaging UGX.11.78 Million per vehicle per year. 5 vehicles surpass the recommended 5 year useful life but are yet to be disposed-off by management. These vehicle inadequacies affect service delivery effectiveness.
6	<p>National Youth Council (NYC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the approved budget of UGX.3,075,000,000, a sum of UGX.1,623,036,000 was realized resulting into a shortfall of UGX.1,451,963,839 representing 47.2%. Out of the total receipts for the financial year of UGX.1,623,036,161, Council incurred expenditure of UGX. 1,686,012,781. This led to a debt of UGX 66,136,750, relating to non-payment of PAYE and NSSF. Council has a staffing gap of 42%, with no programme officer and accounts assistant. Undertaking its mandate and ensuring segregation of duties remains a challenge with the current shortage of personnel.
7	<p>Uganda National Children's Authority (UNCA)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the approved budget of UGX. 1,010,000,000 a sum of UGX. 695,277,561 was realized resulting into a shortfall of 314,722,439, representing 31%. Out of the subvention amount released of UGX. 695,277,561, a sum of UGX. 668,845,440 was spent indicating an absorption rate of 96%. The entity has two old vehicles for its operations. However, these vehicles incurred an average of UGX 14.5 million on maintenance. The Authority has not had a governing board in two years and this has led to short comings in establishing policy and operational guidelines, establishing a staff structure, and award of short term contracts. Findings of the rational strategy on ending child marriage and early pregnancies revealed the cases such as; inadequacies in law enforcement, high illiteracy levels and, inadequate capacity and resources for extension works at district level.
8	<p>National Women's Council (NWC)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the approved budget of UGX.1,327,465,389 a sum of UGX.1,215,465,872 was received from MoGSLD, resulting into a shortfall of UGX. 111,999,517 representing 8.44%. UWC spent all the receipts of UGX.1,215,465,872 from MoGSLD.

		<p>Representing 100% performance. There were however delays in remitting the statutory deductions on employee remunerations, with some delays taking up to 44 days from the due date.</p> <ul style="list-style-type: none"> . Fifteen (15) outputs with a total of fifteen (15) activities and expenditure worth UGX. 612,546,819 were not quantified at all. Council drivers did not undertake medical examination and refresher courses contrary to the standing orders.
9	<p>National Library of Uganda (NLU)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> Out of the budgeted revenue of UGX. 1,079,283,882 for the financial year 2019/2020, UGX. 1,006,823,641 was collected representing 7% shortfall in available funds for expenditure. Out of the released amount of UGX 1,006,823,641, management spent only UGX. 970,089,719, resulting into an unspent balance of UGX.36,733,922 representing absorption level of 96%. NLU has not had a functional governing board for two years.
10	<p>National Social Security Fund (NSSF)</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The Company has adopted fair value model for subsequent measurement of Investment Properties under IAS 40 where it is required to report all items of investment property at fair value on a continuous basis, at each reporting date, which was not done. Accordingly, I was unable to satisfy myself, using alternative audit procedures, the valuation of investment property as at June 30, 2018 which was reported at UGX.301.4 billion, and UGX.292.3 billion as at June 30, 2019. In addition the Company had incomplete records in regard to these assets, and some of which were encroached on by third parties and some government institutions limiting the Company's access and control over these assets. I noted that the Company incurred a loss of UGX.6.5 billion and has negative operating cash flows of UGX.9.3 billion for the year ended June 30, 2018, and negative operating cash flows of UGX.3.8 Billion for the year ended 30th June 2019. Continuity as going concern is therefore, dependent on future profitable operations of the Company and the availability of funds to meet the obligations as and when they fall due.

ANNEXURE III: SUMMARY ENTITY FINDINGS AND OPINIONS FOR LOCAL GOVERNMENTS

SN	LOCAL GOVERNMENTS	SUMMARY OF KEY FINDINGS
	ARUA BRANCH	
1	Zombo DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 17.3% of the key performance indicators were fully achieved, 82.7% were partially achieved. The district collected 72.8% of its budgeted local revenue and received 99.7% of the funds expected from treasury while 72% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.5Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 18 outputs 12 (66.6%) were fully quantified, 3 (17%) were insufficiently quantified while 3 (17%) were not quantified at all. Out of the 12 quantified out-puts, 9 (75%) were fully implemented while 3 (25%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 3 (75%) were submitted on time. The district received UGX 310M for Covid interventions and all the funds were utilized. UGX 1,850,000 was used at source contrary to the Law. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. There were weaknesses in the management of the districts fleet including; the vehicles have not been captured in the fixed assets module of the GFMIS because Zombo District is yet to be enrolled and integrated with Integrated Financial Management system (IFMS), failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy inadequate vehicle support to entity service delivery, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Warr HC IV faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. I noted delays in accessing payroll for 64 staff newly recruited to the district and those transferred.
2	Arua DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan, revealed that 22% of the sampled targets were fully achieved, 74% were partially achieved while 4% were not achieved at all. The district collected 67% of its budgeted local revenue and received 94.7% of the funds expected from treasury while 27% of funds expected from external sources were received by year end. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 24 outputs 15 (63%) were fully quantified, 1 (4%) was insufficiently quantified while 8 (33%) were not quantified at all. Out of the 15 quantified out-puts, 7 (46%) were fully implemented, 4 (27%) were partially implemented while 4 (27%) were not implemented at all. Out of four quarterly reports, only 2 (50%) were submitted on time. The district received UGX 205M for Covid interventions and all the received funds were utilized. I could not obtain any records of donations in kind and in cash for review in order to make an appropriate evaluation of how such donations may have been recorded and utilized.

		<ul style="list-style-type: none"> I noted that the District had receivables balance of UGX.2,222,742,281 arising from prior years; with no movement in the year under review The district had deposits of UGX 1,926,602,231 which related to YLP and UWEP. There were weaknesses in the management of the districts fleet including; only one vehicle was procured instead of two, absence of fleet management policy, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted that Adumi HC IV and Omugo HC IV faced challenges in delivery of services such as lack of medical equipment and idle equipment. The District had six heads of department holding their positions in acting capacity for more than the required six months I noted double payment of gratuity to a tune of UGX 99,935,577.
3	Nebbi DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 29% of the strategic targets were fully achieved, 47% were partially achieved while 24% were not achieved at all. The district collected 106% of its budgeted local revenue and received 98.8% of the funds expected from treasury while 29% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.2 Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 19 outputs 10 (53%) were fully quantified, 4 (21%) were insufficiently quantified while 5 (26%) were not quantified at all. Out of the 10 quantified out-puts, 5 (50%) were fully implemented, 4 (40 %) were partially implemented while 1(10%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 228M for Covid 19 interventions and all the received funds were utilized. UGX. 3,120,000 was used at source contrary to the Law. I noted that items that were received in Kind were neither valued nor subjected to quality checks before receipt I noted that the District had receivables of UGX. 1,062,215,355 There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset registers and in the format prescribed by Accountant general , absence of fleet management policy, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted that Nebbi hospital faced challenges in delivery of services such as lack of medical equipment There were also delayed works under UGFIT particularly at Atego seed schools and Pameka health center III I noted underperformance / under absorption of funds released for wages of UGX 1.1 Bn.
4	Adjumani DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 34.6 % of the strategic targets were fully achieved, 34.6 % were partially achieved while 30.77% were not achieved at all. The district collected 127.4 % of its budgeted local revenue and received 95.1 % of the funds expected from treasury while 21 % of funds expected from external sources were received by year end. The district had unspent balances of UGX 5Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 15 outputs 12 (80%) were fully quantified, 1

		<p>(7%) was insufficiently quantified while 2 (13%) were not quantified at all. Out of the 12 quantified out-puts, 5 (42%) were fully implemented, 6 (50%) were partially implemented while 1 (8%) was not implemented at all.</p> <ul style="list-style-type: none"> The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none was submitted on time. I also noted cases of inaccurate reporting of performance due to failure to quantify out puts. The district received UGX 237M for Covid19 interventions and all was utilized. UGX 11m was used at source contrary to the Law. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were neither valued and no evidence of quality checks before distribution. I noted that the District had a receivables figure of UGX. 1,181,118,914. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy and allocation of vehicles with engine capacities beyond staff entitlements. I noted that Adjumani hospital faced challenges in delivery of services such as lack of medical equipment, non-functioning equipment. There were also delayed works under UGFIT particularly at Maaji seed secondary school and Arinyapi health center III I noted under performance/under absorption in the payroll released funds.
5	<p>Yumbe DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 54.5% of the strategic targets were fully achieved, 36.4% were partially achieved while 9.1% were not achieved at all. The district collected 30% of its budgeted local revenue and received 81% of the funds expected from treasury while 55% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.7Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 1.5 Bn for the year contrary to the budget execution circular I noted challenges in quantification of outputs which affect assessment of performance. Out of a sample of 19 outputs 16 (84%) were fully quantified, while 3 (16%) were not quantified at all. Out of the 16 quantified out-puts, 11 (69%) were fully implemented, 2 (13%) were partially implemented and 3 (18%) were not implemented. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 1.67Bn for Covid 19 interventions and all the received funds were utilized. I noted that procurements carried out by the district were not audited by internal audit. I reviewed the management of URF and noted ; a budget shortfall of UGX 171M, Un paid wages 68M Review of DRDIP revealed an idle bridge that was constructed and late release of funds to projects. I also noted diversion of district council allowances and loss of assets (motorcycles) There were weaknesses in the management of the districts fleet including; absence of fleet management policy and guidelines, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted that Yumbe HCIV and Midigo HCIV faced challenges in delivery of services

		<p>such as lack of medical equipment and idle equipment.</p> <ul style="list-style-type: none"> • There were also delayed works under UGFIT particularly at Logonga seed school. • In my review of the payroll, I noted underperformance of wage bill of UGX 736M, salary payments to staff above retirement age, incomplete personnel files, inconsistency staff information and accumulation of gratuity arrears.
6	Pakwach DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that Pakwach DLG did not fall in the category of the 5 year performance evaluation criteria since the District is 3 years old after its creation out of Nebbi District. • The district collected 28% of its budgeted local revenue and received 102% of the funds expected from treasury while 8% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.3 Bn which was sent back to treasury. • The District had off budget financing to a tune of UGX 20M • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 24 outputs 10 (42%) were fully quantified, 10 (42%) were insufficiently quantified while 4 (16%) were not quantified at all. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the four quarterly reports (100%) were not submitted on time. • The district received UGX 198M for Covid interventions and all of it was utilized. • I noted weakness in the management of the intervention such as; insufficiently quantified work plans. • There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequacy of the vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Pakwach HC IV faced challenges in delivery of services such as lack of medical equipment, failure to properly maintain equipment • I noted under absorption of wage bill of UGX 77M, Salary payments to staff above retirement age, underpayment of gratuity, delayed confirmation of staff and accumulation of gratuity arrears.
7	Maracha DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 13% of the strategic targets were fully achieved, 65% were partially achieved while 22% were not achieved at all. • The district collected 76% of its budgeted local revenue and received 101.9% of the funds expected from treasury while 91% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.69 Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 17 outputs 13 (77%) were fully quantified, 1(6%) was insufficiently quantified while 3 (17%) were not quantified at all. Out of the 13 quantified out-puts, 7 (54%) were fully implemented, while 6 (46%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) were submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX 206 M for Covid interventions and all the funds were utilized. UGX 920,000 was used at source contrary to the Law. • I noted weakness in the management of the intervention such as; failure to implement all planned activities. • 38% of the district staff structure was not filled with key staff such as district

		<ul style="list-style-type: none"> engineer missing There were weaknesses in the management of the districts fleet including; procurement of a vehicle using government funds in the FY 2019/2020 without seeking a waiver as there was an official ban, failure to record vehicles in the asset register and in the format prescribed by Accountant general and no evidence of regular inspection and reconciliation of vehicles in the assets register, absence of fleet management policy, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted that Maracha HC IV I faced challenges in delivery of services such as; lack of medical equipment. There were also delayed works under UGFIT particularly at Kololo seed school, Curube health center III and operationalization of Ajikoro HC II Maternity ward I noted under performance of a wage bill to the tune of UGX 442M.
8	<p>Nebbi MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 21% of the strategic targets were fully achieved, 50% were partially achieved while 29% were not achieved at all. The district collected 65% of its budgeted local revenue and received 81% of the funds expected from treasury. The entity did not receive any external funding. The council had unspent balances of UGX 1.2Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 8 outputs 7 (88%) were fully quantified, while 1 (12%) was not quantified at all. Out of the 7 quantified out-puts, 4 (57%) were fully implemented, 3 (43%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. 57% of the district staff structure was not filled with key staff such as Municipal engineer and Municipal Treasurer missing I noted long outstanding receivables of UGX 528M. I also noted a poor state of Erussi road There were weaknesses in the management of the districts fleet including; absence of fleet management policy, inadequacy of vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted an unspent balance of UGX 1.71Bn on payroll expenses I noted weaknesses such as lack a Garbage Management Strategy and Plan, Insufficient public sensitization, shortage of equipment to manage garbage, lack of protective wear.
9	<p>Moyo DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 100% of the strategic targets were partially achieved. The district collected 113 % of its budgeted local revenue and received 94% of the funds expected from treasury while 53% of funds expected from external sources were received by year end. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs 8 (62%) were fully quantified, 4 (31%) were insufficiently quantified while 1 (7%) was not quantified at all. Out of the 8 quantified out-puts, 6 (75%) were fully implemented, 1 (12.5%) was partially implemented while 1(12.5%) was not implemented at all. The district prepared and submitted annual monitoring plans and quarterly performance reports to the required entities. All the four reports (100 %) were not submitted on time. I also noted cases of inaccurate reporting of performance. I noted inaccuracies in the performance reports submitted The district received UGX 390 M for Covid 19 interventions and the received

		<p>funds were utilized. UGX 4,275,000 was used at source contrary to the Law.</p> <ul style="list-style-type: none"> • I noted weakness in the management of the intervention such as; insufficiently quantified work plans. • Items that were received in Kind were not subjected to quality checks before distribution and no evidence of acknowledgement of receipt for all items the Entity distributed. • I noted that the district had receivables balance of UGX.643,682,955 • I noted the district had an outstanding payables balance of UGX 735,772,354. • There were weaknesses in the management of the districts fleet including; absence of fleet management policy and guidelines, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Moyo hospital faced challenges in delivery of services such as lack of medical equipment and idle equipment. • There were also delayed works under UGFIT particularly at Dufire Seed secondary School and Aya HC III (Maternity Ward).
10	<p>Arua MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 Strategic plan revealed that 51% of the targets were fully achieved, 42% were partially achieved, 2% were not achieved at all while 5% were not measured • The Municipality collected 95% of its budgeted local revenue and received 99.7% and 99% of the funds expected from treasury and other government units respectively, but did not receive any external financing. The total unspent balance of UGX.0.95Bn (3.5%) was sent back to the treasury • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 10 outputs 8 (80%) were fully quantified while 2 (20%) were insufficiently quantified. Out of the 8 quantified out-puts, 6 (75%) were fully implemented, while 2 (25%) were partially implemented. • I noted that 1 (25%) of the quarterly performance reports was submitted after the deadline. I also noted some inconsistencies in the performance reports submitted. • Review of financial statements revealed increases in payables of 35% from UGX 1.115bn to UGX. 1.503bn from FY 2018/19 to FY 2019/20 • A review of the financial statements revealed that management did not make sufficient disclosures on the effect of change of the entity's status from a municipality to a city • There were weaknesses in management of the municipality's motor vehicle fleet including; non maintenance of proper motor vehicle records, the lack of a fleet management policy and guidelines, inadequate allocation of vehicles to departments/units, non-preparation of a maintenance work plan to guide its spending on motor vehicles • I noted that the Municipality faced challenges in delivery of services due to lack of adequate medical equipment and idle equipment noted at River Oli Health Centre IV • I noted challenges in payroll management where management failed to absorb 3% of received payroll funds and inconsistencies in some staff information • Review of Garbage management revealed that the entity did not have by laws to enforce waste management, insufficient budgetary allocation towards implementation of the garbage management strategy and plan, non-maintenance of data/records on garbage generated within the municipality. • I also noted that 35% of budgeted funding in FY 2018/19 and FY 2019/20 for garbage collection was not realized and as a result the municipality did not undertake any public awareness and sensitization campaigns in the two years and had inadequate equipment and facilities for garbage collection and disposal. • I reviewed the implementation of Urban Physical Development Plan (UPDP) and

		<p>noted that there was inadequate funding to meet the objectives of the UPDP. Furthermore, of the approved budgets, only 93.7% was released. I also noted lack of development permits for some on-going physical developments and non-disclosure of a contingent liability relating to on-going road works in the financial statements</p> <ul style="list-style-type: none"> • There was a UGX.3.58 Bn (33%) budgetary shortfall in USMID-(MISG) funding which affected timely implementation of some projects. • I also noted non-disclosure of a contingent liability arising from litigation, delayed closure of program designated bank account and failure to return funds to the ministry of lands contrary to instructions from the PS Ministry of Lands, Housing and Urban Development. • The municipality also faced challenges of uncoordinated development programs causing the municipality to incur nugatory expenditure of UGX.2.39Bn • The Municipality did not receive 27% of budgeted Uganda Road Fund funds, with funds all for the fourth quarter (UGX0.23bn) not received.
11	<p>Koboko DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the strategic targets were fully achieved, 40% were partially achieved while 20% were not achieved at all. • The district collected 66.5% of its budgeted local revenue and received 99% of the funds expected from treasury while 45% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.34Bn which was swept back to treasury. • The district had off-budget financing amounting to UGX 20,000,000 for the year contrary to the budget execution circular. • Out of the 17 quantified out-puts, 13 (77%) were fully implemented and 4 (23%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, three (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX 185M for Covid19 interventions and all the funds were utilized. UGX. 20m was not banked to the consolidated fund contrary to the Law. • I noted that UGX 23 million meant for Pension was diverted/mischarged during the year. • I noted that 41.2% of the district staff structure was not filled. • There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate support to entity service delivery, failure to mentain log books and failure to take drivers for medical test. • I noted that Koboko hospital faced challenges in delivery of services such as lack of medical equipment and understaffing at the District hospital.
12	<p>Koboko MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I was not able to review the implementation of the NDP II 2015-2020 because Koboko MC had not undertaken to perform an assessment of the implementation of the strategic objectives by the time of the audit • The Municipality collected 85% of its budgeted local revenue and received 100% and 63% of the funds expected from treasury and other government units respectively and 61.6% of its budgeted external financing. Of the funds received, the entity absorbed 97.2% and the unspent balance of 2.8% was swept back to the consolidated fund. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs 4 (31%) were fully quantified, 8 outputs (62%) were partially quantified while 1 (7%) was not quantified at all. All of the 4 (100%) fully quantified outputs were fully implemented.

		<ul style="list-style-type: none"> The Municipality did not prepare annual monitoring plans and neither were quarterly monitoring reports prepared and submitted. Out of four quarterly performance reports, 3 (75%) were submitted after the deadline and 1 (25%) was not submitted by the time of the audit. Review of local revenue records revealed that Local revenue advance of UGX.0.35 Bn left outstanding was not disclosed in the financial statements as a liability/payable There were weakness in management of the municipality's motor vehicle fleet including; non maintenance of proper motor vehicle records, the lack of a fleet management policy and guidelines, inadequate allocation of vehicles to departments/units, non-preparation of a maintenance work plan to guide its spending on motor vehicles and the disposal of motor vehicles Review of Garbage management revealed that the entity did not have by laws to enforce waste management, did not have a Garbage Management Strategy and Plan and did not maintain data/records on garbage generated within the municipality. On garbage management, I noted some weaknesses including; failure to develop bylaws, lack of garbage management strategy plan, inadequate funding for garbage management, inadequate awareness and sensitization and challenges of transportation of garbage from the gazetted collection points. Review of Urban Physical Development Plan (UPDP) in Nebbi Municipal Council revealed the following challenges; Lack of approved UPDP and detailed plans, lack of detailed work plan of the physical planning unit, failure to issue permits to developers.
13	Arua RRH Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic Plan revealed that 16% of the strategic targets were fully achieved leaving 84% partially achieved. The Hospital collected 66% of the budgeted local revenue, while 99% of the budgeted transfers from the treasury was received. UGX 1,409,941,691 was received from external/donor financing although it was not budgeted for. There was an over expenditure of UGX 923,785,971. The Hospital had off budget financing amounting to UGX. 2,105,857,206 for the year contrary to the budget execution circular All of the 7 outputs with 15 activities sampled were fully quantified. I noted that 4 (57%) were fully implemented while 3 (43%) were partially implemented. The hospital received UGX 319M for Covid 19 interventions and 103% was utilized. I noted weakness in the management of the intervention such as unrealistic budget, no evidence that quality of items received was checked and verified I noted that the hospital's domestic arrear had increased by UGX.1.2Bn The hospital had a staff shortage in critical positions of 52% I noted that the hospital did not have a land title for the land on which it was located. I also noted that the hospital had settled un budgeted for domestic arrears of up to UGX 0.16Bn There were weaknesses in management of the hospitals fleet including; non maintenance of proper motor vehicle records, the lack of a fleet management policy and guidelines, non-preparation of a maintenance work plan to guide its spending on motor vehicles I noted that Arua RRH faced challenges in delivery of services due to lack of medical equipment, idle equipment, poor maintenance of available equipment.
14	Madi-Okollo Opinion	<ul style="list-style-type: none"> I noted that Madi – Okollo District did not have a five year strategic plan in place. The current year is Madi-Okollo's first year of operation The district collected 56.5% of its budgeted local revenue and received 98% of

	Unqualified	<p>the funds expected from treasury while 33% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2.2 Bn which was sent back to treasury.</p> <ul style="list-style-type: none"> The district had a known off-budget financing amounting to UGX 26,545,404 for the year contrary to the budget execution circular. The off budget used in the financing of Construction of the ART Clinic in Okollo H/C III from IDI was not known. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs, 7 (64%) were fully quantified, 1 (9%) was insufficiently quantified while 3 (27%) were not quantified at all. Out of the 7 quantified out-puts, 3 (42 %) were fully implemented, 2 (29%) were partially implemented while 2 (29%) were not implemented at all The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, all (100%) were not submitted on time. The district received UGX.362M for Covid 19 interventions which was all utilized. UGX 900,000 was used at source contrary to the Law. I noted weakness in the management of the intervention such as; no evidence of quality checks before distribution, no approval by task force of the distribution of items worth UGX 124,011,400 and no evidence of acknowledgement of receipt for all items the Entity distributed. I noted a loss UGX.25,483,500 advanced to the Engineer. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate vehicle support to the entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. 85 % of the district staff structure was not filled with key staff such as substantive head of finance, head of procurement missing. I noted salaries being paid to people not on the staff list. I noted that Madi – Okolo Rhino camp HC IV hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. There were also delayed works under UGFIT particularly at Power Seed School.
15	Obongi DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that the District did not have strategic plan in place as this was its first year of operation. The district collected 32% of its budgeted local revenue and received 85% of the funds expected from treasury while 3% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.3Bn which was sent back to treasury. Out of a sample of 13 outputs, 9 (70%) were fully quantified, 2 (15%) were partially quantified and 2 (15%) were not quantified at all. Out of the 9 quantified out-puts, 4 (45%) were fully implemented, 1 (10%) was partially implemented while 4 (45%) were not implemented at all. The district prepared and submitted annual monitoring plans and quarterly performance reports to the required entities. Out of four quarterly reports, only 1 (25%) was submitted on time. The district received UGX 211M for Covid 19 interventions and all the funds were utilized. UGX 3 M received as cash was used at source contrary to the Law. Items that were received in Kind were neither valued nor subjected to quality checks before distribution. There was no mechanism of providing information to people in quarantine centre from the 'outside' such as radios, phones and televisions.

		<ul style="list-style-type: none"> • 48% of the district staff structure was not filled with key staff such as head of finance and district engineer missing. • I also noted that all heads of department are holding their positions in acting capacity for more than one year • There were weaknesses in the management of the districts fleet including; over expenditure of UGX 15 M • In a procurement of vehicle, absence of fleet management policy, inadequate vehicle support to entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Obongi HC IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. I also noted that the hospital had challenges like; Non-functional Mortuary due to lack of equipment since its construction in 2018 ,Non-functional incinerator – since its construction and Laboratory lacks vital equipment such as a haematology (blood) analyser used for procedures such as complete blood counts • I noted the Health center was encountered with drug stock outs.
	FORT PORTAL BRANCH	
1	Kasese DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 45% of the sampled targets were fully achieved while 55% were not achieved at all. • The district collected 71% of its budgeted local revenue and received 110% of the funds expected from treasury while 50% of funds expected from external sources were received by year end. The district had an over expenditure of UGX. 289,702,328. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 17 outputs, 12 (71%) were fully quantified while 5 (29%) were not quantified at all. Out of the 12 quantified out-puts, 7 (58%) were fully implemented, while 5 (42%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none (0%) was submitted on time. I also noted cases of inaccurate reporting of performance. • The district received a total of UGX 265,801,480 for Covid-19 interventions and all funds were utilised. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • I noted that there was an unsupported adjustment in the statement of outstanding commitments of UGX 477,032,408 as part of the prior year commitments paid during the year; however there were no supporting documents for the amounts provided for review. • 92 positions (25%) of the district staff structure were not filled with key staff such as Head of Finance, District Engineer and District Production Officer were all vacant as staff in these positions has been acting capacities for 2 or more years. • The District procured 2 vehicles worth UGX. 348,753,265 in the period under review but had challenges in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to prepare maintenance work plans and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Bwera District Hospital and Nyamirami Health Centre faced challenges

		<p>in delivery of services such as lack of adequate medical equipment, non-functioning equipment and lack of anaesthesia to be used on mothers during deliveries.</p> <ul style="list-style-type: none"> There were delayed works under UgIFT, particularly Construction of Nyakatonzi Seed secondary School, and also challenges in the Management of UgIFT such as lacks of land title for the school, Inadequate Contract Supervision and Monitoring for the upgrade of Nyakimasa and Kyampara Health Centre IIs to IIIs. There was Non Compliance with Repayment Schedules of UWEP and YLP resulting in outstanding balances of UGX. 736,064,280 and UGX. 1,678,966,715 respectively. I noted challenges in the implementation of the Uganda Road Fund Program including; underfunding of the program, no performance under routine manual maintenance.
2	Kabarole DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that it was not quantified and thus it was difficult to ascertain the level of achievement of the strategic plan. The district collected 52% of its budgeted local revenue and received 97% of the funds expected from treasury while 81% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.5Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.53,834,000 for the year contrary to the budget execution circular The District fully quantified the 22 sampled out-puts however had challenges with implementing activities. Of the 22 fully quantified outputs; 9 outputs (41%) were fully implemented, 10 outputs (45%) were partially implemented and 3 outputs (14%) were not implemented at all. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 205M for Covid interventions and UGX 17.m was used at source contrary to the Law while UGX 32.6M was not accounted for. There were no disclosures in the commentary of either the Accounting Officer or the Head of Finance to explain the effect of the change of status of Fort portal Municipal Council to a City on the district. The District had an outstanding balance of UGX.36.2M of the District Transport Revolving Fund (DTRF) that was used to acquire a vehicle from Ministry of Local Government. The figure was not recognized as a payable in the financial statement thus understating the payables Balance. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, and shortfalls in funds allocated for motor vehicle maintenance. There were also delayed works under UgIFT particularly Construction of St. Paul's Nyabweya seed secondary school,upgrade Nyakitokoli Health Centre II to Health Centre III. I reviewed the implementation of Uganda Road Fund and noted that there was underfunding of UGX 0.2Bn which led to non-implementation of some planned road works. I noted that Bukuuku Health Centre IV faced challenges in delivery of services such as lack of basic medical equipment, idle equipment and poor maintenance of available equipment.

		<ul style="list-style-type: none"> The District did not settle verified salary and pension arrears worth UGX 155,417,880. The district had outstanding arrears of UGX.107M and UGX.67M resulting from non-recovery of funds under YLP and UWEP programs respectively.
3	<p>Ntoroko DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic plan revealed that 16% of the strategic targets were fully achieved, 68% were partially achieved while 16% were not achieved at all. The district collected 24.2% of its budgeted local revenue and received 102% of the funds expected from treasury while 54% of funds expected from external sources were received by year end. The district had unspent balances of UGX. 129,959,680 which was sent back to treasury. The district had off-budget financing amounting to UGX 90,857,400 for the year contrary to the budget execution circular. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 9 outputs 8 (89%) were fully quantified, while 1 (11%) was insufficiently quantified. Out of the 8 quantified out-puts, 6 (75%) were fully implemented, while 2 (25%) were partially implemented. The district prepared annual monitoring as well as the quarterly performance reports. Out of four quarterly reports, only 2 (50%) were submitted on time. The district received a total of UGX. 165,600,000 for Covid-19 interventions and all funds were utilised. I however noted that funds amounting to UGX 600,000 were not banked but spent at source contrary to the law. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. I also noted that the District had outstanding payables of UGX.316, 596,600 by the end of the year. A detailed review of the financial statements revealed that out of the outstanding payables, UGX. 261,312,091 relate to the previous financial years. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to prepare maintenance work plans and shortfalls in funds allocated for motor vehicle maintenance. I noted that Karugutu Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment and also failure to carry out regular maintenance of the equipment in the maternal ward. Under the UgIFT program there was delayed works for the Construction of Nombe Seed School and Upgrade of Rwangara Health Center III. I noted underpayment of salaries of UGX. 17,207,334 to some staff of the District.
4	<p>Kyegegwa DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic Plan revealed that 57.1% of the strategic targets were fully achieved, while 42.9% were partially achieved. The district collected 69% of its budgeted local revenue and received 99% of the funds expected from treasury while 49% of funds expected from external sources were received by year end. The district had unspent balances of UGX. 983,763,415 which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 6 outputs, 4 (67%) were fully quantified while 2 (33%) were not quantified at all. Out of the 4 quantified out-puts, 1 (25%) was fully implemented, while 3 (75%) were partially implemented. The district prepared and submitted annual monitoring plans. Out of four quarterly performance reports, only 1 (25%) was submitted on time.

		<ul style="list-style-type: none"> The district received a total of UGX 302,000,000 for Covid-19 interventions and all funds were utilised. I however noted that funds amounting to UGX 77,000,000 were not banked but spent at source contrary to the Law; and an excess expenditure to the tune of UGX 24,627,500 towards COVID-19 activities. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to prepare maintenance work plans and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kyegegwa Health Centre IV lacked adequate medical equipment in the maternal ward. There were also delayed works under UGFIT particularly for the construction of Rwentuuha Seed School and delayed works and lack of effective Internal Control over Certification of Works for Payments for construction of Karwenyi Health Centre III. The District had outstanding amounts of UGX 522,555,309 from YLP groups that were funded from 2016/17, 2017/18 and 2018/19. The District had outstanding amounts of UGX 196,364,405 from Women's groups that where funded from 2017/18 and 2018/19.
5	<p>Fort Portal RRH</p> <p><u>Opinion</u> Qualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2017-2020 strategic plan revealed that 71% of the sampled targets were fully achieved, while 29% were not achieved at all. The hospital collected 103.2% of its budgeted non-tax revenue and received 96% of the funds expected from treasury while UGX 350,491,362 from external sources was received by year end although it had not budgeted to receive funds from external sources. The hospital had unspent balances of UGX. 464,677,831 which was sent back to treasury. The Hospital fully quantified the sampled 7 out-puts however had challenges of implementing the activities; 5 (71%) were fully implemented, while 2 (29%) were partially implemented. UGX 157,809,531 was diverted/mischarged during the year. The Hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Furthermore, No quarterly performance reports were prepared throughout the financial year. The Hospital received UGX.270,000,000 for Covid-19 interventions and UGX.89,009,282 was utilized. UGX 22,855,500 was not accounted for, UGX.11, 465,000 was utilised on un budgeted activities. I noted that the hospital lacked a hospital governing board it also had challenges in managing the private wing such as; Lack of an Approved Work plan and Budget and Lack of Approved Fees Structure. 28% of the Hospital staff structure was not filled with key staff such as senior positions of Consultants, senior procurement officer and an Accountant are vacant. There were weaknesses in the management of the Hospital fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to prepare maintenance work plans and shortfalls in funds allocated for motor vehicle maintenance. There were salaries paid to Employees who had retired to the tune of UGX. 11,103,807. I noted Lack of Adequate Medical Equipment at the Regional Referral Hospital and

		Non-Functioning Equipment.
6	Kamwenge DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 33% of the targets were fully achieved while 67% were partially achieved. The district collected 103% of its budgeted local revenue and received 94% of the funds expected from treasury while 58% of funds expected from external sources were received by year end. The district had unspent balances of UGX 4.87Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 7,691,600 for the year contrary to the budget execution circular. Out of a sample of 24 outputs, all (100%) of them were fully quantified. Out of these quantified out-puts, 13 (54%) were fully implemented, while 11 (46%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted beyond the stipulated deadline. The district received a total of UGX 233,221,900 for Covid-19 interventions and all funds were utilised. However cash donations of UGX 7,691,600 were spent at source contrary to the Law. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Rukunyu District Hospital faced challenges in delivery of services such as lack of adequate medical equipment, missing equipment like an x-ray machine which was the reason for about 90% of their referrals, non-functional controls at the hospital which increase the risk of distributing of expired drugs to patients; and under staffing where only 101 positions out of 185 approved positions filled leaving 84 vacant. There were also delayed works under UgIFT program particularly upgrade of Kanara and Kabambiro Health Centre IIs to Health Centre IIIIs, Construction of Bwizi Seed School and upgrading of Kabingo Health Centre II to Health Centre III.
7	Kyenjojo DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 75% of the strategic targets were fully achieved, while 25% were not achieved at all. The district collected 100% of its budgeted local revenue and received 99.7% of the funds expected from treasury while 51% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1,408,538,651 which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 13 outputs, 8 (62%) were fully quantified, while 5 (38%) were not quantified at all. Out of the 8 quantified out-puts, 3 (38%) were fully implemented, 4 (50%) were partially implemented, while 1 (12%) was not implemented at all. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the four quarterly reports (100%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received a total of UGX. 245,530,300 for Covid-19 interventions and all funds were utilised. However UGX 2,770,000 was not banked but spent at source contrary to the Law. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution.

		<ul style="list-style-type: none"> I noted that 13% of the district staff structure was not filled with key staff such as District Engineer, District Commercial Officer, and the Principle Human Resource (secretary for the District service commission).. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to prepare maintenance work plans and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kyenjojo General District Hospital and Kyarusizi Health Centre IV had some non-functional, faulty and lacked adequate medical equipment in the maternal wards. There were also delayed works under UgIFT particularly upgrading of Myeri and Kyankaramata Health II to Health Centre IIIs, construction of Mparo Seed School. There was Non Compliance with Repayment Schedules of UWEP and YLP resulting in outstanding arrears of UGX. 339,650,004 and UGX. 1,891,041,915 respectively.
8	Bundibugyo DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 70% of the sampled targets were fully achieved, 30% were partially achieved The district collected 97% of its budgeted local revenue and received 96% of the funds expected from treasury while 99% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.6Bn which was sent back to treasury. All the sampled 10 outputs fully quantified. Out of the 10 quantified out-puts, 8 (80%) were fully implemented, and 2 (20%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the four quarterly reports were not submitted on time. I also noted cases of inaccurate reporting of performance. The district received a total of UGX 225,530,300 for Covid-19 interventions and all funds were utilised. I however noted that funds amounting to UGX 11,060,000 were diverted and spent on activities/items that were not related to the Covid-19 Interventions. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Bundibugyo District Hospital and Nyahuka Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment. I noted challenges in Human resources management such as non-payment of employees' salaries resulting into salary arrears, failure to fill vacant posts both at the District and the Lower Local Councils, appointment of staff in acting positions that had exceeded the required twelve months and recruitment of various staff without the requisite professional qualifications There were also delayed works under UgIFT particularly Upgrade of Tombwe Health centre II to Health centre III, Upgrade of Bundimulangya Health center II to Health center III and Construction of Kisubba Seed School. The district had challenges in the implementation of URF such as incomplete road works.
9	Kasese MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic plan revealed that 25% of the sampled targets were fully achieved while 75% were partially achieved. The Municipal Council collected 93% of its budgeted local revenue and received

		<p>102% of the funds expected from treasury while 89% of funds expected from external sources were received by year end. The Municipal Council had unspent balances of UGX 11,926,688,394 which was sent back to treasury.</p> <ul style="list-style-type: none"> I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 19 outputs 12 (63%) were fully quantified while 7 (37%) were not quantified at all. Analysis of the 12 quantified outputs showed that 7 outputs were fully implemented, 3 outputs partially implemented and 2 outputs were not implemented. The Municipal Council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none (0%) was submitted on time. I also noted cases of inaccurate reporting of performance. The Municipal Council had outstanding payables of UGX. 480,634,141 by the end of the year. The Municipal Council had outstanding receivables of UGX. 429,131,834 by the end of the year and there was no evidence of effort by management to recover the funds. For the three financial years under review, the entity procured 1 vehicle worth UGX. 150,000,000. However, I noted weaknesses in management of the Municipal fleet including failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kilembe Mines Hospital and St. Paul Health Centre IV lacked adequate medical equipment and also had non-functioning equipment in the maternal ward. There were weaknesses in Garbage Management such as; failure to adhere to the Garbage Management by-laws and inadequate equipment and facilities for Garbage Collection and Disposal. The Municipal Council lacked an approved Urban Physical Development Plan (UPDP). I noted that the Municipality received surplus releases of USMID-MISG funds of UGX 8,016,313,805 but spent only UGX. 347,919,672 (1.7 %) and the balance of UGX. 19,982,341,133 was swept back to the UCF. I noted that there was underfunding in the Uganda Road Fund program.
10	<p>Fort Portal MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 49% of the sampled targets were fully achieved, 29% were partially achieved while 22% were not achieved at all. The Municipal Council collected 69% of its budgeted local revenue and received 88.7% of the funds expected from treasury by year end. The Municipal Council had unspent balances of UGX. 4,700,925,555 which was sent back to treasury. All the 8 outputs sampled were fully quantified. Out of these quantified out-puts, 3 (38%) were fully implemented, while 5 (63%) were partially implemented. The Municipal Council prepared and submitted annual monitoring plans and quarterly performance reports. Out of four quarterly reports, none (0%) was submitted on time. The Municipal Council had outstanding payables of UGX. 590,127,836 by the end of the year. A detailed review of the financial statements revealed that out of the outstanding payables, UGX. 368,322,925 related to the previous financial years. The Municipal Council had long outstanding receivables of UGX. 123,283,000 by the end of the year and there was no evidence that management made any effort to enforce recoveries. There were no disclosures in the commentary of either the Accounting Officer or the Head of Finance to explain the effect of the Municipal's change of status from a Municipal Council to a City. The Municipality had an outstanding balance of UGX.64, 263,566 of the District

		<p>Transport Revolving Fund (DTRF) that was used to acquire a vehicle from Ministry of Local Government. The figure was not recognized as a payable in the financial statement thus understating the payables Balance.</p> <ul style="list-style-type: none"> The entity did not procure any vehicles in the three financial years under review. However, shortcomings were observed in the Municipal Council's fleet management which included incomplete recording of motor vehicles in the assets register, lack of a fleet management policy, un-updated assets management module, failure to prepare maintenance work plans, failure to maintain proper vehicle movement log books and non-maintenance of motor vehicle service analysis records. I noted that Kataraka Health Centre IV lacked adequate medical equipment in the maternal ward. There were weaknesses in the Management of Garbage such as; Lack of by-laws on Garbage Management, non-adherence to Garbage Management by-laws and inadequate equipment and facilities for Garbage Collection and Disposal. I noted delays in accessing payroll for 17 staff newly recruited to the district, double payment of gratuity to two retirees amounting of UGX. 31,589,734 and over remittance of PAYE and other deductions to a tune of UGX.67,073,569. The Municipality had challenges in Physical Planning such as lack of an approved Urban Physical Development Plan (UPDP) and the detailed plans, Unauthorized Alteration of Physical Development Plan and lack of Development Permits in Support of on-going Physical Developments.
11	Bunyangabu DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic plan revealed that 50% of the sampled targets were fully achieved, 17% were partially achieved while 33% were not achieved at all. The district collected 0.02% of its budgeted local revenue and received 100% of the funds expected from treasury while 28% of funds expected from external sources were received by year end. The district had unspent balances of UGX 710,250,025 which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 14 outputs, 10 (71%) were fully quantified while 4 (29%) were not quantified at all. Out of the 10 quantified out-puts, 8 (80%) were fully implemented while 2 (20%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none (0%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received a total of UGX 250,299,000 for Covid-19 interventions and all funds were utilised. I however noted that funds amounting to UGX 4,720,700 were spent at source contrary to the Law. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. 63 positions (46%) of the district staff structure was not filled with key staff of which some were at senior level. I noted that except for Kiyombya Seed Secondary school, the District lacks land titles for all its land including land for its headquarters which exposes District land to a risk of encroachment and land disputes which may result into property loss. Shortcomings were observed in the District's fleet management which included incomplete recording of motor vehicles in the assets register, un-updated assets management module, lack of a fleet management policy and guidelines, failure to maintain proper vehicle movement log books, absence of annual motor vehicle inspections and non-maintenance of motor vehicle service analysis records. I noted that Kibito Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, non-functional and faulty equipment.

		<ul style="list-style-type: none"> An audit of Payroll Management (Pension and Salary) revealed that there were missing personal files for some staff employed by the District. There were also delayed works and inadequate contract supervision and monitoring under UgIFT particularly upgrade of Kabahango Health Centre II to Health Centre III and the Construction of Kiyombya Seed Secondary School.
12	<p>Kitagwenda DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> The district collected 47.5% of its budgeted local revenue and received 100% of the funds expected from treasury, 72 % expected from other government units and 34% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2.36Bn which was sent back to treasury. I sampled 6 outputs with 21 activities worth UGX. 0.191Bn representing 70% of the total resources spent on implementation of activities and noted that all the outputs were quantified. Of the 21 quantified activities worth UGX. 0.191Bn assessed; 12 activities were fully implemented while 9 activities were partially implemented. The district did not prepare and submit the annual monitoring plans to MoFPED and NPA contrary to Paragraph 58 of the Budget Execution Circular for 2019/20 Three quarterly performance reports were submitted after the deadline of the quarterly deadline. The district received UGX 185M for Covid interventions and the funds were fully utilized. I noted that items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. I noted that the District did not have titles to its various parcels of land in different parts of the district which exposed the land to loss and encroachment The entity procured one vehicle in the last three years and all the necessary procedures were followed. However, there were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. Ntara Health Center IV is faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment. A number of senior positions like District Land Officer, District Surveyor, District Valuer, and District Registrar of titles have not yet been filled and there is evidence of efforts to have them filled.
	GULU BRANCH	
1	<p>Agago DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 19% of the sampled targets were fully achieved, 74% were partially achieved while 7% were not done at all. The district collected 63% of its budgeted local revenue and received 98% of the funds expected from treasury, 51% of transfers from other Government Units was received while 63% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2.920Bn which was sent back to treasury. I noted that the entity received off-budget financing to a tune of UGX.0.113Bn which was not paid into the consolidated fund as required by the law. I noted that Out of a sample of 10 outputs all 10(100%) were fully quantified. Out of 10 quantified out puts, 5(50%) were fully implemented and 5 (50%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, only 2 (50%) was submitted on time. I also noted 2 cases of inaccurate reporting of performance.

		<ul style="list-style-type: none"> I noted a total of COVID-19 intervention receipts worth UGX.165M and UGX.157,016,684 was utilised representing absorption level of 95%. I noted weakness in the management of the intervention such as; failure to account for funds amounting to UGX 23.96m, and 93% partial implementation of planned activities The entity received in-kind donations (items) from a number of sources; however, all the items were not valued as required by the Treasury Instructions. I noted that the district had outstanding payables of UGX.1.221Bn by the end of the year. I noted that the entity had accounts receivables amounting to UGX.1.421Bn by year end. I noted that expenditure amounting to UGX.25.7M remained unaccounted for. I noted a staffing gap of 46% of the approved staff structure of 2,536 positions. There were weaknesses in the management of the districts fleet including; no evidence to confirm that vehicle inspections and reconciliations were carried out regularly and that the assets register was duly updated. I noted incomplete works of the upgrade of Lapirin Health Center II to III(under the UgIFT Project), construction of Lapono Seed Secondary School and upgrade of Omot HCII and Layita HC II to Health Centre IIIs.
2	Lamwo DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 55.6% of the strategic objectives were fully achieved and 44.4% were partially achieved. The district collected 85.6% of its budgeted local revenue and received 101.6% of the funds expected from treasury, 76% of transfers from other government units and 35.5% of funds expected from external sources were received by year end. The district had unspent balances of UGX 5.1Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 10 (91%) expenditure worth UGX.2.7Bn were fully quantified and 1 (9%) worth UGX.0.53Bn was insufficiently quantified. Out of the 10 quantified out-puts, 8 (80%) worth UGX.0.82Bn were fully implemented, while 2 (20%) worth UGX.1.88Bn were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. The district received UGX.0.287Bn for Covid interventions and UGX.0.189Bn was utilized out of which UGX.1.5M was spent at source and the unspent balance was swept to UCF. I noted weakness in the management of the intervention such as; insufficiently quantified (86% quantification) work plans. I did not undertake procedures to ascertain how the quarantine center was managed at Padibe HC IV and Lokung due to lack of PPE for preventive purposes. The district has outstanding payables worth UGX 0.113Bn which relate to previous financial years. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and failure to prepare a maintenance work plan to guide vehicle maintenance initiatives. I noted that Madi Opei HC IV no equipment maintenance policy. There were also delayed works under UGFIT particularly at Katum health center III I noted that the district received UGX 0.563Bn (76.9%) of the budgeted URF funds and utilized 100% of the funds received.
3	Amuru DLG	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 87% of the strategic objectives were fully achieved, 4.3% were partially achieved

	<p>Opinion Unqualified</p> <ul style="list-style-type: none"> while 8.7% were not achieved at all. The district collected 98% of its budgeted local revenue and received 108.3% of the funds expected from treasury, 49% of transfers from other government units was received and 26% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.26Bn which was sent back to treasury. All 13 sampled outputs (100%) were fully quantified. Out of the 13 quantified outputs, 6 (46.1%) worth UGX 0.61Bn were fully implemented, while 5 (38.5%) worth UGX 1.48Bn were partially implemented and 2 (15.4%) were not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All quarterly performance reports were not availed. The district received UGX 0.238Bn for Covid-19 interventions and UGX 0.228Bn was utilized leaving unspent balance UGX 0.010Bn in the bank. I noted weakness in the management of the intervention such as; inadequate quantification of activities and failure to avail information for assessment implementation of planned activities. I note that items received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. I did not undertake procedures to ascertain how the quarantine centre was managed at Pabbo S.S due to lack of PPE. The district had outstanding payables worth UGX 1.588Bn which relates to previous financial years. The district has long outstanding receivables amounting to UGX 1.290Bn relating to advances under the YLP and UWEP Programmes. I noted a staffing gap of 36% with key staff such as district engineer missing There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and failure to prepare a maintenance work plan to guide vehicle maintenance initiatives. I noted advances to individual staff personal bank accounts worth UGX 0.269Bn to implement several council activities instead of directly paying the eligible suppliers and service providers. I noted that Atiak HC IV faced challenges in delivery of services such as lack of medical equipment and poor maintenance of available equipment.
4	<p>Gulu DLG</p> <p>Opinion Unqualified</p> <ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 33% of the sampled targets were fully achieved and 67% were partially achieved. The district collected 97% of its budgeted local revenue and received 94% of the funds expected from treasury, 82% transfers from other Government Units was received while 23% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2.9Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 11 (100%) were fully quantified. Out of the 11 quantified out-puts, 8 (73%) were fully implemented, while 3 (27%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, none was submitted on time. The district received UGX 252.5M for Covid interventions and UGX 212.5million was utilized of which UGX 27.5m was used at source contrary to the Law.

		<p>UGX.40m was sent to UCF.</p> <ul style="list-style-type: none"> I noted that as a result of creation of Gulu city the district headquarters would relocate which may require a big cost. I noted an outstanding amount of payable of the district worth UGX.1.471Bn by year end. I noted a staffing gap of 32% with key staff such as district engineer missing. There were weaknesses in the management of the districts fleet including; absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Awach HC IV faced a challenge of lack of medical equipment. There were also delayed works under UGFIT particularly at Palaro Seed School.
5	Kwania DLG Opinion Unqualified	<ul style="list-style-type: none"> I noted that Kwania DLG did not have a strategic plan since it has been in existence for only 2 years. The district collected 54% of its budgeted local revenue and received 105% of the funds expected from treasury, 67% of transfers from other Government Units was received while 34% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.8Bn which was sent back to treasury. All the 9 outputs sampled worth UGX.2.6Bn were fully quantified and fully implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, only 1 (25%) was submitted on time. The district received UGX. 185M for Covid interventions and UGX. 165million was utilized while the unspent balance of UGX 20m from the area Member of Parliament was sent back to treasury. I noted that Items received in Kind for Covid-19 interventions were not valued and there was no evidence of quality checks before distribution. I noted that the entity had an outstanding receivables amount worth UGX.0.175Bn at year end. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Aduku health centre IV faced a challenge of inadequate medical equipment.
6	Kole DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that none of the sampled targets were fully achieved, 37.5% were partially achieved while 37.5% were not achieved at all. The district collected 67% of its budgeted local revenue and received 100 % of the funds expected from treasury, 57% was received from transfers from other Government Units while 84 % of funds expected from external sources were received by year end. The district had off-budget financing amounting to UGX.113M for the year contrary to the budget execution circular I noted that out of a sample of 16 outputs, all 16 (100%) were fully quantified, Out of the 16 quantified out-puts, 8 (50%) were fully implemented, while 8 (50%) were partially implemented. I noted that out of four quarterly reports, only 3 (75%) were submitted on time. The district received UGX 226M for Covid-19 interventions and UGX 166M was utilized of which UGX 0.5M was used at source contrary to the Law while UGX 60M was sent to the UCF. I noted weakness in the management of the intervention such as; lack of work

		<p>plans and irregularities in procurements of items,</p> <ul style="list-style-type: none"> • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • I noted that Payables amounting to UGX 0.861Bn remained outstanding at year end. • I noted staffing gaps of 14 % of the district staff structure of 1931 positions. • I noted UGX.0.371Bn was advanced to individual staff personal bank accounts to implement several council activities instead of directly paying the eligible suppliers and service providers. • There were weaknesses in the management of the districts fleet including; failure to capture in the fixed assets module of the GFMS, failure to record vehicles in the format as prescribed by the Accountant General, absence of fleet management policy, inadequate vehicle inspections and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Aboke health center IV faced challenges in delivery of services such as inadequate medical equipment, idle equipment and poor maintenance of available equipment. • I noted that salary Payments UGX.299.9M was made outside the payroll. • I also observed that many of the district roads such as; Arekapin – Ogwangagder road and Bung health center-Lira boarder road, etc, were in poor condition with broken culvert lines and poor road surfaces.
7	Oyam DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 100% of the sampled targets were partially achieved. • The district collected 56% of its budgeted local revenue and received 100% of the funds expected from treasury, 39% of transfers from other Government Units was received while 73% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.669Bn which was sent back to treasury. • I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 10 outputs 4 (40%) were fully quantified, 5 (50%) were insufficiently quantified while 1 (10%) was not quantified at all. All the 4 quantified out-puts (100%) were fully implemented.,. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, none was submitted on time. I also noted 2 cases of inaccurate reporting of performance. • The district received UGX 176M for Covid-19 interventions and UGX 176M was utilized out of which UGX 10.5m were used at source contrary to the Law. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • The District had outstanding payables of UGX 144M, non-quantifiable liabilities relating to ongoing cases against the District as at year end. • I noted long outstanding receivables amounting to UGX 1.160Bn at the close of the financial year. • I Noted staffing gaps of 21% with key staff such as district engineer missing. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, non-allocation of vehicles to key departments, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Anyeke HCIV faced challenges in delivery of services such as lack of medical equipment, idle equipment, and poor maintenance of available

		<p>equipment.</p> <ul style="list-style-type: none"> There were also delayed works under UgIFT particularly at Atura HCII, Ariba HCII, Loro HCII and Iceme health center II.
8	<p>Lira DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 40% of the sampled targets were fully achieved, 53% were partially achieved while 7% were not achieved at all. The district collected 62% of its budgeted local revenue and received 96% of the funds expected from treasury, 32% of transfers from other Government Units was received while 9.6% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.381Bn which was swept back to treasury. The district had off-budget financing amounting to UGX 0.555Bn for the year contrary to the budget execution circular. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 15 outputs 9 (60%) worth UGX.7.9Bn were fully quantified, 2 (13%) worth UGX.2.8Bn were insufficiently quantified while 4 (27%) worth UGX.1.6Bn were not quantified at all. Out of the 9 quantified out-puts, 5 (56%) worth UGX.6.1Bn were fully implemented, while 4 (44%) worth UGX.1.8Bn were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, only 1 (25%) were submitted on time. I also noted 2 cases of inaccurate reporting of performance. The district received UGX 0.166Bn for Covid interventions and UGX 0.145Bn was utilized while UGX 0.021Bn was swept back. I noted weakness in the management of the intervention such as; irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. I noted staffing gaps of 27% with key staff such as district engineer missing There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and shortfalls in funds allocated for motor vehicle maintenance. I noted that Amach HCIV faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at Agali Seed Secondary School. I noted that a number of the District roads under URF had deteriorated and had become impassable. There were delays in submission of performance reports to URF, Out of four quarterly reports 2(50%) were not submitted on time. I noted that five NUSAf3 projects worth UGX 0.228Bn were not implemented due to withholding of funds by MoFPED over accusation of mismanagement of funds during 2017/2018 FY.
9	<p>Kitgum DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that all the sampled 9(100%) strategic targets were partially achieved The district collected 13% of its budgeted local revenue and received 101% of the funds expected from treasury while 4.7% of funds expected from external sources were received by year end. The district had no unspent balances. I noted that all the 6 (100%) outputs sampled were fully quantified. Out of the 6 quantified out-puts, 3(50%) worth UGX.1.98Bn were fully implemented, while

		<p>2(33%) worth UGX.2.3Bn were partially implemented and 1(17%) was not implemented at all.</p> <ul style="list-style-type: none"> The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. The district received UGX 0.243Bn for Covid interventions and UGX 0.183Bn was utilized of which UGX.0.018Bn cash receipts were spent at source. UGX 0.060Bn from the area members of parliament was returned to treasury I noted that Items received in Kind were not valued and there was no evidence of quality checks before distribution. I noted that the district had outstanding payables of UGX1.4Bn by year end. I noted that the district had outstanding receivables of UGX.1.2Bn as at year end. There was also a quantifiable contingent liability relating to legal proceedings provided at UGX.0.500Bn The district had unaccounted for funds amounting to UGX.0.032Bn It noted that the council incurred wasteful expenditure worth UGX.0.014Bn in respect of court cases and compensations. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kitgum General Hospital faced challenges in delivery of services such as lack of medical equipment and poor maintenance of available equipment.
10	<p>Apac DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 52% of the sampled targets were fully achieved, 26% were partially achieved while 22% were not achieved at all. The district collected 99% of its budgeted local revenue and received 95% of the funds expected from treasury, 26% was received from transfers from other Government Units while 98.8% of funds expected from external assistance sources were received by year end. All the 8 outputs sampled for assessment with a total expenditure of UGX.6.23Bn were fully quantified. out of 8 outputs 5(62.5%) worth UGX.1.198Bn were fully implemented and 3 (37.5%) outputs worth UGX.5.035Bn were partially implemented. The entity did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA. I noted that all four quarterly performance reports were delayed on submission. I also noted 5 cases of inaccurate reporting of performance The district received a total of UGX 167M for COVID interventions and UGX. 167M was utilized out of which UGX 2.4M was used at source contrary to the Law from two sources donations. The COVID funds were spent on items that had been provided for and approved by the Covid-19 task force. I noted that all in-kind donations (items) were not valued as required by the Treasury Instructions. I noted an outstanding receivables amount of UGX.1.602Bn by year end. I noted non-quantifiable contingent liabilities relating to 4 court cases. I noted a staffing gap of 16% at the District with key staff such as district engineer missing There were weaknesses in the management of the districts fleet including; failure to record vehicles in the format prescribed by Accountant general, no evidence of regular inspection and reconciliation of vehicles in the assets register, absence of fleet management policy, inadequate allocation of vehicles and shortfalls in funds allocated for motor vehicle maintenance. I noted that Apac District Hospital faced a challenge of lack of adequate medical

		<p>equipment</p> <ul style="list-style-type: none"> • My review of UgIFT revealed 83% excess release of funds in respect of the upgrade of Olelpek Health Centre II to III. • I noted 5 payroll payments worth UGX.0.113Bn without supporting documents. • I noted 6 district staff were paid salaries at unusually higher salary amounts worth UGX. 0.8m.
11	<p>Apac MC</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 25% of the sampled targets were fully achieved, 31.25% were partially achieved while 43.75% were not achieved at all. • The Municipal collected 70% of its budgeted local revenue and received 81% of the funds expected from treasury, 65% performance from transfers from other Government units. The municipal had unspent balances of UGX 5.136Bn which was sent back to treasury. • I noted that all the sampled 7 outputs (100%) were quantified, Out of which 5 (71%) were fully implemented, while 2 (29%) were partially implemented. • I noted that out of the four quarterly reports, only 3 (75%) were submitted on time. • The municipal had outstanding payables amounting to UGX.0.076Bn of which UGX.0.072Bn relate to the previous financial years. • I noted outstanding receivables amount worth UGX. 0.220Bn at year end. • I noted a recovery of Irregular payments amounting to UGX.0.492Bn which had been made to two fraudulent companies. • I noted a staffing gap of 30% of the approved municipal staff structure of 84 staff, with position such as; Municipal engineer, Senior Physical Planner, Surveyor, Senior Inspector of schools, Medical Officer of Health Services and Principal Commercial Officer remaining vacant. • There were weaknesses in the management of the municipals fleet including; lack of fleet management policy and guidelines plus inadequate allocation of vehicles to the municipal departments • I noted instances of Non-Adherence to Garbage Management by-laws, Inadequate Funding for Garbage Management, Inadequate Equipment and facilities for Garbage collection and Lack of protective wear for the casual workers • I noted that the municipal did not have an approved physical development plan, Detailed Plans and the municipal physical planning committee failed to convene quarterly review meetings.
12	<p>Pader DLG</p> <p><u>Opinion</u> Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 23% of the sampled targets were fully achieved, 77% were partially achieved. • The district collected 43% of its budgeted local revenue and received 111.6% of the funds expected from treasury, 28% was received from transfers from other Government Units while 7.4% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.211Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX 113M for the year contrary to the budget execution circular. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 15 outputs, 13 (87%) were fully quantified and 2 (13%) were insufficiently quantified. Out of the 13 quantified out-puts, 7 (54%) were fully implemented, while 6 (46%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted 2 cases of inaccurate reporting of performance. • The district received UGX 206.6M for Covid-19 interventions and UGX 118.8M was

		<p>utilized. UGX. 87.7M was swept to the consolidated fund.</p> <ul style="list-style-type: none"> • I noted no weakness in the management of the intervention such as; partial implementation of planned activities. • I noted that the district had outstanding payables worth UGX.1.151Bn at year end. • I noted an outstanding receivables amount of UGX.0.933Bn by year end. • I noted quantifiable contingent liabilities relating to legal proceeding provided at UGX.0.344Bn. • I noted a staffing gap of 44.5% with key staff such as Chief Finance Officer, Principal Human Resource Officer, District Planner, District Educational Officer, District Community Development Officer, District Natural Resources Officer, District Production Officer, District Health Officer and District Commercial Officer missing • The District had unaccounted for advances amounting to UGX 77.5M • The District has a special investigation relating to Diversion of funds for pensioners of which UGX 158,159,645 was paid to URA and UGX 291,290,573 transferred to Uganda Consolidated fund though no acknowledgment receipt was availed. • There were weaknesses in the management of the districts fleet including; acquisition of a motor vehicle without clearance, absence of fleet management policy, no allocation of vehicles to service centres, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Pajule HC IV faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. • I noted delays in accessing payroll for 23 newly recruited and transferred staff to the district.
13	Nwoya DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 25% of the sampled targets were fully achieved while 75% were partially achieved. • The district collected 42.36% of its budgeted local revenue and received 98% of the funds expected from treasury, 85% of transfers from other Government Units was received while 11.5% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.6Bn which was swept back to treasury. • The district had off-budget financing amounting to UGX 0.301Bn for the year contrary to the budget execution circular • I noted that all 11 outputs in the sample were quantified. Out of the 11 quantified out-puts, 2 (18.2%) worth UGX 0.231Bn were fully implemented, while 6 (54.5 %) worth UGX 0.326Bn were partially implemented. 3 (27.3%) were not implemented at all. • Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted 4 cases of inaccurate reporting of performance. • The district received UGX 0.165Bn for Covid-19 interventions and UGX 0.145Bn (88%) was utilized and the balance of UGX 0.019Bn was sent to the UCF. • There were also challenges in management of quarantine centers such as improper maintenance and lack of beddings. • I noted that the district had payables amounting to UGX.0.392Bn by year end of which UGX. 0.258Bn relates to previous years. • I noted that the district had outstanding receivables worth UGX.1.038Bn comprising of YLP, UWEP and staff advances. • I noted non-quantifiable contingent liabilities relating to court cases dating as far as 2015. • I noted a staffing gap of 40% of the district approved staff structure. • There were weaknesses in the management of the district fleet that included; lack of funds for vehicle acquisitions, Absence of fleet management policy, allocation of

		<ul style="list-style-type: none"> vehicles with engine capacities beyond staff entitlements, inadequate motor vehicle allocations and shortfalls in funds allocated for motor vehicle maintenance. I noted that Anaka hospital faced challenges in delivery of services such as inadequate medical equipment, idle equipment, poor maintenance of available equipment, nonfunctional and idle medical equipment There were also delayed works under UGFIT particularly at Lungulu seed school and Paraa health center 111 and un-commissioned facilities at LII health center I noted poor conditions of district roads including; Koch Goma-Lii Road 38kms and sections of Kona lutuk -Agung Road.
14	Gulu MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 66.7% of the strategic objectives were fully achieved and 33.3% were partially achieved. The municipal collected 29% of its budgeted local revenue and received 86.3% of the funds expected from treasury while 69% of transfers from other government units were received by year end. The district had unspent balances of UGX 11Bn which was sent back to treasury. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 11 outputs 10 (91%) were fully quantified, none was insufficiently quantified while 1 (9%) was not quantified at all. Out of the 10 quantified out-puts, 6 (60%) were fully implemented, while 4 (40%) were partially implemented. The municipal did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Submission of all the 4 quarterly performance reports was delayed. I noted that necessary disclosures were not made in relation to change of status to a city effective 1/7/2020. I noted that the municipal council has outstanding payables worth UGX 0.446Bn which relate to previous financial years. I noted that the municipal disclosed 10 court cases in the statement of non-quantifiable contingent liabilities. I noted that the municipal has long outstanding receivables worth UGX 4.312Bn by year end. I noted a staffing gap of 23% with key staff such as senior environment officer, land supervisor and senior veterinary officer missing There were weaknesses in the management of the municipal's fleet including; failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy and allocation of vehicles with engine capacities beyond staff entitlements.. There were weaknesses in garbage management including; lack of by-laws on garbage management, non-maintenance of records on garbage generated, inadequate public awareness and sensitization, inadequate garbage collection and disposal equipment and lack of protective wear. There were weaknesses in existence and implementation of urban physical development plan including; Lack of detailed plans for Bardege and Laroo divisions, inadequate funding of detailed plans and lack of development permits in support of on-going physical developments. I noted that the municipal received UGX 0.329Bn (65%) out of the budgeted amount under USMID Municipal Institutional Strengthening grant and UGX 0.107Bn (32.6%) remained unspent and returned to UCF.
15	Gulu RRH Opinion Qualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 100% of the strategic objectives were fully achieved. The hospital collected 57% of its budgeted NTR and received 91% of the funds expected from treasury. The hospital had unspent balances of UGX 297M which

		<p>was sent back to treasury.</p> <ul style="list-style-type: none"> • I noted a challenge in quantification of outputs which affects assessment of performance. Out of a sample of 9 outputs, 8 (89%) were fully quantified while 1 (11%) was not quantified at all. Out of the 8 quantified out-puts, 4 (50%) were fully implemented, while 4 (50%) were partially implemented. • The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED and NPA. I noted 4 cases of inaccuracies in the information reported in the quarterly performance reports. • The hospital received UGX 270M for Covid-19 interventions and I was limited to ascertain details relating to utilization of these funds, extent of quantification of outputs, preparation and approval of work plans and compliance with procurement regulations could not be ascertained since all accountabilities and documents relating to COVID 19 funds had been submitted to Ministry of health by the time of the audit. • I did not undertake procedures to ascertain how the quarantine centre was managed at Gulu School of clinical officers because by the time of the audit, the quarantine centre was closed and not operational. • The hospital had outstanding payables worth UGX 76M that relate to previous financial years. • The hospital also had pension liability worth UGX 0.145Bn. • I noted staffing gaps of 32.2% with key staff such as Senior consultant (medicine), Senior Consultant (Pediatrics), Senior consultant (surgery), Principal Anaesthetic officer, Principal Orthopedic officer, Principal Occupational Therapist missing • There were weaknesses in the management of the hospital's fleet including; failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy and allocation of vehicles with engine capacities beyond staff entitlements. • I noted that GRRH had inadequate medical equipment and broken equipment.
16	Kitgum MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 33.33% of the sampled targets were fully achieved, 33.33% were partially achieved while 33.33% were not achieved at all. • The Municipal Council collected 41 % of its budgeted local revenue and received 82% of the funds expected from treasury, received 45% from transfers from other Government Units while 0% of funds expected from external sources were received by year end. The Municipal Council had unspent balances of UGX 5.762Bn which was sent back to treasury. • I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 7 outputs 2 (29%) were fully quantified, 1 (14%) was insufficiently quantified while 4 (33%) were not quantified at all. Out of the 2 quantified out-puts, 1 (50%) was fully implemented, while 1 (50%) was partially implemented. • The Municipal Council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, none was submitted on time. I also noted 3 cases of inaccurate reporting of performance. • The Municipal Council had outstanding payables of UGX 609M and non-quantifiable liabilities of 8 ongoing cases against the Municipal Council. • I noted outstanding receivables amounting to UGX 599M at the close of the financial year. • I noted staffing gaps of 49% with key staff such as Principal Treasurer missing. • The Municipal Council lacked land titles for the 37 pieces of land and properties owned in different locations which exposed the land to loss and encroachment. • There were weaknesses in the management of the Municipal Councils fleet

		<p>including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, non-allocation of vehicles to departments and shortfalls in funds allocated for motor vehicle maintenance.</p> <ul style="list-style-type: none"> There were weaknesses in garbage management including; inadequate funding (20.45%) of the budgeted) for garbage, Lack of adequate equipment and facilities for garbage collection and disposal and 6 garbage skips remained idle due to lack of skip loaders. I noted that the Municipality did not have an up to date approved urban physical development plan and detailed plans to facilitate physical developments, lacked adequate funding of the detailed plans of the Physical Development Plan activities. I noted the underfunding of Uganda Road Fund programme UGX.144,823,628 (27%). I also noted that Out of four quarterly reports 1(25%) were submitted on time, 1(25%) was not submitted on time while 2 (50%) lacked evidence of submission. I noted that Pandwong HCIII constructed under UGFIT was operating with limited staff and inadequate medical equipment.
17	<p>Omoro DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 25% of the sampled targets were fully achieved, while 75% were partially achieved. The district collected 61% of its budgeted local revenue and received 102.5% of the funds expected from treasury, 65% of transfers from other Government Units was received while 22% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.866Bn which was sent back to treasury. I noted that Out of a sample of 20 outputs, 18(90%) were fully quantified, while 2(10%) were partially quantified. Out of 18 quantified out puts, 7(39%) were fully implemented and 11 (61%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted to MoFPED, MoLG and NPA. Out of four quarterly reports, none was submitted on time. I also noted 1 case of inaccurate reporting of performance. The district received UGX 0.229Bn for Covid-19 interventions and UGX 0.169Bn was utilized of which UGX. 3.8M was spent at source. UGX 60M was unspent and was sent back to UCF. I noted management weakness of none implementation of 3 planned activities under the intervention work plan. I noted unrecovered local revenue advance to the district worth UGX.105.8M by treasury. I noted that the district had outstanding payables of UGX.41.9Mn by the end of the year. I noted that the entity had accounts receivables amounting to UGX.1.309Bn by year end. I noted a staffing gap of 47% of the approved staff structure of 137 positions, with key positions including that of District Engineer, Senior Human Resource Officer and District Commercial Officer vacant. There were weaknesses in the management of the districts fleet including; Vehicles not recorded in the format prescribed by the Accountant General, no evidence to confirm that vehicle inspections and reconciliations were carried out regularly, lack of a fleet management policy, inadequate allocation of vehicles for service delivery and inadequate funding of vehicle maintenance. I noted that Lalogi HCIV faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment and poor maintenance of available equipment. I noted variations above 15% in construction works of district administration

		<p>block.</p> <ul style="list-style-type: none"> I noted anomalies in the implementation of UgIFT 2019/2020 project such as; low absorption of funds 83%, delayed implementation of construction works and construction on un surveyed land. I also noted un approved change in construction materials specification by the contractor.
18	Alebtong DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that all 7 strategic targets (100%) of the district's strategic targets were partially implemented. The district collected 84% of its budgeted local revenue and received 99% of the funds expected from treasury while 46% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.8Bn which was sent back to treasury. The district did not receive any off-budget financing during the year under review. All the 10 outputs sampled were fully quantified. Out of the 10 quantified outputs, 5 (50%) worth UGX 1.8Bn were fully implemented, while 5 (50%) worth UGX 1.7Bn were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, all 4 (100%) were not submitted on time. I also noted one (1) case of inaccurate reporting of performance. The district received UGX 0.228Bn for Covid interventions and UGX 0.168Bn was utilized out of which UGX 2.5m was used at source contrary to the Law while UGX.0.060Bn remained unspent and transferred to the consolidated fund. I noted weakness in the management of the intervention such as; failure to account for funds amounting to UGX 8.9million. I noted that Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. The district had outstanding payables worth UGX.0.050Bn and outstanding pension liabilities of UGX.0.016Bn by year end. The district had unaccounted for staff advances worth UGX.0.055Bn. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Alebtong health centre IV faced challenges in delivery of services such as lack of medical equipment and idle equipment. There were also delayed works under UGFIT particularly at Awei and Angetta HC II. I noted that the district made payments for incomplete works worth UGX.1.121Bn. I noted that the district made irregular retention payments worth UGX.0.078Bn before completion and expiry of the defects liability period. I noted that the district made irregular contract variations (17%) in relation to the construction of the low cost sealing of Kaguta Avenue.
19	Lira MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic Plan revealed that 41% of the sampled targets were fully achieved, 20% were partially achieved while 39% were not achieved at all. The municipality collected 95% of its budgeted local revenue and received 100% of the funds expected from treasury, 100% of funds expected from transfers from other Government Units while 0% was received from external sources by year end. The municipality had unspent balances of UGX.8.944Bn which was sent back to treasury. I noted that all the 4 sampled outputs were quantified, out of which 1 (25%) was fully implemented, while 3 (75%) were partially implemented. The municipality did not prepare and submit annual monitoring plans to to

		<p>MoFPED, MoLG and NPA. Out of the four quarterly reports, none was submitted on time. I also noted 1 case of inaccurate reporting of performance.</p> <ul style="list-style-type: none"> The municipality did not disclose change of status from Municipal Council to a City, in its financial statements. The municipality had outstanding payables balance of UGX.0.783Bn by year end. I also noted non-quantifiable contingent liabilities related to 9 court cases. I noted that the municipality had outstanding receivables worth UGX.0.501 by year end. There were weaknesses in the management of the municipality fleet including; failure to post vehicles onto the Asset Management Module in the Integrated Financial Management System (IFMS), lack of evidence of regular inspection and reconciliation of vehicles in the assets register, absence of a fleet management policy, inadequate allocation of vehicles, and shortfalls in funds allocated for motor vehicle maintenance. I noted weaknesses in the management of garbage including; Inadequate allocation of funds for garbage management and lack of adequate number of equipment for garbage collection. There were weaknesses in the implementation of urban physical development plans including; Inadequate funding of the Physical Development Plan Activities and failure to issue Development Permits in support of on-going Physical Developments. I noted a 42% funding gap in the USMID-ISG funds.
20	<p>Lira RRH</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 Strategic Plan revealed that 36.4% of the sampled targets were fully achieved, 36.4% were partially achieved while 27.2% were not achieved at all. The Hospital collected 96% of its budgeted local revenue and received 92% of the funds expected from treasury. The Hospital had unspent balance of UGX.0.108Bn which was sent back to treasury. The Hospital had off-budget financing amounting to UGX.30M for the year contrary to the budget execution circular. I noted that all the 9 sampled outputs were quantified, out of which 2 (22%) were fully implemented while 7 (78%) were partially implemented The Hospital received UGX.270M for Covid-19 interventions and UGX.197million was utilized out of which UGX.21M was incurred in the construction of a waste management pit, an activity that had not been provided for in the COVID-19 work plan. The covid-19 items that were received in Kind were not valued. I noted a staffing gap of 28% with key staff such as medical consultants missing. I noted that there was no evidence of regular inspection and reconciliation of the hospital fleet (vehicles) in the assets register. I noted that Lira Regional Referral Hospital faced a major challenge in delivery of services due to lack of adequate medical equipment.
1	HOIMA BRANCH	
1	<p>Buliisa DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 0% of the sampled targets were fully achieved, 100% were partially achieved while 0% were not achieved at all. The district collected 79% of its budgeted local revenue and received 100% of the funds expected from treasury while 49% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.1Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 841M for the year contrary to the budget execution circular All the 10 sampled outputs 10 (100%) were fully quantified. Out of the 10

		<p>quantified out-puts, 1 (10%) was fully implemented, while 9 (90%) were partially implemented.</p> <ul style="list-style-type: none"> The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance The district received UGX 270M for Covid interventions and UGX 159 million was utilized. UGX 45m remained on the District bank account at the end of the year. I noted weakness in the management of the intervention such as; irregularities in procurements of items. I noted Assets destroyed by floods during the year UGX.69,577,150 remained unaccounted for at the close of the financial year. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to maintain fuel registers, non-maintenance of motor vehicle service analysis records and shortfalls in funds allocated for motor vehicle maintenance. I noted that Buliisa hospital faced challenges in delivery of services such as lack of adequate medical equipment, and failure to properly maintain the available medical equipment. There were also delayed works under UGFIT particularly at Ngwedo seed secondary school, Avogero and Butiaba HC IIIs. I noted delays in accessing payroll for 11 secondary school teachers who were transferred by the Ministry. I noted delayed remittance of PAYE amounting to UGX.220,267,722 from various employees. I noted there was unexecuted planned procurement and unjustified direct procurement of UGX. UGX.251,314,381.
2	Kagadi DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 23% of the sampled targets were fully achieved, 31% were partially achieved while 46% were not achieved at all. The district collected 15.4% of its budgeted local revenue and received 99.2% of the funds expected from treasury while 37.3% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.2Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 21 outputs, 17 (81%) were fully quantified, 1 (5%) was insufficiently quantified while 3 (14%) were not quantified at all. Out of the 17 quantified out-puts, 6 (35%) were fully implemented, while 11 (65%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of the 4 quarterly performance reports, 1 (25%) was submitted beyond the deadline for submission. I also noted cases of inaccurate reporting of performance. The district received UGX 225M for Covid interventions and UGX 165million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified outputs and irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance outstanding bills of staff allowances.

		<ul style="list-style-type: none"> I noted that UGX.47,578,491 was realized but not warranted as required by the guidelines. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kagadi hospital faced challenges in delivery of services such as lack of adequate medical equipment and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at St. Catherine Kicucura Seed Secondary School. I noted delays in accessing payroll for 145 staff newly recruited to the district and those transferred. I noted unjustified use of direct procurement method of UGX.20m.
3	<p>Kiryandongo DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 33% of the strategic outputs targets were fully achieved, 67% were partially achieved. The district collected 27% of its budgeted local revenue and received 89% of the funds expected from treasury while 12% of funds expected from external sources were received by year end. The district had unspent balances of UGX 4.5Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 15 outputs, 12 (80%) were fully quantified, 1 (7%) was insufficiently quantified while 2 (13%) were not quantified at all. Out of the 12 quantified out-puts, 5 (42%) were fully implemented, while 6 (50%) were partially implemented and 1(8%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. The district received UGX.187M for Covid interventions and UGX.167million was utilized. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. UGX.12,973,000 paid out as administrative advances during the year under review was not accounted for. I noted failure to have an approved integrated annual work plan under Development Response to Displacement Impacts Project (DRDIP) and approved groups not funded under Development Response to Displacement Impacts Project (DRDIP) and Northern Uganda Social Action Fund (Nusaf 3). There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kiryandongo district hospital faced challenges in delivery of services such as lack of adequate medical equipment and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at Kitwara Seed Secondary School I noted delays in accessing payroll for 10 staff newly recruited to the district and those transferred. I also noted delayed remittance of PAYE of Ugx.997M. The District used direct procurement method for works and supplies worth UGX.142,613,300 without justification.

		<ul style="list-style-type: none"> I noted failure to adhere with contract management procedures.
4	<p>Hoima DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 63% of the sampled targets were fully achieved, 21% were partially achieved while 16% were not achieved at all. The district collected 55% of its budgeted local revenue and received 92% of the funds expected from treasury while 45% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 21 outputs 15 (72%) were fully quantified, 3 (14%) were insufficiently quantified while 3 (14%) were not quantified at all. Out of the 15 quantified out-puts, 11 (73%) were fully implemented, while 4 (27%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 3 (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 245M for Covid interventions and UGX 165million was utilized. I noted weaknesses in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were neither valued nor taken on charge and there was no list of all donations received by the Task force. There were no challenges noted in management of quarantine centers. There were weaknesses in the management of the districts fleet including; improper maintenance of Motor Vehicle records, absence of fleet management policy, inadequate allocation of vehicles to various departments, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kigorobya Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. There were also delayed works under UGFIT at Kigorobya Seed Secondary School. I noted delays in accessing payroll for 104 staff newly recruited to the district and those transferred. I noted that for certain procurements, arithmetic corrections were made without a request for clarification from bidders. I noted delays in the implementation of Development Response to Displacement Impacts Project (DRDIP) sub projects.
5	<p>Masindi MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 20% of the sampled targets were fully achieved, 50% were partially achieved while 30% were not achieved at all. The Municipal collected 66% of its budgeted local revenue and received 100% of the funds expected from treasury while 41% of funds expected from external sources were received by year end. The Municipal had unspent balances of UGX 0.2Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 22 outputs 17 (77%) were fully quantified, 2 (9%) were insufficiently quantified while 3 (14%) were not quantified at all. Out of the 17 quantified out-puts, 9 (53%) were fully implemented, while 8 (47%) were partially implemented. The Municipal did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All four quarterly reports (100%) were not submitted on time. I also noted cases of inaccurate reporting of

		<p>performance.</p> <ul style="list-style-type: none"> • The Municipal had unsupported adjustments to the opening cash and cash equivalents. • There were weaknesses in the management of the Municipals fleet including; Un-updated Asset Management Module, absence of fleet management policy, inadequate allocation of vehicles to various departments, and shortfalls in funds allocated for motor vehicle maintenance. • I also noted weaknesses in the management of garbage such as; non-adherence to garbage management by-laws, incomplete garbage management strategy and plan, inadequate equipment and facilities for garbage collection and inadequate funding for garbage management. • I noted that the Municipal did not have an approved physical development plan. • There were also delayed works under UGFIT at Katasenywa HCII and under absorption of funds released for its construction. • I noted under absorption of the wage, pension and gratuity funds, delayed remittance of PAYE and 23 newly recruited staff delayed in accessing the payroll.
6	Kakumiro DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 56% of the sampled targets were fully achieved, and 44% were partially achieved. • The district collected 79% of its budgeted local revenue and received 100% of the funds expected from treasury while 69% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.9Bn which was sent back to treasury. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 19 outputs, 13 (68%) were fully quantified, 3 (16%) were insufficiently quantified while 3 (16%) were not quantified at all. Out of the 13 quantified out-puts, 7 (54%) were fully implemented, while 6 (46%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. • The district received UGX 165M for Covid interventions and UGX 165million was utilized. • I noted weakness in the management of the intervention such as; partial implementation of planned outputs. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance poor storage of items at the center and undistributed donated items. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, and shortfalls in funds allocated for motor vehicle maintenance. • • I noted that Kakumiro Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to properly maintain the available equipment and congested maternal wards. • I noted delays in accessing payroll for 15 staff newly recruited to the district and those transferred and delayed removal of 6 staff who had previously retired, died or transferred service. 55% of the district staff structure was not filled with key staff such as District Health Officer missing. • There were also delayed works under UGFIT particularly at St Matia Mulumba Seed School and Kitaihuka HC III.

7	<p>Kyankwanzi DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the strategic targets were fully achieved, 36% were partially achieved while 24% were not achieved at all. • The district collected 69% of its budgeted local revenue and received 96% of the funds expected from treasury while 0% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.6Bn which was sent back to treasury. • I noted that there were no off budget receipts during the year under review. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 18 outputs 13 (72%) were fully quantified, 1 (6%) was insufficiently quantified while 4 (22%) were not quantified at all. Out of the 13 quantified out-puts, 11 (85%) were fully implemented, while 2 (15%) were partially implemented. • The district prepared and submitted annual monitoring plans and quarterly monitoring reports. Out of four quarterly reports, only 2 (50%) were submitted on time. There were no cases of inaccurate reporting of performance. • The district received UGX.205M for Covid interventions and UGX 165million was utilized. UGX 40m was transferred to bank of Uganda revenue collection account. • I noted weaknesses in the management of the intervention such as; irregularities in procurements of items. • Items that were received in Kind were not valued. They were taken on charge and there was evidence of quality checks before distribution. There were no challenges noted in management of quarantine centers. • There were weaknesses in the management of the districts fleet including; improper maintenance of Motor Vehicle records, absence of fleet management policy, inadequate allocation of vehicles to various departments, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Ntwetwe Health Centre IV faced challenges in delivery of services such as lack of medical equipment and poor maintenance of available equipment. • There were also delayed works under UGFIT at Kikolimbo HC II, Mujunza HC II and Bananywa Seed Secondary school. • I noted delays in accessing payroll for 21 staff newly recruited to the district and those transferred.
8	<p>Kibaale DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the strategic targets were fully achieved, 60% were partially achieved. • The district collected 55% of its budgeted local revenue and received 97% of the funds expected from treasury while 61% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.3Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX. 121,547,150 for the year contrary to the budget execution circular. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 17 outputs, 14 (82%) were fully quantified, 2 (12%) were insufficiently quantified while 1 (6%) was not quantified at all. Out of the 14 quantified out-puts, 10 (72%) were fully implemented, while 3 (21%) were partially implemented and 1 (7%) was not implemented at all. I did not note any diversion/mischarges during the year. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 2 of the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • The district received UGX 209M for Covid interventions and UGX 169million was utilized.

		<ul style="list-style-type: none"> I noted weakness in the management of the intervention such as; insufficiently quantified outputs and partial implementation of some activities. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kibale Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, and poor maintenance of available equipment. I noted under absorption of funds and also delayed works under UGFIT particularly at Nyamarwa seed school and Matala HC III. I noted failure to deduct PAYE on 5 staff and delayed remittance of PAYE of UGX. 124M.
9	Kiboga DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 50% of the sampled targets were fully achieved, 20% were partially achieved while 30% were not achieved at all. The district collected 64% of its budgeted local revenue and received 98% of the funds expected from treasury while 51% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.2Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs, 7 (54%) were fully quantified, 2 (15%) were insufficiently quantified while 4 (31%) were not quantified at all. Out of the 7 quantified out-puts, 7 (100%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. The district received UGX 165M for Covid interventions and UGX 154million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified outputs and irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kiboga District hospital faced challenges in delivery of services such as lack of adequate medical equipment, non-functioning equipment and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at Bulaga HCIII and Buninga HC III. I noted delays in accessing payroll for 47 staff newly recruited to the district and those transferred. I also noted delayed removal of 6 staff from the payroll month(s) after their death, retirement or transfer of service. Furthermore, I also noted inconsistencies with salary payment as 19 staff were paid using the wrong salary scales and 26 staff were not paid, underpaid or overpaid during the year. The District procured goods worth UGX. 169,524,598 using Direct Procurement when circumstances did not require use of the same.
10	Hoima RRH Opinion	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 71% of the strategic targets were fully achieved, and 29% were partially

	Unqualified	<p>achieved.</p> <ul style="list-style-type: none"> The hospital collected 89.9% of its budgeted local revenue and received 92% of the funds expected from treasury while the hospital did not receive any external financing during the year under review. The hospital had unspent balances of UGX 0.4Bn which was sent back to treasury. The hospital had off-budget financing amounting to UGX 1.5Bn for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs, 8 (62%) were fully quantified, 4 (31%) were insufficiently quantified while 1 (7%) was not quantified at all. Out of the 8 quantified out-puts, 1 (13%) was fully implemented, while 7 (87%) were partially implemented. The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all quarters were submitted within the stipulated period. I also noted cases of inaccurate reporting of performance. There were weaknesses in the management of the hospital fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that the hospital faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment, non-functioning equipment.
11	Masindi DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 20% of the sampled targets were fully achieved while 80% were partially achieved. The district collected 36% of its budgeted local revenue and received 99% of the funds expected from treasury while 114% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.7Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 18 outputs 12 (67%) were fully quantified, 5 (28%) were insufficiently quantified while 1 (5%) was not quantified at all. Out of the 12 quantified out-puts, 3 (25%) were fully implemented, while 9 (75%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All four quarterly reports (100%) were not submitted on time. There were no cases of inaccurate reporting of performance. The district received UGX 205M for Covid interventions and UGX 165 million was utilized. UGX 40m remained on the District account as at year end. I noted weaknesses in the management of the intervention such as; insufficiently quantified work plans and irregularities in procurements of items. Items that were received in Kind were valued and taken on charge and there was evidence of quality checks before distribution. I noted that the District did not utilize the maternity ward at Kijenga HC II for over a year after completion. There were weaknesses in the management of the districts fleet including; Un-updated Asset Management Module, absence of fleet management policy, inadequate allocation of vehicles to various departments, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Masindi hospital faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, idle equipment and non-functioning equipment. I noted under absorption of the wage, pension and gratuity funds and 21 newly

		<p>recruited staff delayed in accessing the payroll.</p> <ul style="list-style-type: none"> Under UGFIT, Budongo Seed School is still under construction.
12	<p>Kikuube DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the sampled targets were fully achieved, 40% were partially achieved while 20% were not achieved at all. The district collected 8% of its budgeted local revenue and received 96% of the funds expected from treasury while 59% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.025Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.592,193,000 for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 14 outputs, 9 (64%) were fully quantified and 5 (36%) were insufficiently quantified. Out of the 9 quantified out-puts, 8 (89%) were fully implemented, while 1 (11%) was partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. I noted inaccuracies in the performance reports submitted The district received UGX 207 for Covid interventions and UGX 207 million was utilized. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. UGX.9,140,000 remained not accounted for. I noted delayed Disbursement of funds to sub projects under Development Response to Displacement Impacts Project (DRDIP) and weaknesses in project Reporting. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, non-compliance with government ban on acquisition of motor vehicle, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kikuube Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at Nyairongo Seed Secondary School. I noted failure to undertake the approved recruitments and also 52% of the district staff structure was not filled with key staff such as district engineer and Chief Administrative Officer missing.
13	<p>Hoima MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 22% of the sampled targets were fully achieved, 67% were partially achieved while 11% were not achieved at all. The Municipal Council collected 443% of its budgeted local revenue and received 58% of the funds expected from treasury while 99.7% of funds expected from external sources were received by year end. The Municipality had unspent balances of UGX 15.5Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 14 outputs, 8 (57%) were fully quantified, 1 (7%) were insufficiently quantified while 5 (36%) were not quantified at all. Out of the 8 quantified out-puts, 4 (50%) were fully implemented, while 3 (37%) were partially implemented and 1 (13%) was not implemented.

		<ul style="list-style-type: none"> • The Municipality did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. • I noted unwarranted revenue of UGX. 16,095,130,002 • The Municipality had long outstanding receivables of UGX. 2,137,308,394 • UGX.508,561,681 (57%) was earned during the year on USMID funds that were held on account during the year and remained unutilized at the year-end. • I noted that there was change of status from Municipal Council to City • There were weaknesses in the management of the Municipal fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. • I noted that the Municipality had physical development plans, an approved PDP and detailed plans, there was Urban Physical Planning Committee in place, the municipal council provided adequate funding of the detailed plans of the physical development plan activities, there was authorized alteration of physical development plans, and provision of development permits in support of on-going physical developments • I noted that the Municipality had challenges in management of garbage such as lack of by-laws on Garbage management, non-functional Garbage Management Strategy and Plan, inadequate funding for Garbage management, inadequate Equipment and facilities for Garbage collection and disposal • I noted delays in accessing payroll for 11 staff newly recruited to the Municipality and those transferred. • 72% of the Municipality staff structure was not filled • I noted that under USMID UGX.15,579,720,727 remained unutilized at year end. • There were also delayed works under UGFIT particularly at Kihukya Health Centre III and lack of effective Internal control over certification works for payments.
1	JINJA BRANCH Bugiri DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 9% of the sampled targets were fully achieved, 17% were partially achieved while 74% were not quantified to enable assessment. • The District collected 88% of its budgeted local revenue and received 98% of the funds expected from treasury, received 80% of the funds expected from transfers from other government units while 86% of funds expected from external sources were received by year end. The District had unspent balances of UGX 0.29Bn out of which UGX 0.04Bn was sent back to treasury. • The District had off-budget financing amounting to UGX. 64 million for the year which was never paid into the consolidated fund contrary to the budget execution circular. • I noted challenges in quantification of out-puts which affects assessment of performance. Out of a sample of 22 outputs 20 (91%) were fully quantified, 01 (4.5%) was insufficiently quantified while 01 (4.5%) was not quantified at all. Out of the 20 fully quantified out-puts, 13 (65%) were fully implemented, 05 (25%) were partially implemented while 02 (10%) were not implemented. • The District did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 01 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. • The District received UGX. 382million for Covid-19 interventions and UGX .382million was utilized. • 20 out of 31 Items that were received in Kind were not valued and there was no evidence of quality checks before distribution.

		<ul style="list-style-type: none"> The District lacked land titles for 38 pieces which exposed the land to loss and encroachment. There were weaknesses in the management of the District's fleet including; failure to record vehicles in the asset register in the format prescribed by the Accountant general, failure to capture vehicles in the fixed assets module of the GFMIS, inadequate vehicle allocation to key service centres and absence of fleet management policy. I noted that Bugiri District hospital faced challenges in delivery of services such as lack of adequate medical equipment, non-functional equipment, idle equipment and irregular maintenance of available equipment. There were also delayed physical progress of works under UGFIT particularly at Iwemba seed school.
2	Jinja RRH Opinion Qualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 6% of the sampled targets were fully achieved, 61% were partially achieved while 22% were not achieved at all and 11% not assessed. The hospital collected 214% of its budgeted local revenue and received 88% of the funds expected from treasury. The hospital had unspent balances of UGX 0.08Bn which was sent back to treasury. The hospital had off-budget financing amounting to UGX. 919million for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 6 outputs 3 (50%) were fully quantified and 3 (50%) were insufficiently quantified. Out of the 3 quantified out-puts, 1 (33%) was fully implemented, while 2 (67%) were partially implemented. UGX.26million was diverted/mischarged during the year. Out of four quarterly performance reports, only 2 (50%) were submitted on time. I noted that the Hospital collected UGX 602million in non-tax revenue and remitted UGX 515million to Treasury leading to a variance of UGX 87million. Out of UGX 87million, UGX 53million was withdrawn from the collections account and spent at source. 15% of the hospital staff structure was not filled with key staff such as Consultants and Senior Consultants missing. The hospital lacked land titles for 5 pieces which exposed the land to loss and encroachment. Stores records revealed that the Hospital had stock outs of essential medicines during the year ranging from a 30 to 149 days. 55% of the staff were not accommodated by the hospital. Of the housing provided, I noted that some of the blocks accommodating nurses and drivers were not fit for accommodation due to their dilapidated state and lack of hygiene facilities such as latrines and bathrooms. UGX.183 million was provided for settlement of domestic arrears yet domestic arrears brought forward from the prior year were UGX. 975 million leading to a variance of UGX. 792 million. There were weaknesses in the management of the hospitals fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that the hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. I noted delays in accessing payroll for 27 staff newly recruited to the hospital and those transferred. The hospital deducted and did not remit LST of UGX 19million from Officers' salaries to Jinja Municipal Council collection account where the employees of the

		<p>Hospital reside.</p> <ul style="list-style-type: none"> The Hospital had residual salary arrears amounting to UGX 25million at the end of financial year 2018/19. No payments were made during the year to settle these obligations.
3	Bugiri MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 03% of the sampled targets were fully achieved, 18.2% were partially achieved while 78.8% were not quantified to enable assessment. The Municipal Council collected 100% of its budgeted local revenue and received 93% of the funds expected from treasury, while 100% of funds expected from transfers from other government units were received by year end. The Municipal Council had unspent balances of UGX 0.56 Bn out of which UGX 0.34 Bn was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 10 outputs 05 (50%) were fully quantified, 04 (40%) were insufficiently quantified while 01 (10%) were not quantified at all. Out of the 05 fully quantified out-puts, 04 (80%) were fully implemented, while 01 (20%) was partially implemented. The Municipal Council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none was submitted on time. I also noted cases of inaccurate reporting of performance. The Municipal Council lacked land titles for 12 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the Municipal Council's fleet including; failure to record vehicles in the asset register in the format prescribed by Accountant general, failure to capture vehicles in the fixed assets module of the GFMIS, absence of fleet management policy inadequate vehicle allocation to key service centres. The Municipal Council lacked an approved Urban Physical Development Plan and a fully constituted Urban Physical Planning Committee to facilitate developments. The Municipal Council lacked a garbage management strategy and plan, approved by-laws and records and data on garbage management. I noted challenges in garbage management including; inadequate funding and inadequate equipment and facilities for garbage collection. The Municipal Council spent UGX. 2.1 Bn out of UGX. 2.3 Bn warranted in respect of salaries which led to an under absorption of UGX. 0.2 Bn. I noted that the Municipal Council's organization structure was not updated. I noted delays in accessing the pension payroll for 02 deceased staff.
4	Kamuli DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 41% of the sampled targets were fully achieved, 45% were partially achieved while 05% were not achieved at all. The District collected 83% of its budgeted local revenue and received 99% of the funds expected from treasury, received 90% of the funds expected from other government units while 53% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.7Bn which was sent back to treasury. The District had off-budget financing amounting to UGX 180millions which was not paid into the consolidated fund for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 21 outputs 11 (53%) were fully quantified, 3 (14%) were insufficiently quantified while 7 (33%) were not quantified at all. Out of the 11 quantified out-puts, 7 (64%) were fully implemented, while 4 (36%) were partially implemented.

		<ul style="list-style-type: none"> • The District did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly performance reports, only 1 (25%) were submitted on time. I also noted cases of inaccurate reporting of performance. • The District received UGX 345M for Covid-19 interventions and UGX 205million was utilized. UGX 80m was used at source contrary to the Law while UGX 40m was reported as lost. • I noted weakness in the management of the Covid-19 intervention such as; failure to account for funds amounting to UGX 80million. • There was no evidence of quality checks for items received in kind, before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. • 27% of the District staff structure was not filled with key staff such as District engineer missing • The District lacked land titles for 89 pieces which exposed the land to loss and encroachment • There were weaknesses in the management of the District's fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register in the format prescribed by Accountant general, failure to capture vehicles in the fixed assets module of the GFMIS, absence of fleet management policy, and failure to prepare work plans to guide vehicle maintenance initiatives. • I noted that Kamuli District hospital faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment, poor maintenance of available equipment, failure to record medical equipment including donated equipment in the fixed assets register. • There were also delayed works under UGFIT particularly at Kitayunjwa seed schools and Kagumba health center III • I noted delays in accessing payroll for 23 staff newly recruited to the District and those transferred.
5	Iganga DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 district strategic plan revealed that the district did not have clear performance indicators and targets to enable the assessment of achievements. • The district collected 44% of its budgeted local revenue and received 99.8% of the funds expected from treasury while 45% of funds expected from external sources were received by year end. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 11 outputs 5 (45%) were fully quantified, 1 (09%) was insufficiently quantified while 5 (45%) were not quantified at all. Out of the 5 quantified out-puts, 3 (60%) were fully implemented, while 2 (40%) were partially implemented. • Out of four quarterly performance reports, only 2 (50%) were submitted on time. • The district received UGX 228million for Covid interventions. All the funds were utilized. I noted challenges in the management of quarantine centers for instance the centre had one big room with the beds close to each other, no mechanism of providing information from the outside and with no running water to enable hand hygiene. The facility had six beds with only one mattress and without bed linen. • 10% of the district staff structure was not filled with key positions such as District Engineer, District Planner, and Senior Land Management Officer vacant. • The district lacked land titles for 23 pieces of land which exposed the land to loss and encroachment. • There were weaknesses in the management of the district's fleet including; failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance.

		<ul style="list-style-type: none"> I noted that Iganga district hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, and poor maintenance of available equipment. There were also delayed works under UGFIT particularly at Nawanyingi seed school.
6	Jinja DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 37% of the sampled targets were fully achieved, 33% were partially achieved while 30% were not assessed at all. The district collected 76% of its budgeted local revenue and received 97% of the funds expected from treasury, 74% from other government units while 99% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.1Bn which was sent back to treasury. The district had off-budget financing amounting to UGX. 60million for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 15 outputs 09 (60%) were fully quantified, 01 (07%) were insufficiently quantified while 05 (33%) were not quantified at all. Out of the 09 quantified out-puts, 08 (89%) were fully implemented, while 01 (11%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 03 (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 682M for Covid interventions and UGX 682million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. For items that were received in Kind, there was no evidence of quality checks before distribution. The district lacked land titles for 13 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, insufficient number of vehicles for service delivery, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Buwenge General Hospital faced challenges in delivery of services such as lack of medical equipment.
7	Mayuge DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 21% of the sampled targets were fully achieved while 79% were partially achieved. The district collected 40% of its budgeted local revenue and received 99.6% of the funds expected from treasury, 52% as transfers from other government units while 83% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.6Bn which was sent back to treasury. The district had off-budget financing amounting to UGX. 42.4million for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 14 outputs 09 (64%) were fully quantified while 05 (36%) were not quantified at all. Out of the 09 quantified out-puts, 06 (67%) were fully implemented, while 3 (33%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance.

		<ul style="list-style-type: none"> The district received UGX 208M for Covid interventions and UGX 168million was utilized. UGX 40m was remitted to the consolidated fund in the subsequent year. I noted weakness in the management of the intervention such as; failure to bank all cash receipts, and insufficiently quantified work plans. Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. The district lacked land titles for 33 pieces which exposed the land to loss and encroachment. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kityerera HC IV faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, incapability to handle delivery of mothers who need blood transfusion and critical operations and lack of an ambulance. There were also delayed works under UGFIT particularly at Mpungwe seed school and Jagusi, Busala and Butakuba health centers.
8	Bugweri DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> I noted that the District had not developed a strategic plan for the period 2015-2020 as the District became operational in the FY 2018/19. I was therefore not able to assess the extent to which the entity achieved strategic targets. The district collected 6% of its budgeted local revenue and received 100% of the funds expected from treasury while 132% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.150Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 69million for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 17 outputs 10 (59%) were fully quantified, 1 (6%) was insufficiently quantified while 6 (35%) were not quantified at all. Out of the 10 quantified out-puts, 7 (70%) were fully implemented, while 2 (20%) were partially implemented and 1 (10%) not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. The district received UGX 237M for Covid interventions and UGX 237million was utilized. UGX 20m was used at source contrary to the Law. I noted weakness in the management of the intervention such as; insufficiently quantified work plans and irregularities in procurements of items. There was no evidence of quality checks for items that were received in kind before distribution. There were also challenges in management of quarantine centers for instance there were no security personnel, no access to psychosocial, general medical support and emergency services as well as the lack of running water. The district lacked land titles for 75 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the districts fleet including; irregularities in planning for Motor vehicle acquisition, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Busesa Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment.

		<ul style="list-style-type: none"> There were also delayed works under UGFIT particularly at Naigombwa seed schools, Nawangisa health center III and Minani Health Centre II. I noted delays in accessing payroll for 29 staff newly recruited to the district and those transferred.
9	Kaliro DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 38% of the sampled targets were partially achieved while 62% were not assessed at all. The district collected 47% of its budgeted local revenue and received 99% of the funds expected from treasury, 84% from transfers from other government units while 62% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.2Bn which was sent back to treasury. The district had off-budget financing amounting to UGX. 45million for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 19 outputs 14 (74%) were fully quantified, 05 (26%) were not quantified at all. Out of the 14 quantified out-puts, 13 (93%) were fully implemented, while 01 (07%) was partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 211M for Covid interventions and UGX 171million was utilized. UGX 40m was remitted to the consolidated fund account in the subsequent year. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. The district lacked land titles for 39 pieces which exposed the land to loss and encroachment. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, insufficient number of vehicles for service delivery and shortfalls in funds allocated for motor vehicle maintenance. I noted that Bumanya HC IV faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, incapacity to help mothers in need of blood transfusion and critical operations and lack of an ambulance. There were also delayed works under UGFIT particularly at Bukamba seed school and Nawampiti, Budomero and Kasokwe health centres. I noted that under Uganda Road Fund, there was under funding due to budget cuts resulting in Buluya-Nansolo(9m) and Namwiwa-Wangobo(7km) not being worked on. There were also shortcomings on Ngova-Bulima, Buyinda -Kyanfuba and Gadumire-Busulumba roads mainly caused by side drains in need of reshaping and culverts installed without head walls.
10	Jinja MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that the strategic targets were not clearly quantified to enable assessment. The Municipal Council collected 66% of its budgeted local revenue and received 92% of the funds expected from treasury while 77% of funds expected from transfers from other government units were received by year end. The Municipal Council had unspent balances of UGX.2.47Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 16 outputs 09 (56%) were fully quantified, 04

		<p>(25%) were insufficiently quantified while 03 (19%) were not quantified at all. Out of the 09 fully quantified out-puts, 01 (11%) was fully implemented, 05 (56%) were partially implemented while 03 (33%) were not implemented.</p> <ul style="list-style-type: none"> • The Municipal Council did not prepare annual monitoring plans neither were quarterly monitoring reports submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. • The Municipal Council lacked land titles for 20 pieces which exposed the land to loss and encroachment. • There were weaknesses in the management of the Municipal Council's fleet including; failure to record vehicles in the assets register in the format prescribed by Accountant general, failure to capture vehicles in the fixed assets module of the GFMIS, irregular vehicle inspections and reconciliations, inadequate vehicle allocation to key service centres, failure to prepare maintenance work plans and absence of a fleet management policy. • The Municipal Council lacked an up-to-date approved Urban Physical Development Plan. There was a challenge of inadequate funding of physical development plan activities and inspection of a sample of ongoing developments revealed a lack of development permits. • I noted challenges in garbage management which included; lack of approved by-laws, inadequate funding for garbage management, inadequate public awareness and sensitization and inadequate equipment and facilities for garbage collection and disposal. • I noted that Walukuba health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. • There were also delayed physical progress of works under UGFIT particularly at Kimaka health Centre III. • I noted that there were delays in physical progress of works and underfunding of USMID program activities.
11	<p>Namayingo DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 21% of the sampled targets were fully achieved, while 79% were partially achieved. • The district collected 96% of its budgeted local revenue and received 99.8% of the funds expected from treasury while 55% of funds from transfers from other government units were received by year end. The district had unspent balances of UGX 501million which was sent back to treasury. • The district had off-budget financing amounting to UGX 64.7million for the year contrary to the budget execution circular. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 16 outputs 09 (56%) were fully quantified, 01 (06%) were insufficiently quantified while 06 (38%) were not quantified at all. Out of the 09 quantified out-puts, 06 (67%) were fully implemented, while 03 (33%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX 294million for Covid interventions and UGX 234million was utilized. UGX 60m was remitted back to the consolidated fund account in the subsequent year. • Items that were received in Kind were taken on charge and there was no evidence of quality checks before distribution. • The district lacked land titles for 111 pieces which exposed the land to loss and encroachment

		<ul style="list-style-type: none"> There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, insufficient number of vehicles for service delivery, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Buyinja Health Center IV faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, incapability to work on mothers who need blood transfusion and critical operations and lack of an ambulance. There were also delayed works under UGFIT particularly at Mwema seed school and Syanyonja and Bugana health centres.
12	<p>Luuka DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 26% of the sampled targets were fully achieved, 30% were partially achieved while 44% were not achieved at all. The District collected 97% of its budgeted local revenue and received 99.8% of the funds expected from treasury while 67% of funds expected from transfers from other government units were received by year end. The District had unspent balances of UGX 0.35Bn which was sent back to treasury. The District had off-budget financing not remitted to the consolidated fund amounting to UGX 275million -for the year contrary to the budget execution circular. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs, 08 (62%) were fully quantified, 03 (23%) were insufficiently quantified while 02 (15%) were not quantified at all. Out of the 08 quantified out-puts, 06 (75%) were fully implemented, while 02 (25%) were partially implemented. The District did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time. The District received UGX 203M for Covid-19 interventions and UGX 186million was utilized. UGX 1million was used at source contrary to the Law. 45 out of 65 Items that were received in Kind were not valued while 22 items were not taken on charge and there was no evidence of quality checks before distribution. The District lacked land titles for 126 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the District's fleet including; failure to record vehicles in the asset register in the format prescribed by Accountant general, failure to capture vehicles in the fixed assets module of the GFMIS and absence of a fleet management policy. I noted that Kiyunga health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment and irregular maintenance of available equipment. There were also delayed works under UGFIT particularly at Ikumbya seed school and Bukendi health center III The District had a 23% shortfall in funding for Uganda Road fund. 92.7% of YLP funds and 89% of UWEP funds advanced to groups had not yet been recovered by financial year end.
13	<p>Namutumba DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 36% of the sampled targets were fully achieved, and 64% were partially achieved. The district collected 51% of its budgeted local revenue and received 95% of the funds expected from treasury while 45% of funds from other government units were received by year end. The district had unspent balances of UGX 0.691Bn which was sent back to treasury.

		<ul style="list-style-type: none"> The district had off-budget financing amounting to UGX. 61.3million for the year contrary to the budget execution circular I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 16 outputs 09 (56%) were fully quantified, 01 (06%) were insufficiently quantified while 06 (38%) were not quantified at all. Out of the 09 quantified out-puts, 07 (78%) were fully implemented, while 02 (22%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) were submitted on time. The district received UGX 207M for Covid interventions and UGX 207million was utilized. I noted weakness in the management of the intervention such as; failure to bank all cash receipts and insufficiently quantified work plans. For items that were received in Kind, there was no evidence of quality checks before distribution. The district lacked land titles for 17 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate number of vehicles to support entity service delivery, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Nsinze Health center IV faced challenges in delivery of services such as lack of medical equipment and incapacity to work on mothers who need blood transfusion and critical operations. I noted delays in accessing payroll for 13 staff newly recruited to the district and those transferred.
14	Buyende DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 9.8% of the sampled targets were partially achieved while 90.2% were not quantified to enable assessment. The District collected 76% of its budgeted local revenue and received 100% of the funds expected from treasury, received 62.2% of funds expected from transfers from other government units while 26% of funds expected from external sources were received by year end. The District had unspent balances of UGX 0.54 Bn out of which UGX. 0.51 Bn was sent back to treasury. The District had off-budget financing amounting to UGX. 60 million which was never paid into the consolidated fund for the year contrary to the budget execution circular I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 27 outputs 18 (66.7%) were fully quantified, 02 (7.4%) were insufficiently quantified while 07 (25.9%) were not quantified at all. Out of the 18 fully quantified out-puts, 16 (88.8%) were fully implemented, 01 (5.6%) was partially implemented while 01 (5.6%) was partially implemented. The District did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly performance reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. The District received UGX. 225 million for Covid-19 interventions and UGX 165 million was utilized. Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. There were weaknesses in the management of the District's fleet including; failure to record vehicles in the asset register in the format prescribed by Accountant

		<p>general, failure to capture vehicles in the fixed assets module of the GFMIS, absence of a fleet management policy and lack of evidence to show that vehicle inspections and reconciliations were carried out regularly.</p> <ul style="list-style-type: none"> I noted inadequacies in allocation of vehicles to key service centres in the District. I noted that Kidera Health centre IV faced challenges in delivery of services such as lack of adequate medical equipment and irregular maintenance of available equipment. There were also delayed physical progress of works under UGFIT particularly at Buyende seed school.
15	Iganga MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 29% of the sampled targets were fully achieved, 29% were partially achieved while 42% were not achieved at all. The Municipality collected 10% of its budgeted local revenue and received 118% of the funds expected from treasury while 72% of funds expected from other Government Units were received by year end. The Municipality had unspent balances of UGX 0.004Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 14 outputs 8 (57%) were fully quantified, 2 (14%) were insufficiently quantified while 4 (29%) were not quantified at all. Out of the 8 quantified out-puts, 5 (63%) were fully implemented and 3 (37%) were partially implemented. Out of four quarterly performance reports, none (100%) was submitted on time. I noted that the Municipal Council had payables of UGX 669,618,238. Municipal Council had receivables figure of UGX. 800,716,683 28% of the municipal staff structure was not filled with key staff such as Municipal Engineer (Principal Executive Engineer), Principal Commercial Officer, Senior Financial Officer, Senior Planner missing. The Municipality lacked land titles for 27 pieces which exposed the land to loss and encroachment. There were weaknesses in the management of the Municipal's fleet including; absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted that the municipality did not have an approved urban physical development plan and detailed plans to facilitate physical developments. Also, Council realized 37% of the physical planning budget and had a number of ongoing physical developments without development permits. I noted that Iganga Municipal Council did not have a garbage management strategy and Plan, did not maintain data and records on the garbage collected and disposed, and 41.2% of garbage budget was released. Council also had inadequate garbage equipment.
16	Njeru MC Opinion Unqualified	<ul style="list-style-type: none"> I noted that at the time of audit (November 2019/20), Njeru Municipal Council had not developed a strategic plan for the period 2015-2020. The Municipality collected 40% of its budgeted local revenue and received 100% of the funds expected from treasury while 44% of funds expected from other Government Units were received by year end. The Municipality had unspent balances of UGX 0.27Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs 8 (62%) were fully quantified, 1 (8%) were insufficiently quantified while 4 (30%) were not quantified at all. Out of the 8 quantified out-puts, 5 (62.5%) were fully implemented, 2 (25%) were partially implemented, while 1 (12.5%) was not implemented. Out of four quarterly performance reports, none (100%) were submitted on time. 35% of the municipal staff structure was not filled with key staff such as Municipal

		<p>Engineer, Municipal Treasurer and Principal Education Officer missing</p> <ul style="list-style-type: none"> The Municipality lacked land titles for 12 pieces which exposed the land to loss and encroachment There were weaknesses in the management of Council's fleet including; irregularities in planning for Motor vehicle acquisition and absence of fleet management policy. I noted that the municipality did not have an approved urban physical development plan and detailed plans to facilitate physical developments. I noted that the garbage budget allocations were declining yet the amount of garbage generated increased over the period. Also, Public awareness and sensitization was not undertaken as no funds were budgeted, released and expended for the activity. The available equipment were in dangerous mechanical state while others were in a non-economical repair state.
17	<p>Lugazi MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that the Council did not have clear key performance indicators and targets, therefore I could not assess the extent of the achievement of the strategic goals/objectives. The municipal council collected 59% of its budgeted local revenue and received 78% of the funds expected from treasury while 40% of funds from other government units were received by year end. The municipal council had unspent balances of UGX 8.9Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 13 outputs 10 (77%) were fully quantified while 3 (23%) were not quantified at all. Out of the 10 quantified out-puts, 5 (50%) were fully implemented, 2 (20%) were partially implemented while 3 (30%) were not implemented. The municipal council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time. I also noted cases of inaccurate reporting of performance. The municipal council lacked land titles for 08 pieces which exposed the land to loss and encroachment There were weaknesses in the management of the municipal council's fleet including; irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate number of vehicles to support entity service delivery, and shortfalls in funds allocated for motor vehicle maintenance. I noted delays in removing 09 staff from payroll. I noted challenges in the Council's garbage management including: non-existence of garbage management by-laws, lack of garbage management strategy and plan, inadequate funding for garbage management, inadequate public awareness and sensitization, inadequate equipment and facilities for garbage collection and disposal. There were weaknesses in the existence and implementation of the urban physical development plan including; lack of approved PDP and detailed plans, inadequate funding of the detailed plans of the physical development plan activities, failure to have a fully constituted physical planning committee and lack of development permits in support of ongoing physical developments. My review of USMID revealed that there was inadequate funding of program activities and an under absorption of funds worth UGX. 8.3Bn. I noted that the Municipal Council had the following weaknesses under the implementation of Uganda Road Fund; underfunding of UGX. 111,843,962 (27%) and shortcomings on the following roads: Bakata-sanga, Nakibole-Nakusubyaki and Nakiboole-Kasokoso roads mainly arising from lack of side drains, offshoots,

		potholes and bushy road sides.
18	Kamuli MC Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 42% of the sampled targets were fully achieved, 15% were partially achieved, 31% were not achieved at all while 12% could not be assessed. • The Council collected 50.5% of its budgeted local revenue and received 79% of the funds expected from treasury while 48% of funds expected from transfers from other government units were received by year end. The Council had unspent balances of UGX 6.2.bn which was sent back to treasury. • I noted under absorption of funds of UGX 6,184,539,039 (47%) out of the total receipts for the financial year of UGX. 13,060,688,728 resulting into non-implementation of some planned activities. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 12 outputs, 04 (33%) were fully quantified, 03 (25%) were insufficiently quantified while 05 (42%) were not quantified at all. • Out of the 04 quantified out-puts, 02 (50%) were fully implemented, 01 (25) was partially implemented while 01 (25%) was not implemented. • I noted that council did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA. Out of four quarterly reports, none were submitted on time. • I noted an increase in receivables of UGX.174, 996,639 (36%) from UGX. 312,631,331 of the previous year. • I noted lack of approved by-laws on garbage management. • I noted lack of a garbage management strategy and plan. • I noted failure to maintain data and records on the garbage generated. • I noted inadequate funding for Garbage management. • I noted that the Urban Council budgeted and received UGX.4,400,000 (100%) funding for public awareness and sensitization • I noted inadequate Equipment and facilities for Garbage collection and disposal • I noted underfunding of USMID program activities. • I noted under absorption of USMID funds. • I noted that the Entity did not incur ineligible expenditure. • I noted that Program funds were used in line with work plans submitted to MoLHUD. • I noted that, the entity made timely and accurate accountability of the funds. • I noted that Council did not earn interest on USMID fund • I noted that, the Council did not have contingent liabilities arising from litigation. • I noted underfunding of Uganda Road Funds of UGX.82, 048,897 (27%) from the budgeted of UGX 302,034,000. • I noted lack of an up to date approved PDP and detailed plans to facilitate physical developments. • I noted fully funding of the Detailed Plans of the Physical Development Plan Activities • I noted failure of a fully constituted Urban Physical Planning Committee. • I noted UGX. 41,969,897 (18%) outstanding due to Treasury as local revenue not recovered from the Council. • 11% of the Council staff structure was not filled with key staff such as Council's Senior Assistant Town Clerk (Administration Department), Principal Commercial Officer, Senior Accountant, Senior Finance Officer, Senior Environment Officer, Senior Inspector of Schools, and Medical Officer • The Council lacked land titles for 10 pieces which exposed the land to loss and encroachment

		<ul style="list-style-type: none"> There were weaknesses in the management of the Council fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, lack of vehicles to support entity service delivery and shortfalls in funds allocated for motor vehicle maintenance. There were also delayed works under UGFIT particularly at Busota Health Centre III I noted delays in accessing payroll for 03 staff newly recruited to the district and those transferred.
	KAMPALA BRANCH	
1	Wakiso DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that there was lack of proper targets in the District Development Plan (DDP) II. Consequently, I could not assess the extent of achievement of the strategic plan. The district collected 87% of its budgeted local revenue and received 100% of the funds expected from treasury, 64% of funds expected from other government units were received while 63% of external sources were received by year end. The district had unspent balances of UGX. 3Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 21 outputs, 16 (76%) were fully quantified while 5 (24%) were not quantified at all. Out of the 16 quantified out-puts, 14 (88%) were fully implemented, 1 (6%) was partially implemented while 1 (6%) was not implemented. Out of four quarterly reports, only 2 (50%) were submitted on time. The district received UGX. 165M for Covid interventions and UGX. 165M was utilized. Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance unpaid staff allowances of Ugx.889M and lack of PPE for health workers I noted disclosed receivables of Ugx.2.838Bn in the statement of financial position of the financial statements. I noted disclosed payables of Ugx.1.110Bn in the statement of financial positions of the financial statements. There were weaknesses in the management of the districts fleet such as; no evidence of regular inspection and reconciliation of vehicles in the assets register, absence of a fleet management policy and inadequate allocation of vehicles to departments. I noted that Kajjansi Health Centre IV lacked adequate medical equipment, lacked and ambulance and an inpatient ward facility. I noted that the district does not have a district hospital. I noted that Bussi and Zzinga Islands don't benefit from the services of Bussi Health Centre III facility as these are hard to reach areas. Under the UgIFT program; there were delayed works at Nakitokolo HCIII. I noted payroll irregularities like delays in accessing payroll for 10 staff recruited/ transferred during the year. I noted irregularities in the maintenance of various roads under the Road fund program for instance incomplete works and inadequate road equipment. I noted irregularities in the management of Youth Livelihood Program like failure to redistribute Ugx.309M to other youth groups and difficulties in implementing some group projects. I noted irregularities in the management of Uganda Women Entrepreneurship

		<p>program like failure to redistribute Ugx.189M to other women groups.</p> <ul style="list-style-type: none"> I noted that the district lacked an established and operational building committee.
2	<p>Buikwe DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 52% of the sampled targets were fully achieved, 17.1% were partially achieved while 31% were not achieved at all. The district collected 63.5% of its budgeted local revenue and received 106% of the funds expected from treasury, 61.8% of funds expected from other government units, 61.8% was received from other government units while 73.6% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.66Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.1.5Bn for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 20 outputs 18 (90%) were fully quantified while 2 (10%) were not quantified at all. Out of the 18 quantified out-puts, 7 (38.9%) were fully implemented, while 2 (11.1%) were partially implemented while 9 (50%). The district did not submit annual monitoring plans to MoFPED, NPA, and MoLG, neither were quarterly monitoring reports submitted to OPM, NPA and MoLG. All four 4 (100%) quarterly reports to MoFPED were not submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 225M for Covid-19 interventions and UGX 165million was utilized. I noted weakness in the management of the intervention such as; irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were weaknesses in the management of the districts fleet including; irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles to key departments, noncompliance with the disposal conditions and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kawolo hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment.
3	<p>Kayunga DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic revealed that 40% of the sampled targets were fully achieved, 40% were partially achieved while 20% were not achieved at all. The district collected 48% of its budgeted local revenue and received 99% of the funds expected from treasury, 45.8% received from other government units while 159% of funds expected from external sources were received by year end. The district had unspent balances of UGX.277.6M which was sent back to treasury. The district had off-budget financing amounting to UGX.359M for the year contrary to the budget execution circular. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 18 outputs, 15 (83.3%) were fully quantified and 3 (16.7%) were not quantified at all. Out of the 15 quantified out-puts, 14 (93.3%) were fully implemented, while 1 (6.7%) was partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 3 (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX. 228,030,300 for Covid-19 interventions and UGX

		<p>165,530,300 was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were not valued and others were delivered direct to the users hence no evidence of quality checks before distribution.</p> <ul style="list-style-type: none"> • I noted receivables of Ugx.1.940Bn • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, the District did not prepare maintenance work plans to guide its vehicle maintenance, shortfalls in funds allocated for motor vehicle maintenance. • I noted that Kayunga hospital faced challenges in delivery of services such as inadequate medical equipment, poor maintenance of available equipment, and lack of sufficient data on delivery of mothers. • I noted delays in accessing payroll for 29 newly recruited/transferred district staff and Staff in Acting Capacities for over 6 months. • I noted inadequate equipment and underfunding of Ugx.59M under the URF program.
4	Nakasongola DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 54% of the sampled targets were fully achieved, 43% were partially achieved while 3% were not achieved at all. • The district collected 42.9% of its budgeted local revenue and received 98.7% of the funds expected from treasury, 76.7% of funds expected from other government units were received while 84.3% of funds expected from external sources were received by year end. The district had unspent balances of UGX.63m which was sent back to treasury. • The district had off-budget financing amounting to UGX134m for the year contrary to the budget execution circular • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 9 outputs 6 (67%) were fully quantified while 3 (33%) were not quantified at all. Out of the 6 quantified out-puts, 4(67%) were fully implemented, while 2 (33%) were partially implemented. No diversion/mischarges were noted during the year. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none was submitted on time. • The district received UGX 165 million for Covid-19 interventions and UGX163million was utilized. UGX 7.9m was used at source contrary to the Law. Items that were received in Kind were never valued but were taken on charge and there was evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. • I noted payables of Ugx.68M and sundry creditors of Ugx.697M. • I noted pension arrears of Ugx.770M. • I noted unspent balances of Ugx.286M. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy ,un-updated Asset Management Module in the Financial Management system, inadequate vehicle allocation to key service centers and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Nakasongola Health Centre 1V faced challenges in delivery of services such as lack of sufficient medical equipment, poor maintenance of available

		<p>equipment, lack of emergency unit, inadequate maternity ward, lack of sufficient data on delivery of mothers and lack of a theatre at Nabisweera Health Centre 1V.</p> <ul style="list-style-type: none"> • There were also delayed works under UGFIT particularly at Kiralamba health center III. • I noted 3 non-functional production boreholes. • I noted irregularities in physical planning like lack of physical development and detailed plans and failure to have a District Physical planning committee. • I noted late submission of accountability report for emergency funds from Uganda Road Fund.
5	<p>Nakaseke DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 34.3% of the sampled targets were fully achieved, 17.1% were partially achieved while 48.6 % were not achieved at all. • The district collected 31 % of its budgeted local revenue and received 100% of the funds expected from treasury, 93% from other government units while 26% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.648Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX.57,620,000 for the year contrary to the budget execution circular. • I noted that all the 9 sampled were fully quantified and Out of the 9 quantified out-puts, 6 (66.6%) were fully implemented, while 3 (33.4%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time • I noted payables of Ugx.1.460Bn. • The district received UGX 223M for Covid-19 interventions and UGX 223 million was utilized. UGX 37.6M was used at source contrary to the Law. I noted weakness of insufficiently quantified work plans in the management of the intervention. Items that were received in Kind were not valued. • There were weaknesses in the management of the districts fleet including, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles, shortfalls in funds allocated for motor vehicle maintenance and non-compliance with disposal conditions. • I noted that Nakaseke hospital faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment, Failure to properly maintain medical equipment and non- functioning equipment. • There were also partially or non-implemented works under URF under routine manual and routine mechanized maintenance.
6	<p>Mukono DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 35.7% of the sampled targets were fully achieved, 60.7% were partially achieved while 3.6% were not achieved at all. • The district collected 62.5% of its budgeted local revenue and received 99.7% of the funds expected from treasury while 38.1% of funds expected from external sources and 44.6% from transfers from other government transfers were received by year end. The district had unspent balances of UGX 0.98Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX1.01Bn for the year contrary to the budget execution circular • I noted that all the 12 outputs were quantified. Out of the 12 out-puts, 4 (33%) were fully implemented, while 8 (67%) were partially implemented. • The district prepared and submitted annual monitoring plans and quarterly

		<p>monitoring. All the quarterly reports were submitted on time. I also noted cases of inaccurate reporting of performance.</p> <ul style="list-style-type: none"> The district received UGX 245M for Covid interventions and UGX 165million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were not valued no evidence of quality checks before distribution. 6 district staff who retired in FY2019/20 were not paid their gratuity. 1 staff who retired was partially paid. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, lack of a transport officer. I noted that Kojja HCIV faced challenges in delivery of services such as lack of medical equipment.
7	<p>Luweero DLG</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> I noted irregularities in the financial statements like undisclosed transfer to treasury of Ugx.690M, understated payroll arrears of Ugx.679M, undisclosed PAYE arrears of Ugx.405M and unsupported financial balances. My review of the implementation of the 2015-2020 revealed that 29% of the sampled targets were fully achieved, 38% were partially achieved while 33% were not achieved at all. The district collected 46% of its budgeted local revenue and received 98% of the funds expected from treasury, received 46% of the funds from other government units while 53% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2Bn which was sent back to treasury. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 11 outputs, 5 (45.5%) were fully quantified, 1 (9%) was insufficiently quantified while 5 (45.5%) were not quantified at all. Out of the 5 quantified out-puts, 2 (40%) were fully implemented, while 3 (60%) were partially implemented. Out of four quarterly reports, only 1 (25%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.250M for Covid interventions and UGX.164million was utilized. UGX 85m was unspent out of which Ugx.4.5M was used at source contrary to the Law. I noted weakness in the management of the intervention such as; failure to account for funds amounting to UGX.71million. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks or approval by task force before distribution. There were also challenges in the management of quarantine centres for instance loss of school property and lack of PPE especially masks in Luwero hospital. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and vehicle log books, absence of fuel registers, shortfalls in funds allocated for motor vehicle maintenance and non-compliance with disposal conditions. I noted that Luwero hospital faced challenges in delivery of services such; as lack of medical equipment, idle equipment, poor maintenance of available equipment, failure to update the inventory register, lack of sufficient capacity to handle complicated deliveries and stock out of essential medicines. I noted payroll irregularities for instance deduction and Non-remittance of PAYE

		<p>worth Ugx. 90M, duplication of supplier numbers for 2 staff, delays in accessing payroll for 42 pensioners, 28 unconfirmed pensioners on the payroll, outstanding pension arrears worth UGX.301M and salary arrears worth UGX.596M.</p> <ul style="list-style-type: none"> I noted that Luwero hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment and lack of sufficient data on delivery of mothers Under the UgIFT program; there were delayed works at Katuugo health centre II and lack of effective controls at the construction of Katikamu seed school. I noted irregularities in the management of Youth Livelihood Program like failure to recover Ugx.1.146Bn from youth groups while 28 groups with 304 members were denied funding. I noted irregularities in the construction of latrines and classroom projects under the district management. I noted irregularities in the maintenance of various roads under the Road fund program.
8	<p>Butambala DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 27% of the sampled targets were fully achieved, 39% were partially achieved while 33% were not achieved at all. The district collected 51% of its budgeted local revenue and received 99.7% of the funds expected from treasury, received 92% from transfers from other government transfers while 46% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.7Bn which was sent back to treasury. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 11 outputs, 7(63%) were fully quantified while 4 (36.4%) were not quantified at all. Out of the 7 quantified out-puts, 5(71%) were fully implemented, while 2 (29%) were partially implemented. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.195M for Covid-19 interventions and UGX.165million was utilized. UGX 30m was unspent and transferred to treasury. Items that were received in Kind were not valued but taken on charge and some of the items distributed by OPM were rejected by the community and thus abandoned in the hospital stores There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, absence of fuel registers and vehicle log books, shortfalls in funds allocated for motor vehicle maintenance and non-compliance with disposal conditions. I noted that Gombe hospital faced challenges in delivery of services such; as lack of medical equipment, idle equipment, poor maintenance of available equipment, failure to update the inventory register, expired drugs and stock outs of essential medicines. I noted payroll irregularities for instance deduction and Non-remittance of PAYE of Ugx.306M, delays in accessing pension payroll for 18 pensioners and outstanding pension arrears of Ugx.2.096Bn The district failed to recover Ugx. 547,108,978 from youth groups and Ugx. 98,815,600 from women groups during the year. I noted irregularities in the management of Youth Livelihood Program like failure to recover Ugx.547M from youth groups. I noted irregularities in the management of Uganda Women Entrepreneurship program like failure to recover Ugx.98M from women groups. I noted irregularities in the construction of latrines and classroom blocks projects

		under the district management.
9	Mpigi DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed assessment of the strategic plan had not yet been done. The district collected 100% of its budgeted local revenue and received 100% of the funds expected from treasury, 31.3% of funds expected from external sources were received, and 39.7% from other Government Transfers by year end. The district had unspent balances of UGX 1.32Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.0.95Bn for the year contrary to the budget execution circular All the sampled 20 outputs were fully quantified of the sampled outputs, 12 (60%) were fully implemented, 5 (25%) were partially implemented, and 3 (15%) were not quantified. All the four quarterly reports were not submitted on time and I noted inconsistencies in the performance reporting. The district received UGX 225M for Covid-19 interventions and UGX 165million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. 35.8% of the district staff structure was not filled. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with to key departments and shortfalls in funds allocated for motor vehicle maintenance. I noted that Mpigi HCIV faced challenges in delivery of services due to lack of medical equipment, poor maintenance of available equipment, failure to record medical equipment in the register. I noted Land encumbrances in the UgIFT construction (Wamatovu Secondary School) I noted delays in accessing payroll for 15 newly recruited/ transferred staff, delayed payment of gratuity of Ugx.196M for 6 staff. I noted Lack of access to the e-voucher payment system for the Agriculture Cluster Development Programme (ACDP) by the district staff.
10	Mityana DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 20% of the sampled targets were fully achieved, 65% were partially achieved while 15% were not achieved at all. The district collected 47.02% of its budgeted local revenue and received 99.6% of the funds expected from treasury, 80.2% received from other government units while 72.7% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.76Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.82M for the year contrary to the budget execution circular. The 10 sampled outputs were fully quantified and Out of the 10 quantified outputs, 5 (50%) were fully implemented, while 5 (50%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted on time. The district received UGX.248M for Covid 19 interventions and UGX 168 million was utilized. UGX 80M was unspent by the year end. I noted weakness of insufficiently quantified work plans in the management of the intervention. Items that were received in Kind were not valued. There were weaknesses in the management of the districts fleet including; failure

		<p>to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles and shortfall in funds allocated for motor vehicle maintenance.</p> <ul style="list-style-type: none"> • I noted that Mityana hospital faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment, Failure to properly maintain the medical equipment and Idle medical equipment • I noted partially or non-implemented works under URF under routine manual and routine mechanized maintenance. • I noted irregular change of ownership of Mityana District Community Radio. • I noted delays in accessing payroll for 26 newly recruited/transferred staff.
11	Buvuma DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 38% of the sampled targets were fully achieved, 58% were partially achieved while 4% were not achieved at all. • The district collected 65% of its budgeted local revenue and received 102% of the funds expected from treasury 46% of funds expected from other government units were received while 71% of funds expected from external sources were received by year end. The district had unspent balances of UGX.12m which was sent back to treasury. • The district had off-budget financing amounting to UGX86.8m for the year contrary to the budget execution circular. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 9 outputs 7 (78%) were fully quantified while 2 (22%) were not quantified at all. Out of the 7 quantified out-puts, 4 (57%) were fully implemented, while 3 (43%) were partially implemented. No diversion/mischarges were noted during the year. • The District did not prepare annual monitoring plans neither were all quarterly monitoring reports timely prepared and submitted. Out of four quarterly reports, none (0%) were submitted on time. I noted no cases of inaccurate reporting of performance. • The District received UGX 165.8 million for Covid-19 interventions and all was utilized. • Items that were received in Kind were never valued but were taken on charge and there was evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPEs for health workers. • I noted receivables of Ugx.714M. • I noted unspent balances of Ugx.100M. • There were weaknesses in the management of the districts fleet including; lack of funding for vehicle acquisitions, failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy, un-updated Asset Management Module in the Financial Management system, inadequate vehicle allocation to key service centers and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Buvuma Health Centre 1V faced challenges in delivery of services such as lack of sufficient medical equipment, poor maintenance of available equipment, lack of ambulance services, idle medical equipment, lack of emergency unit, inadequate maternity ward, lack of stable and reliable power supply, lack of a mortuary, insufficient general ward, insufficient and old infrastructure, lack of sufficient data on delivery of mothers, lack of capacity to meet required range of services for Health Centre 1V status and Low coverage of Health Centre 11s and HC11s • There were also delayed works under UGFIT particularly at Lwajje health center III. • I noted irregularities in physical planning like lack of physical development and

		<p>detailed plans and failure to have a District Physical planning committee.</p> <ul style="list-style-type: none"> I noted low compliance with repayments Schedules for Youth Livelihood (YLP) as Ugx.364M is not yet repaid and Uganda Women Entrepreneurship Program(UWEP) Programs as Ugx.114M is yet to be repaid.
12	Kira MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 52% of the sampled targets were fully achieved, 34% were partially achieved while 14% were not achieved at all. The Municipal Council collected 43.5% of its budgeted local revenue and received 112% of the funds expected from treasury, 50.2% of funds expected from other government units while 100% of funds expected from external sources were all received by year end. The Municipal Council had unspent balances of UGX0.375 Bn which was sent back to treasury. The Municipal Council had off-budget financing amounting to UGX.108M for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 36 outputs 30 (83%) were fully quantified, 4 (11%) were insufficiently quantified while 2(6%) were not quantified at all. Out of the 30 quantified out-puts, 15 (50%) were fully implemented, while 8 (27%) were partially implemented while 7 (23%) outputs were not implemented at all. The Municipal Council did not submit annual monitoring plans to MoFPED, NPA, and MoLG, neither were quarterly monitoring reports prepared and submitted to OPM, NPA and MoLG. Only two 2 (50%) quarterly reports to MoFPED were submitted on time. I also noted cases of inaccurate reporting of performance. I noted payables of Ugx.2.793Bn. I noted receivables of Ugx.6.884Bn. I noted a civil suite against the municipality for trespass on land. The Municipal council did not receive any Covid-19 interventions. There were weaknesses in the management of the municipal fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles to key departments, shortfalls in funds allocated for motor vehicle maintenance and noncompliance with the disposable conditions. I noted delayed works at Kira health Centre III and un suitable site location for the construction of health center IV under UgIFT. I noted challenges in garbage management like lack of approved garbage by laws, lack of a garbage management strategy and plan, failure to collect data on garbage collection, inadequate public awareness and sensitization, inadequate equipment and facilities, absence of protective wear and failure to operationalize landfill. I noted irregularities in UPDP like the Municipal Council lacked approved physical development plans, absence of Physical planning committee and failure to have bye laws for building activities.
13	Nansana MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that there was lack of proper targets in the Municipal Development Plan (DDP) II. Consequently, I could not assess the extent of achievement of the strategic plan. The Municipal collected 45% of its budgeted local revenue and received 100% of the funds expected from treasury, 50% of funds expected from other government units were received while 27% of external sources were received by year end. The district had unspent balances of UGX. 2.9Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 21 outputs, 19 (90%) were fully quantified while 2 (10%) were not quantified at all. Out of the 19 quantified out-puts, 17 (90%) were fully implemented, 1 (5%) was partially implemented while 1 (5%) was not

		<p>implemented.</p> <ul style="list-style-type: none"> • Out of four quarterly reports, none was submitted on time. I also noted cases of inaccurate reporting of performance. • I noted disclosed receivables of Ugx.1.926Bn in the statement of financial position of the financial statements which had remained outstanding for some time. • I noted disclosed payables of Ugx.0.821Bn in the statement of financial positions of the financial statements which had remained outstanding for a long time which could lead to litigation. • 65% of the municipal staff structure was not filled with key staff such as municipal engineer missing • There were weaknesses in the management of the districts fleet including; noncompliance with the government ban in the period under review, there was no evidence of regular inspection and reconciliation of vehicles in the assets register, lack of a policy on Motor vehicle management and inadequate vehicle allocation to departments. • I noted that Buwambo Health Centre IV lacked adequate medical equipment, 6% of mothers referred to other health and a properly maintained ambulance. • I noted irregularities in garbage management for instances; inadequate public awareness and sensitization and inadequate equipment. • I noted irregularities in the implementation of UPDP for instances; lack of approved UPDP in various growth centers, the municipal received 97% of the expected funding and absence of a building committee. • I noted irregularities in the management of Youth Livelihood Program like failure to redistribute Ugx.86M, difficulties in implementing some youth group projects and failure to recover Ugx.457M. • I noted irregularities in the management of Uganda Women Entrepreneurship program like failure to redistribute and Ugx.138M to other women groups and failure to recover Ugx.303M • I noted irregularities in the management of inspected schools like; some schools were operating without licenses and in poor conditions. • I noted irregularities in the maintenance of various roads under the Road fund program.
14	Makindye – Ssabagabo MC Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 72.4% of the sampled targets were fully achieved, 10.3% were partially achieved while 17.2% were not achieved at all. • The Municipality collected 54.9% of its budgeted local revenue and received 100% of the funds expected from treasury while 100% of funds were received from other government units by year end. The municipal had unspent balances of UGX.76.2m which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 15 outputs 13 (86.7%) were fully quantified, none were insufficiently quantified while 2 (13.3%) were not quantified at all. • Out of four quarterly reports, none were submitted on time. I also noted cases of inaccurate reporting of performance. • I noted payables of Ugx.0.758Bn. • I noted receivables of Ugx.0.640Bn. • There were weaknesses in the management of the Municipal fleet including; short falls in funding vehicle acquisitions, or units were not adequately allocated vehicles, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy. • I noted that Ndeje H.C IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment,

		<p>failure to record donated equipment in the register, expired Health Units Management Committees, Inadequate staff accommodation, unfenced health facility and lack of sufficient data on delivery of mothers.</p> <ul style="list-style-type: none"> I noted delays in accessing payroll for 13 newly recruited/ transferred staff. I noted failed alignment of the annual budget to the municipal development plan. I noted absence of development permits in support of the ongoing physical developments. I noted challenges in URF such as shortfall in funding and insufficient works on various roads.
15	Mukono MC Opinion Unqualified	<ul style="list-style-type: none"> I noted that at the time of audit the assessment of the level of achievement of the strategic plan had not been done by the district. The Municipal collected 88.6% of its budgeted local revenue and received 100% of the funds expected from treasury while 100% of funds expected from external sources and 93.6% from transfers from other government transfers were received by year end. The Municipal had unspent balances of UGX. 0.683Bn which was sent back to treasury. All the 11 sampled outputs were fully quantified Out of the 11 out-puts, 5 (45%) were fully implemented, while 6 (55%) were partially implemented. All the four (4) quarterly reports were not submitted on time. I also noted cases of inaccurate reporting of performance. I noted payables of Ugx.64M. There were weaknesses in the management of the districts fleet including; Unauthorised vehicle acquisition, vehicles were not recorded in the asset register, the recorded vehicles were not recorded in the format as prescribed by the Accountant General, absence of the reconciliation of these vehicles, not all vehicles were recorded in the GFMIS, absence of fleet management policy, inadequate vehicle maintenance financing and inadequate allocation of vehicles to key departments. I noted that Mukono district hospital faced challenges in delivery of services such as inadequate medical equipment, idle equipment, poor maintenance of available equipment, 5% of mothers referred to other health units and delayed hand-over of the district hospital. 31.2% of the district staff structure was not filled. I noted irregularities in garbage management like lack of by-laws, lack of garbage management strategy and plan, inadequate equipment. I noted that the Municipal Council lacked an approved UPDP, plans to facilitate physical developments and underfunding of physical planning activities of Ugx.29M.
16	Mityana MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 53.5% of the sampled targets were fully achieved, 34% were partially achieved while 12.5% were not achieved at all. The district collected 74.2% of its budgeted local revenue and received 100% of the funds expected from treasury, 73.13% from other government units while no funds from external sources were received by year end. The Municipality had unspent balances of UGX.252M which was sent back to treasury. The 7 sampled outputs were fully quantified and Out of the 7 quantified out-puts, 5 (71.4%) were fully implemented, while 2 (28.6%) were partially implemented. Out of four quarterly reports, only 1 (25 %) was submitted on time. There were weaknesses in the management of the Municipality fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles and shortfalls in funds allocated for motor vehicle maintenance. I noted that Mityana Municipality had garbage management weakness such as

		<p>lack of garbage Management by-laws, non-maintenance of data and records on garbage, lack of functional garbage equipment, lack of protective wear</p> <ul style="list-style-type: none"> I noted that the Municipality did not have approved UPDP and detailed plans and faced funding shortfalls in the physical development plan activities. I noted challenges in URF such as shortfall in funding, delayed works and deteriorating sections of kunywa Tumbu-Nakaseeta road.
17	Entebbe MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 65.3% of the sampled targets were fully achieved, 5% were partially achieved while 29.5% were not achieved at all. The Municipality collected 57% of its budgeted local revenue and received 75% of the funds expected from treasury, received 89% from other government units while 34.3% of funds expected from external sources were received by year end. The Municipality had unspent balances of UGX 5.6Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 7 outputs 3 (43%) were fully quantified, 2 (28.5%) were insufficiently quantified while 2 (28.5%) were not quantified at all. All the 3 quantified out-puts were fully implemented. Out of four quarterly reports, only 3 (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. There were weaknesses in the management of the municipality's fleet including; absence of fleet management policy and vehicle log books, shortfalls in funds allocated for motor vehicle maintenance and non-compliance with disposal conditions. I noted that the Municipality lacked sufficient equipment, facilities and a composite site for garbage collection and disposal. I noted that the municipality lacked an approved urban physical development plan and building committee. The Municipality collected 63% of its budgeted USMID-(MISG) funds expected. I noted irregularities in the management of council property for instance council buildings with asbestos roofs, absence of land titles on some council land and non-functional security lights.
18	Entebbe RRH Opinion Unqualified	<ul style="list-style-type: none"> I noted that Entebbe Regional Referral Hospital does not have an approved Strategic Plan to enable me review of implementation of the strategic plan and achievement of strategic objectives. The Regional Referral Hospital collected 49% of its budgeted local revenue and received 96% of the funds expected from treasury. No funds were either expected or received from external sources. The Referral Hospital had no unspent balances. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 5 outputs 5 (100%) were fully quantified. Out of the 5 quantified out-puts, 4 (80%) were fully implemented, while 1 (20%) was partially implemented. No diversion/mischarges were noted during the year. The Referral Hospital did not prepare annual monitoring plans neither were all quarterly monitoring reports timely prepared and submitted. Out of four quarterly reports, 3 (75%) were submitted on time. The Referral Hospital received UGX 308.6 million for Covid-19 interventions and all was utilized. Items that were received in Kind were never valued but were taken on charge and there was evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPEs for health workers and inadequate supply of oxygen cylinders for covid-19 patients. I noted payables of Ugx.597M. 74% of the Referral Hospital staff structure was not filled with key staff such as

		<p>Hospital Director and the board.</p> <ul style="list-style-type: none"> There were weaknesses in the management of the Referral Hospital fleet including; lack of funding vehicle acquisitions, failure to record vehicles in the format prescribed by Accountant general, absence of fleet management policy, un-updated Asset Management Module in the Financial Management system, inadequate vehicle allocation to key service centers and shortfalls in funds allocated for motor vehicle maintenance. I noted that Entebbe Regional Referral Hospital faced challenges in delivery of services such as lack of sufficient medical equipment, insufficient and old infrastructure, inadequate capacity to meet required range of services for Regional Referral Hospital and lack of sufficient data on delivery of mothers.
	MASAKA BRANCH	
1	Kalangala DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 24% of the sampled targets were fully achieved, 62% were partially achieved while 14% were not achieved at all. The district collected 43% of its budgeted local revenue and received 101% of the funds expected from treasury, 32% of funds from other government units while 62% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.016Bn which was sent back to treasury. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 37 outputs 21 (57%) were fully quantified, while 16 (43%) were not quantified at all. Out of the 21 quantified out-puts, 6 (29%) were fully implemented, 9 (43%) were partially implemented while 6 (29) were not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. The district received UGX.165M for Covid interventions and UGX.165M was utilized. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. 36% of the district staff structure was not filled with key staff such as District Agricultural Officer. There were weaknesses in the management of the Districts fleet including; failure to maintain fuel registers, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, absence of annual motor vehicle inspections, inadequate allocation of vehicles and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kalangala and Bukasa health center IVs faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. There were also delayed works under UGFIT particularly at Kachanga seed schools and Bubeke health center III.
2	Mubende DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 20% of the sampled targets were fully achieved, 73.3% were partially achieved while 6.7% were not achieved at all. The district collected 81.2% of its budgeted local revenue and received 99.5% of the funds expected from treasury, 44% of funds expected from other government units while 49.3% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.786Bn which was sent back to

		<p>treasury.</p> <ul style="list-style-type: none"> • The district had off-budget financing amounting to UGX.60M for the year contrary to the budget execution circular • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 26 outputs 14 (54%) were fully quantified while 12 (46%) were not quantified at all. Out of the 14 quantified out-puts, 8 (57.1%) were fully implemented, 4 (28.6%) were partially implemented while 2 (14.3%) were not implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, all the four 4 (100%) were not submitted on time. I also noted cases of inaccurate reporting of performance. • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and no evidence of vehicle inspection and reconciliation done. • Under the UgIFT program; there were delayed works at Butologo and Butawata HC IIIs. • There were weaknesses in the management of URF like; underfunding with 13.6% funding shortfall and irregular transfer of district URF funds to sub counties of Ugx.363M. • I noted irregularities in water use and production like failure to align district water program to the development plan, non-functional water sources and incomplete works at Kalonga piped water system. • I noted alteration of requirements in the soliciting documents by the evaluation committee contrary to the procurement regulations.
3	Sembabule DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 81% of the sampled targets were fully achieved, 12% were partially achieved while 7% were not achieved at all. • The district collected 46.1% of its budgeted local revenue and received 100.6% of the funds expected from treasury, 78.3% of funds expected from other government units while 25% of funds expected from external sources were received by year end. The district had unspent balances of UGX.1.2Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX.100M for the year contrary to the budget execution circular • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 16 outputs 11 (69%) were fully quantified while 5 (31%) were not quantified at all. Out of the 11 quantified out-puts, 9 (82%) were fully implemented, while 2 (8%) were partially implemented. • Out of four quarterly reports, only 1 (25%) was submitted on time. • The district received UGX.265M for Covid interventions and UGX.164million was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. • There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset registers and in the format prescribed by Accountant general. • I noted that Ntusi and Sembabule health centre IV faced challenges in delivery of services such; as lack of adequate medical equipment and 4.6% of the mothers referred to other health units. • Under the UgIFT program; there were delayed works at Busheka HC II & HC III and Lwebitakuli seed school. • I noted irregularities in the management of URF like funding of only 76% of the budget and periodic maintenance of various roads.

4	<p>Lwengo DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the strategic plan 2015-2020 revealed that 20% of the sampled targets were fully achieved, 20% were partially achieved while 60% were not achieved at all. • The district collected 29% of its budgeted local revenue and received 99.7% of the funds expected from treasury while 23% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.025Bn which was sent back to treasury. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 46 outputs 15 (33%) were fully quantified, 20 (43%) were insufficiently quantified while 11 (24%) were not quantified at all. Out of the 15 quantified out-puts, 12 (75%) were fully implemented, while 1 (10%) was partially implemented and 2 (15%) were not implemented. • The district received UGX.167M for Covid interventions and UGX.165million was utilized. UGX.1M was utilized at source contrary to the Law. • Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. • There were weaknesses in the management of the districts fleet including absence of fleet management policy, failure to maintain proper vehicle log books, absence of annual motor vehicle inspections, allocation of vehicles with engine capacities beyond staff entitlements, failure to repair motor vehicles, lack of service analysis records, lack of a disposal plan and failure to dispose motor vehicles beyond the recommended 5 years. • I noted that Kyazanga, Lwengo and Kiwangala Health Centres IVs faced challenges in delivery of services due to lack of adequate medical equipment and idle equipment. • There were also delayed works under UGFIT particularly at Mbirizi seed schools and Kakoma health center III.
5	<p>Bukomansimbi DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 67% of the sampled targets were fully achieved, 6% were partially achieved while 27% were not achieved at all. • The district collected 106% of its budgeted local revenue and received 100% of the funds expected from treasury, 45% of funds expected from other government units while 61.6% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.228Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. thirteen (13) outputs with a total expenditure of UGX.2.35Bn were fully quantified; two outputs (2) with total expenditure of UGX.0.96Bn were insufficiently quantified. All the 13 quantified outputs were fully implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were not submitted on time. • Items that were received in Kind were not valued, not taken on charge and no evidence of quality checks before distribution and poor communication of donations received. • I noted that the current office building under construction still is being occupied used as an office which is against the public health rules • There were weaknesses in the management of the district fleet including; absence of fleet management policy and inadequate funding of vehicle maintenance. • I noted that Butenga Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, idle medical equipment, failure to properly maintain medical equipment, 20% of the mothers referred to other health units and delays in the procurement of an ambulance • Under the UgIFT program; there were delayed works at Bukango seed school and

		<p>lack of a land ownership title at the same school.</p> <ul style="list-style-type: none"> • There were weaknesses in the management of URF like; underfunding with 24% funding shortfall and irregularities in the various road works under the fund. • I noted irregularities in water use and production like underutilization of funds of Ugx.5M and non-functional water sources.
6	Kyotera DLG Opinion Unqualified	<ul style="list-style-type: none"> • The district collected 36.7% of its budgeted local revenue and received 99.8% of the funds expected from treasury, 60.6% of funds expected from other government units while 166% of funds expected from external sources were received by year end. The district had unspent balances of UGX.55M which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 17 outputs 11 (64%) were fully quantified, none were insufficiently quantified while 6 (36%) were not quantified at all. Out of the 11 quantified out-puts, 6 (54%) were fully implemented, 1(18%) were partially implemented while 4 (36%) were not implemented at all by the time of the audit. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 (100%) quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • I noted weakness in the management of the intervention such as; insufficiently quantified work plans. • There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles to key departments, no evidence of regular motor vehicle inspection and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Kyotera District Hospital faced challenges in delivery of services such; as lack of adequate medical equipment, Idle medical equipment, failure to record donated equipment in the asset register, failure to properly maintain medical equipment and 0.8% of the mothers referred to other health units. • There were weaknesses in the management of URF like; underfunding with 21% funding shortfall and irregularities in the various road works under the fund. • I noted irregularities in water use and production like non-functional water sources and inadequate assessment of the location of water sources.
7	Gomba DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 14.3% of the sampled targets were fully achieved, 7.1% were partially achieved while 78.6% were not achieved at all. • The district collected 51.7% of its budgeted local revenue and received 99.5% of the funds expected from treasury, 80% of funds expected from other government units while 32.5% of funds expected from external sources were received by year end. The district had unspent balances of UGX.1.1Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 18 outputs 15 (72%) were fully quantified while 3 (18%) were not quantified at all. Out of the 15 quantified out-puts, 12 were fully implemented, 1 was partially implemented and 2 were not implemented at all. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, all the 3 (75%) were not submitted on time. • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and absence of fleet management policy, inadequate allocation of vehicles to departments and inadequate funding of vehicle maintenance.

		<ul style="list-style-type: none"> I noted that Maddu Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, idle medical equipment, 15.3% of the mothers referred to other health units, lack of an ambulance and dilapidated buildings and general infrastructure. Under the UgIFT program; there were works at Kyayi seed school lacking enough land for playground. There were weaknesses in the management of URF like; underfunding with 22% funding shortfall and irregularities in the various road works under the fund. I noted nonfunctional water sources under the water for use and production department.
8	Masaka DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 45% of the sampled targets were fully achieved, 27% were partially achieved while 27% were not achieved at all. The district collected 58% of its budgeted local revenue and received 98% of the funds expected from treasury, 51% of funds expected from other government units while 21% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.113Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 13 outputs 1 (7%) was fully quantified while 12 (93%) were not quantified at all. The 1 quantified out-puts was fully implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. The district received UGX.205M for Covid interventions and UGX.165million was utilized. I noted weakness in the management of the intervention such as; insufficiently approved work plans and irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. 61% of the district staff structure was not filled with key staff. There were weaknesses in the management of the district fleet including; absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance I noted that Kiyumba and Kyanamukaka Health Centre IVs' faced challenges in delivery of services such; as lack of adequate medical equipment, Idle medical equipment, non-functional medical equipment, failure to properly maintain medical equipment and 11% of the mothers referred to other health units at Kyanamukaka health centre IV. Under the UgIFT program; there were delayed works at Bukakata Seed School.
9	Masaka MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 22.2% of the sampled targets were fully achieved, 77.8% were partially achieved while none were not achieved at all The council collected 49% of its budgeted local revenue and received 110% of the funds expected from treasury while 99% of funds expected from other government units by year end. The council had unspent balances of UGX.2.2Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 7 outputs 3 (43%) were fully quantified and 4 (57%) were not quantified at all. Out of the 3 quantified out-puts, none were fully implemented, while 3 (100%) were partially implemented. The council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports

		<p>for all the four quarters were also submitted beyond deadlines.</p> <ul style="list-style-type: none"> I noted undisclosed bank account in the names of Masaka Municipal Council in static bank. There were weaknesses in the management of the council fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and vehicle log books and shortfalls in funds allocated for motor vehicle maintenance. I noted irregularities in garbage management like inadequate funding, inadequate public awareness and sensitization, lack of protective wear and inadequate equipment for the Municipality. I noted that the municipality lacked an approved urban physical development plan, inadequate funding of the physical planning section, and unauthorized alterations of physical development plans and lack of physical development permits. I noted irregularities in the management of taxi park and council abattoir.
10	Kassanda DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the strategic plan 2015-2020 revealed that 3% of the sampled targets were fully achieved, 29% were partially achieved while 68% were not achieved at all. The district collected 68% of its budgeted local revenue and received 100% of the funds expected from treasury while 96.2% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.095Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 21 outputs, 9 (43%) were fully quantified while 12 (57%) were not quantified at all. Out of the 9 quantified out-puts, 3 were fully implemented, 4 were partially implemented and 2 were not implemented at all. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. The district received and utilized UGX.165M for Covid interventions. I noted weakness in the management of the intervention such as; irregularities in procurements of items. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, failure to maintain fuel registers, absence of annual motor vehicle inspections, lack of motor vehicle service records. I noted that Kassanda and Kiganda Health centre IV faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment. There were also delayed works under UgIFT particularly at Kikandwa and Buseregenyu health center III.
11	Rakai DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 15% of the sampled targets were fully achieved while 75% were not achieved at all. The district collected 81.3% of its budgeted local revenue and received 100% of the funds expected from treasury, 66.6% of funds expected from other government units while 55% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.298Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 19 outputs 12 (63%) were fully quantified while 7 (37%) were not quantified at all. Out of the 12 quantified out-puts, 10 (83%) were fully implemented, 1 (8.5%) was partially implemented while 1 (8.5%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly

		<p>monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance.</p> <ul style="list-style-type: none"> There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, insufficient allocation of vehicles to departments and shortfalls in funds allocated for motor vehicle maintenance. I noted that Rakai District Hospital faced challenges in delivery of services such; as lack of adequate medical equipment, failure to properly maintain medical equipment and 1.6% of the mothers referred to other health units. Under the UgIFT program; there were inadequate supervision of works at delayed works at Kalibbala memorial seed school and delayed works at Kiziba health center III.
12	<p>Lyantonde DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 50% of the sampled targets were fully achieved, 17% were partially achieved while 33% were not achieved at all. The district collected 65% of its budgeted local revenue and received 100% of the funds expected from treasury, 57% of funds expected from other government units while 57% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.261Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 6 (55%) were fully quantified, 2 (18%) were insufficiently quantified while 3 (27%) were not quantified at all. Out of the 6 quantified out-puts, 4 (66%) were fully implemented; 2 (33%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all of the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. Items that were received in Kind were not valued, not taken on charge and no evidence of quality checks before distribution and poor communication of donations received. 6 key district staff positions are not filled such as district inspector of schools There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. I noted that Lyantonde District Hospital faced challenges in delivery of services such; as lack of adequate medical equipment, limited space in maternity wards, non-functional medical equipment, Idle medical equipment, failure to properly maintain medical equipment and 2% of the mothers referred to other health units. There were weaknesses in the management of URF like delayed works at Rwamabara Seed School and Lyakajura Health Centre III.
13	<p>Masaka Regional Referral Hospital</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> I noted undisclosed donor revenue of Ugx.992M. My review of the implementation of the 2015-2020 revealed that 41% of the sampled targets were fully achieved, 31% were partially achieved while 25% were not achieved at all. The district collected 99.8% of its budgeted local revenue and received 91.7% of the funds expected from treasury. The hospital had unspent balances of UGX.14M which was sent back to treasury. The hospital had off-budget financing amounting to UGX.1.036Bn for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of

		<p>performance. Out of a sample of 9 outputs none were quantified at all.</p> <ul style="list-style-type: none"> The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, I could not ascertain the time of submission for all the 4 (100%) quarters. There were weaknesses in the management of the hospital fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and absence of fleet management policy, inadequate allocation of vehicles to departments and inadequate funding of vehicle maintenance I noted that the regional referral hospital faced challenges in delivery of services such; as lack of adequate medical equipment, non-functional equipment and drug stock outs.
14	Mubende Regional Referral Hospital Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that none of the sampled targets were fully achieved, 100% were partially achieved while none were not achieved at all. The hospital did not budget for NTR but collected UGX.0.141Bn and received 94% of the funds expected from treasury were received by year end. The hospital had unspent balances of UGX.0.39Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 6 outputs 2 (33%) were fully quantified, while 4 (67%) were not quantified at all. Out of the 2 quantified out-puts, 2 (100%) were fully implemented. The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports submission dates were not indicated to assess the delay in submission. I noted an increase in domestic arrears of Ugx.1.057Bn between FY 2018/2019 and 2019/2020. There were weaknesses in the management of the hospital fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and absence of fleet management policy and failure to maintain service analysis records and chart. I noted that the regional referral hospital faced challenges in delivery of services such; as lack of adequate medical equipment, non-functional equipment, congested maternity wards and inadequate sanitation. I noted payroll management irregularities like irregular salary payments and delays in accessing the payroll. I noted delayed works at the construction of paediatric, surgical and mortuary wards (single block) at the referral hospital.
15	Kalungu DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 33.3% of the sampled targets were fully achieved, 33.3% were partially achieved while 33.3% were not achieved at all. The district collected 51% of its budgeted local revenue and received 100% of the funds expected from treasury, 51% of funds expected from other government units while 46% of funds expected from external sources were received by year end. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 13 outputs 7 (54%) were fully quantified and 6 (46%) were insufficiently quantified. Out of the 7 quantified out-puts, 4 (57%) were fully implemented, while 3 (43%) were partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, all the 4 (100%) were not submitted on time. The district received UGX.205M for Covid interventions and UGX.165million was utilized.

		<ul style="list-style-type: none"> I noted weakness in the management of the intervention such as; absence of work plans. 50% of the district staff structure was not filled with key staff. There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and absence of fleet management policy, inadequate allocation of vehicles to departments and inadequate funding of vehicle maintenance. I noted that Bukulula Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment and 4% of the mothers referred to other health units. Under the UgIFT program; there were delayed works at Kabaale health Centre III.
16	Mubende MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that targets were not clearly indicated and quantified to enable my assessment of the extent of achievement. The council collected 68.8% of its budgeted local revenue and received 79.2% of the funds expected from treasury while 65.1% of funds expected from other government units by year end. The council had unspent balances of UGX.7.333Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 41 outputs 21 (51%) were fully quantified while 20 (49%) were not quantified at all. Out of the 21 quantified out-puts, 15 (71%) were fully implemented, 6 (29%) were partially implemented. The council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. There were weaknesses in the management of the council fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and inadequate allocation of vehicles to key departments. I noted irregularities in garbage management like non adherence to garbage management by-laws, absence of garbage management strategy and plan, inadequate public awareness and sensitization, lack of protective wear and inadequate equipment for the Municipality. I noted that the municipality had irregularities in UPDP management like inadequate funding of the physical planning section, non-disclosure of contingent liability and lack of physical development permits. Under the UgIFT program; there were delayed works at Lwemikomago Health centre II.
MBALE BRANCH		
1	Pallisa DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 35% of the sampled targets were fully achieved, 42.5% were partially achieved while 22.5% were not achieved at all. The district collected 49% of its budgeted local revenue and received 99% of the funds expected from treasury, 44% of the funds were received from other government units while 84.7% of funds expected from external sources were received by year end. The district had excess spent balances of UGX. 0.849Bn. The district had off-budget financing amounting to UGX.0.060Bn for the year contrary to the budget execution circular I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 21 outputs, 16 (76%) were fully quantified, while 5 (24%) were not quantified at all. Out of the 16 quantified out-puts, 8(50%) were fully implemented, while 5 (31.2%) were partially implemented and 3 (18.8%) were not implemented. The district did not prepare the 4th quarter monitoring reports for and there was a

		<p>delayed in submission to Q1 and Q2.</p> <ul style="list-style-type: none"> The district received UGX.0.205Bn for Covid interventions and UGX 0.165Bn was utilized. The balance of UGX.40m was banked on the national collection account. I noted weakness in the management of the COVID intervention such as; Unaccounted for COVID 19 expenditure (UGX. 0.069Bn) Some of the items that were received in Kind were not valued. I noted that funds to the tune of UGX.0.080Bn were irregularly diverted from the activities without seeking and obtaining the necessary approvals. I further noted that UGX.0.063Bn reported in the statement of financial performance as finance costs were mischarged because no finance costs were incurred. I noted that there is delayed for the phased construction of a general Ward at Pallisa Town Council Health Centre III There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, allocation of vehicles not within the engine capacity limits and vehicle specifications, un-updated fixed assets module of the GFMIS, failure to record vehicles in the format prescribed by Accountant general, failure to carry out inspections and reconciliations of motor vehicles, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, insufficient allocation of motor vehicles to key service centers, inadequate vehicle maintenance funding and failure to prepare a maintenance work plan. Under UGFIT, I noted that there was delayed physical progress of works on the construction of Olok Health Centre III and Olok Seed Secondary School and also inadequate contract supervision and monitoring. I noted that the district hospital faced challenges in delivery of services such as lack of medical equipment, poor maintenance of available equipment, non-functioning equipment, obsolete equipment, infant mortality, Understaffing in the maternal wing/department and referral of mothers to other health units due to limited space for admission of all patients. I noted some challenges in the Human resource and Payroll Management such as; salary under payments to 25 staff worth UGX.0.020Bn, 151 vacant positions, unspent salaries of UGX.0.469Bn, and some officers such as the Ag. District Engineer was in acting positions even after the expiry of the mandatory period of 12 months allowed by the Standing Orders. I noted that UGX. 1.12Bn YLP funds were disbursed to various youth groups but no recovery has been made and 4 sampled groups were non-existent. I noted a 51% budget shortfall for the Nusaf 3 project funding.
2	Manafwa DLG Opinion Qualified	<ul style="list-style-type: none"> I noted unrecognized cumulative payable of UGX.750,366,279 relating to unremitted PAYE to Uganda Revenue Authority as at 30th June, 2020 Included in this amount is UGX.349,429,988 relating to the prior year ended 30th June, 2019. I noted over remittance to Uganda Bankers Association/Uganda Consumer Lenders of UGX. 291,088,093. There was under Remittances to Uganda Consumer Lenders Association of UGX.136,011,458 although deductions had been made from staff salaries Diversion of wage funds totaling to UGX. 0.101Bn to other institutions including schools, tertiary institutions and town councils for 2018/19. My review of the implementation of the 2015-2020 strategic plan revealed that 43% of the sampled targets were fully achieved and 57% were partially achieved. The district collected 41.2% of its budgeted local revenue and received 112% of the funds expected from treasury and 109.8% from other government units while 112% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.6Bn which was sent back to treasury. I also noted challenges in implementation of quantified outputs. Out of a sample of 12 outputs, 10 (83.3%) were fully quantified and 2 (16.6%) were not

		<p>quantified at all. Out of a sample of 10 quantified outputs, only 8 (87%) were fully implemented and 2 (13%) were partially implemented.</p> <ul style="list-style-type: none"> The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. I also noted cases of inaccurate reporting of performance. I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans, unimplemented activities and unaccounted for funds (UGX 0.014Bn). I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence of quality received, distribution of these items nor acknowledgement of receipt by the beneficiaries. I noted unremitting PAYE to URA of UGX.0.349Bn for 2018/19. I noted irregular transfers of wage funds to the general collection account disguised as LST to a tune of UGX.0.376Bn for 2018/19. I noted irregular transfer of UGX. 834,910,01 to private companies; UGX.408,042,052 was transferred to United for development SACCO, UGX.135,819,249 to Samix Uganda Limited and UGX.291,048,709 to Duckhill Business Consults International Limited. Fraudulent transfer of UGX.0.834Bn to private companies for 2018/19 I noted shoddy works on the repairs of Mwikaye Bridge I noted challenges in the payroll management such as; 16 Staff in acting positions beyond the statutory period and retired staff were not paid their gratuity and pension. There were weaknesses in the management of the districts fleet including; Improper maintenance of Motor Vehicle Records, absence of a fleet management policy, Inadequate allocation of vehicles to key service centers and in adequate of Vehicle Maintenance Funding. I noted that Bubulo Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment and referral of mothers to other health units due to inability to provide caesarean operations and blood transfusion. I noted delayed progress of works at Bukimanyi Health Centre II to Health Centre III and Buwagogo and Sibanga and Seed Schools. I noted as well that no material testing report or performance security was availed.
3	<p>Mbale MC</p> <p>Opinion Qualified</p>	<ul style="list-style-type: none"> Insufficiently supported expenditure of UGX.0.419Bn. I noted mischarge of expenditure worth UGX. 0.124Bn I noted unaccounted for revenue for abattoir worth UGX. 0.072Bn. My review of the implementation of the 2015-2020 strategic plan revealed that 100% of the sampled targets were all partially achieved. The district collected 7% of its budgeted local revenue and received 61.98% of the funds expected from treasury and 64% from other government units was realized. The Municipal council/city had unspent balances of UGX. 0.752Bn (3.8%) which was sent back to treasury. I sampled 10 out-puts with 14 activities worth UGX.3.36bn representing 8.9% of the total budget and noted that 2 outputs with 3 activities worth UGX.0.3bn were fully quantified, and 8 outputs with 11 activities worth UGX.3.06bn were not quantified at all. Of the 2 quantified outputs with a total of 3 activities worth UGX.0.3bn assessed; 1 output with a total of 1 activity representing 50% was fully implemented while 1 output with a total of 2 activities representing 50% was partially implemented. The City/Municipal Council did not prepare and never submitted annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders.

		<ul style="list-style-type: none"> • I noted that 4th quarter performance reports was submitted after the deadline. • Receivables to a tune of UGX. 1.493Bn from both YLP and UWEP groups remained uncollected as at 30 June 2020. • I noted 11 pending and on-going court cases against the entity mainly related to wrongful contract termination. • I observed that Council did not conduct revenue assessment for the financial year under review but used previous year assessments, for budget approvals and execution. • I noted illegal revenue collection since no contract was signed between Ms Mbale United Tracks and Pickup Association and the Municipal Council for collection of revenue. • I noted that the entity spent/withdrew an excess sum of UGX.0.274Bn out of imprest account. • I noted that out of 168 approved staff structure, 44 (26%) posts were vacant. • I noted that the Council did not have land titles for over 54 pieces of land including schools and health centres • I noted that under remittance totalling to UGX.2.716Bn of deductions relating to LST, UNATU, PAYE, and UCLA. • I observed that a total of UGX.0.035Bn was paid to the Expert Concrete Producers for fencing Gangama Primary School but only 475 poles priced at UGX.0.023Bn were seen at the school's store and these were not installed. • I noted shortcomings in the City/Municipal Council's fleet management which included; the vehicles were recorded without sufficient details as required by the accountant General, failure to record motor vehicles in the fixed assets module of the GFMIS, no evidence of vehicle inspections and reconciliations, absence of a fleet management policy, failure to carry out annual inspections, in-adequate/no allocation of vehicles to key service centers, funding shortfall of the budgeted asset maintenance funds, failure to prepare a maintenance work plan, non-compliance with disposal conditions, missing council fleet, Vehicles impounded by court bailiffs and accident vehicles. • There was lack of adequate medical equipment, non-functioning and failure to properly maintain the medical equipment at Namatala HC IV. However, normal deliveries stood at 80.9%, Caesarean deliveries stood at 13.8%, referrals at 3.8% and maternal deaths at 1.2%. • Under physical planning, i observed that the Municipality did have an approved UPDP and detailed plans to facilitate physical developments, there was failure to fully constitute physical planning committee ,inadequate funding of the Detailed Plans of the Physical development plan activities and unauthorized alteration of physical Development Plan • I noted that the Municipal Council had not yet developed by-laws on the garbage management as required, failure to operationalize the Garbage Management Strategy and Plan. • The Municipal Council received only 9.4% (UGX.5 million) of the total funds budgeted for garbage management in the year under review, which was a 5% increase from 4.5% released the prior year. Besides, the volume of garbage generated keeps increasing as the population in the Municipal Council increases hence the non-functional composting plant calls for adequate funding. Also the council did not undertake Public awareness and sensitization in the year under review and lacked equipment and facilities for Garbage collection and disposal. • I noted that most of the personnel lacked protective wear such as gum boots, clovers and clothing for garbage management. • I noted challenges in payroll management which include; irregular payment to 7 retired staff as salaries (UGX. 0,006Bn), payment of salary off IPPS (UGX 0.080Bn), payment of allowances to interdicted staff (UGX. 0.003Bn).
--	--	--

		<ul style="list-style-type: none"> I noted that the municipal has an outstanding loan of UGX.139,069,089 from Housing Finance Bank for acquiring land in Bunambutye to be used for exchange with NFA land in the Municipal (forest section in Busamaga 23ha, and Tororo Road section - 600ha but no tree planting had taken place as per the initial plan and purpose for obtaining the loan. I noted that 190 municipal assets were not engraved as required by the regulations.
4	Butebo DLG <u>Opinion</u> Qualified	<ul style="list-style-type: none"> I noted irregular transfer of wage funds worth UGX.0.281Bn to Pallisa Teacher's SACCO. I noted unjustified transfer of wage funds to Kabwangasi S.S.S totaling to UGX.0.064Bn My review of the implementation of the 2015-2020 strategic plan revealed that 6.25% of the sampled targets were fully achieved, 50% were partially achieved while 43.75% were not achieved at all. The district collected 86% of its budgeted local revenue and received 99% of the funds expected from treasury and 100.4% of the funds were received from other government units while 95% of funds expected from external sources were received by year end. The district had excess spent balances of UGX. 0.14Bn. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 9 outputs, 6 (67%) were fully quantified, 1 (11%) was insufficiently quantified while 2 (22%) were not quantified at all. Out of the 6 quantified out-puts, 4(67%) were fully implemented, while 2 (33%) were partially implemented. Out of four quarterly reports, none was submitted on time. I also noted cases of inaccurate reporting of performance. I noted that out of the UGX.0.209Bn received for Covid interventions, UGX.0.003Bn was not banked but used at source while UGX 0.169Bn (81%) was utilized. The balance of UGX.0.040Bn was banked on the national collection account. I noted weakness in the management of the intervention such as; insufficiently quantified work plans and irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution and there was no evidence that the distribution of the items whose value was not established was approved by the task force. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. The district lacked land titles for 15 pieces which exposed the land to loss and encroachment I noted that the district collected only 80% (UGX 0.259Bn) of its Uganda Road Fund Budget. I also noted challenges under the URF such as; inadequate road equipment and delayed completion of emergency works. I noted failure to maintain Bulyambwa A- Kaberekeke B Community Access Road under the NUSAf3 project. There were weaknesses in the management of the districts fleet including; irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the format prescribed by Accountant general in the asset register, failure to carry out vehicle inspections and reconciliations, absence of fleet management policy, inadequate allocation of vehicles to key service centers, and non-disposal of obsolete assets.
5	Bulambuli DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 25% of the sampled targets were fully achieved and 75% were partially achieved. The district collected 100% of its budgeted local revenue and received 94% of the funds expected from treasury and 66.7% from other government units while

		<p>94.3% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.603Bn which was sent back to treasury.</p> <ul style="list-style-type: none"> The district had an off-budget financing amounting to UGX0.108Bn for the year contrary to the budget execution circular. Out of a sample of 10 outputs, 5 (50%) were fully quantified, 3 (30%) were insufficiently quantified and 2 (20%) were not quantified at all. Out of a sample of 5 quantified outputs, only 2 (40%) were fully implemented and 3 (60%) were partially implemented. The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. I noted quarterly performance report of 4 was submitted beyond the deadline. I noted that the cash received of UGX.0.006Bn for management of COVID 19 interventions was not banked but used at source contrary to Paragraph 10.19.2 of the TIs, 2017. I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans. The items that were received in kind were not valued as required by the Treasury Instructions, all items received were not taken on charge and there was also no evidence that the quality of items received was checked and verified before receipt of these items. I noted that the PPEs used at the COVID quarantine centers were not enough. I noted that the district had accumulated receivables to a tune of UGX.0.925Bn. I noted that the district had 498 posts vacant representing 28% out of an approved staffing establishment of 1,781. I noted that the district had land disputes in Bunamujje and Bukhalu primary schools. I noted that the district had received UGX.0.168Bn as emergency funds for the construction of Bufumbula Bridge but the construction had not been done. There were weaknesses in the management of the districts fleet including; failure to undertake vehicle inspections and reconciliations, non-recording of the assets in the assets management module in the IFMS, lack of a fleet management policy, failure to maintain fuel registers, failure to maintain vehicle movement log books, absence of annual motor vehicle inspections, inadequate fleet allocated to key service centres, inadequate of Vehicle Maintenance Funding, grounded and/or not repaired motor vehicles, failure to maintain repair and service analysis register and non-compliance with disposal conditions. I noted that Bulambuli Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to properly maintain the medical equipment, idle medical equipment and referral of mothers to other health units due to limited space for admission of all patients. Delayed progress of works at Bwikhonge and Bulago Health Centre II to Health Centre III and Bunambutye Seed Secondary School.
6	Kween DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 71.4% of the sampled targets were fully achieved, 14.3% were partially achieved while 14.3% were not achieved at all. The district collected 127% of its budgeted local revenue and received 97.3% of the funds expected from treasury and 43.7% from other government units while 35.8% funds budgeted from external sources was realized. The district had unspent balances of UGX 2.477Bn which was sent back to treasury. The district had an off-budget financing amounting to UGX0.040Bn for the year contrary to the budget execution circular. I also noted challenges in implementation of quantified outputs. Out of a sample of 12 outputs, 11 (92%) were fully quantified and 1 (8%) was insufficiently

		<p>quantified. Out of a sample of 11 quantified outputs, only 8 (73%) were fully implemented and 3 (27%) were partially implemented.</p> <ul style="list-style-type: none"> • I also noted cases of inaccurate reporting of performance. • I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans, irregularities in the procurement of items. • The items that were received in kind were not valued as required by the Treasury Instructions, Non-cash items received were not taken on charge, the district did not maintain a record of non-cash donations and the respective donors and the motor vehicle (pick up) was not recorded in the fixed assets register. • I noted that Receivables to a tune of UGX.0.942Bn from YLP and UWEP groups remained uncollected as at 30 June 2020. • I noted encroachment the District land in Kaproron. • There were weaknesses in the management of the districts fleet including; lack of budgets and plans to acquire motor vehicles, Un-updated Asset Management Module in the Financial Management system, failure to record vehicles in the format prescribed by the Accountant General, failure to carry out vehicle inspections and reconciliations, lack of a fleet management policy, insufficient fleet to the key service centres and inadequate of Vehicle Maintenance Funding. • I noted that Kaproron HC IV faced challenges in delivery of services such as lack of adequate medical equipment, idle medical equipment, and referral of mothers to other health units. • I also noted delayed completion of Kaptum HCII & Benet under UgIFT. Also the district did not undertake materials testing before use. • I noted weaknesses in the payroll (Pension & Salary) Management such as; payment of salaries to retired staff, non-preparation of Payroll Reconciliations and failure to prepare/approve pay change reports. • I noted challenges in the procurement of public works during the year such as; procurements worth UGX. 3.4Bn lacked performance securities, procurements worth UGX 3.8Bn lacked Contract Management Plans and Contract Management Reports and failure to dispose obsolete assets.
7	Tororo DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the sampled targets were fully achieved, 40% were partially achieved while 20% were not achieved at all. • The district collected 40.1% of its budgeted local revenue and received 103% of the funds expected from treasury and 43% from other government units while 44.2% funds budgeted from external sources was realized. The district had unspent balances of UGX 2.2Bn which was sent back to treasury. • I sampled 21 out-puts with 75 activities worth UGX.17.1bn representing 26.5% of the total budget and noted that 16 outputs with a total of sixty-seven (67) activities and expenditure worth UGX.4.2Bn were fully quantified and 5 outputs with 8 activities worth UGX.12.9Bn were not quantified. Of the 16 quantified outputs with a total of 67 activities worth UGX.4.2Bn assessed; 4 outputs with a total of 13 activities representing 25% were fully implemented while 9 outputs with a total of 13 activities representing 56% were partially implemented and 3 outputs with a total of fourteen 14 activities representing 19% were not implemented at all. • The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. • I noted that the 1st quarter performance report was submitted after the deadline. I also noted inaccuracies in these quarterly performance reports. • I observed that all the local cash donations received for COVID intervention to a tune of UGX. 0.010Bn were not banked. Also the District received COVID funds to a tune of UGX. 256,444,299. These were absorbed 65% • I also noted that some of the activities in the work plan for COVID management

		<p>were insufficiently quantified.</p> <ul style="list-style-type: none"> • I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence of quality received, distribution of these items or acknowledgement of receipt by the beneficiaries. I noted that the PPEs used at the COVID quarantine centers were not enough, the quarantine center had no ambulance funds and the supplementary funds were not enough. • I noted that 6 staffs had exceeded the duration in acting appointments • I noted there was sale of the district land by Uganda land Commission. • I noted that there was failure to record all district land and buildings in the asset register. • I noted that there was shoddy and incomplete construction of a five stance line pit latrine at Bumanda primary School at a cost of UGX.0.024Bn. • I noted that there was incomplete construction of Outpatient department block at Panyangas Health centre III. • I noted that there were incomplete construction activities of construction of Administration block at Nabiyoga sub county, renovation of a seven class room block at Mulanda P/S and construction of a community hall at Kirewa Sub County. • Failure of district executive committee (DEC) to sit during the financial year. • I noted shortcomings in the District's fleet management which included; the vehicle was recorded without sufficient details as required by the accountant General. I further noted that this was not recorded in the fixed assets module of the GFMIS, there was no evidence of vehicle inspections and reconciliations, and absence of a fleet management policy. • I noted that there was lack of adequate medical equipment at Tororo District, failure to maintain medical equipment's, idle medical equipment and nonfunctional equipment's at Tororo District hospital. • I noted that there was slow progress of work in the upgrade of Kamuli HCII to HCIII and in the Construction of Malaba Seed Secondary School.
8	Sironko DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 12.5% of the sampled targets were fully achieved, 81.25% were partially achieved while 6.25% were not achieved at all. • The district collected 48.2% of its budgeted local revenue and received 100% of the funds expected from treasury and 63% from other government units while 102% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.318Bn which was sent back to treasury. • I also noted challenges in implementation of quantified outputs. Out of a sample of 16 outputs, 11 (69%) were fully quantified, 3 (19%) were insufficiently quantified and 2 (12%) were not quantified at all. Out of a sample of 11 quantified outputs, only 7 (64%) were fully implemented while 4 (36%) were partially implemented. • The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. • All 4 quarterly performance reports were submitted after the quarterly deadlines. I also noted inaccuracies in these quarterly performance reports. • I noted that for all donations in kind towards COVID, items received were not valued as required by the Treasury Instructions. I noted challenges in management of quarantine centers such as; PPEs were not enough for the health workers, in-adequate like mattresses, beds, utensils and in-adequate training of health workers. • I noted that although the entity established a banana and coffee intercropped multiplication and production gardens on Mutufu and Buyola district land for revenue generation and promotion of crop and Livestock demonstrations, no coffee was intercropped on the farm, no staff was managing the firm and there

		<p>were no proper records for the sales/ revenue generated from the farm.</p> <ul style="list-style-type: none"> • Receivables to a tune of UGX.0.900Bn from YLP and UGX. 0.342Bn from UWEP groups remained uncollected. • I noted shortcomings in the District's fleet management which included; a vehicle was recorded without sufficient details as required by the Accountant General, no evidence of regular inspection and reconciliation of vehicles in the assets register, lack of a fleet management policy, in- adequate allocation of vehicles to key service centres and inadequate motor vehicle maintenance funding. • There was lack of adequate medical equipment, at Budadiri HC IV. Although, normal deliveries stood at 85.6 %, Caesarean deliveries stood at 11.8%, referrals at 2.6% and maternal deaths at 2.6%. • I noted the delayed completion on construction of the Outpatient Department at Mutufu HCII and non-implementation of the planned Upgrade of Buyobo HCII to HCIII. • I noted that no provision was made in the contract under the UgiFT programme for stone pitching to strengthen the embankments as well as stone pitching and culverts for a big gully that runs through the site as a result of effects of heavy down pour • I noted that UGX.0.010Bn was paid to 22 retirees beyond their retirement period.
9	Bukwo DLG Opinion Qualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 90% were partially achieved while 10% were not achieved at all. • The district collected 34.8% of its budgeted local revenue and received 99.8% of the funds expected from treasury and 53.4% from other government units while 54.8% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.733Bn which was sent back to treasury. • I sampled 19 out-puts with 33 activities worth UGX.3.57bn representing 16% of the total budget, and noted that 16 outputs with a total of 27 activities and expenditure worth UGX.2.758Bn were fully quantified, 1 output with a total of 2 activities and expenditure worth UGX.0.050Bn was insufficiently quantified and 2 outputs with a total of four (4) activities and expenditure worth UGX.0.766Bn was not quantified. Of the 16 quantified outputs with a total of 27 activities worth UGX.2.76Bn assessed; 11 outputs with a total of 21 activities representing 69% were fully implemented, while 5 outputs with a total of 6 activities representing 31% were partially implemented. • The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders • I noted that all the 4 quarters monthly performance reports were submitted after the deadline. I also noted inaccuracies in quarterly performance reports. • I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans and irregularities in the procurement of items. • Items received as in-kind donations towards the Covid-19 response were neither valued nor taken on charge, there was also no evidence of checking received items for quality and no evidence that distribution of these items was approved by the district task force. I also noted challenges in the quarantine centres such as the health workers did not have sufficient PPEs. • I noted that the district had accumulated a receivables balance of UGX.0.710Bn. • There was under-remittance of PAYE tax of UGX.0.166Bn. • The district lacked adequate road equipment only 11 out of the 32 are available and some of the available road equipment were not properly repaired and maintained. • I noted shortcomings in the district's fleet management, which included: failure to capture vehicles in the fixed assets module of the GFMIS, failure to record vehicles in the assets registrar using the format prescribed by the Accountant General; failure to maintain of fuel registers for the fuel consumed by district vehicles; and

		<p>lack of vehicle movement logbooks and service analysis records, absence of a fleet management policy and guidelines, allocation of a vehicle to an officer who was not entitled, whereas some departments were not adequately allocated vehicles.</p> <ul style="list-style-type: none"> There was a lack of adequate medical equipment at Bukwo Health Centre IV, as well as a failure to properly maintain some medical equipment. I noted that Bukwo HCIV does not meet the minimum or basic package of health services required for that level. For instance, it lacked the minimum infrastructure facilities and the facilities were not being used for the purpose they were built. I noted that the hospital experienced challenges of underfunding, understaffing, inadequate facilities, inadequate security and inadequate equipment. Under the UgIFT programme I noted anomalies such as abandonment of works by contractors and a lack of regular site meetings for the construction of Chebinyiny Seed Secondary School and the upgrade of Amanang HC II and Kwirot HC II to HC III status. I noted challenges in the payroll management such as payment of salary not through IPPS.
10	<p>Butaleja DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 36% of the sampled targets were fully achieved, 62% were partially achieved while 2% were not achieved at all. The district collected 97.4% of its budgeted local revenue and received 97.3% of the funds expected from treasury and 99% from other government units while 100% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.642Bn which was sent back to treasury. I sampled 20 out-puts with 145 activities worth UGX.5.874bn representing 17% of the total budget and noted that 9 outputs worth UGX.2.461Bn were fully quantified, 3 outputs with a total of thirtyfour (34) activities and expenditure worth UGX.1.476Bn were insufficiently quantified and 8 outputs with 25 activities worth UGX.1.937Bn were not quantified. Of the 9 quantified outputs with a total of 86 activities worth UGX.2.461Bn assessed; 2 outputs (22%) with a total of 13 activities were fully implemented while 7 outputs (78%) with a total of 73 activities were partially implemented. The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. I noted that quarterly performance reports for Q1, Q2, and Q4 were submitted after the deadline. I also noted inaccuracies in these quarterly performance reports. I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence of quality received, distribution of these items nor acknowledgement of receipt by the beneficiaries. I also noted challenges of the quarantine centres for example, the PPEs used at the COVID quarantine centres were not enough, no running water at the centre at the time of inspection, inadequate swabs at the isolation unit Absenteeism of some health workers I noted that there was no clear scope of works for which the UGX.0.119Bn had been expended on the construction of district headquarters- Butaleja House. I noted that funds to a tune of UGX.0.055Bn were not accounted for. I noted that there was noncompliance with the Monthly cash withdrawals of UGX.0.781Bn. I noted that 3 district vehicles were abandoned in the garages. I noted shortcomings were observed in the District's fleet management which included; the vehicles were recorded without sufficient details as required by the Accountant General, un-updated fixed assets module of the GFMIS and there was no evidence of vehicle inspections and reconciliations, absence of a fleet

		<p>management policy, inadequate allocation of vehicles to key service centres, inadequate budget for maintenance over the previous three years and failure to prepare a maintenance work plan.</p> <ul style="list-style-type: none"> I noted challenges at Busolwe Hospital such as; lack of adequate medical equipment. Furthermore, I noted that normal deliveries stood at 64%, Caesarean deliveries stood at 36%, referrals at 4.6% and maternal deaths at 1%. Delayed progress of works at Nakwasi Seed School. I noted as well that no material testing report was availed.
11	Namisindwa DLG Opinion Qualified	<ul style="list-style-type: none"> Diversion of wage funds to private companies totaling to UGX.0.412Bn was noted. My review of the implementation of the 2015-2020 strategic plan revealed that 64% of the sampled targets were fully achieved and 36% were partially achieved. The district collected 7% of its budgeted local revenue and received 107% of the funds expected from treasury and 89% from other government units while 1715% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.624Bn which was sent back to treasury. I sampled 20 out-puts with 36 activities worth UGX.2.87bn and noted that 13 outputs with a total of twenty-five 25 activities (100%) and expenditure worth UGX.1.2Bn were fully quantified, 2 outputs with a total of five 05 activities and expenditure worth UGX.0.49Bn were insufficiently quantified, 5 outputs with 06 activities worth UGX.1.18Bn were not quantified. Of the 13 quantified outputs with a total of 25 activities worth UGX.1.2Bn assessed; 7 outputs with a total of 11 activities representing 54% were fully implemented while 6 outputs with a total of 14 activities representing 46% were partially implemented. The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant. I noted that all the 4 quarterly performance reports were submitted after the deadline. I also noted inaccuracies in these quarterly performance reports. I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence of quality received, distribution of these items nor acknowledgement of receipt by the beneficiaries. I noted that the PPEs used at the COVID quarantine centers were not enough and Namisindwa being a porous border district required more funds for COVID-19 management. I noted overdue outstanding payables of UGX.0.341Bn. Lack of updated register for land and buildings. I observed that sixteen (16) staff had exceeded the duration of their acting appointments. I noted shortcomings were observed in the District's fleet management which included; 2 new vehicles and 18 other vehicles from prior years were recorded without sufficient details as required by the Accountant General. The 18 vehicles were also missing in the assets register. I further noted that these were not recorded in the fixed assets module of the GFMIS and that for all vehicles there was no evidence of vehicle inspections and reconciliations, lack of a fleet management policy and in-adequate allocation of vehicles to key service centres. Lack of adequate medical equipment and failure to properly maintain the medical equipment at St. Elizabeth Magale HCIV. Furthermore, I noted that normal deliveries stood at 82.1 %, Caesarean deliveries stood at 16.1%, referrals at 1.5% and maternal deaths at 0.27%. I noted delayed progress of works at Mukoto Seed Secondary School.
12	Mbale RRH Opinion Qualified	<ul style="list-style-type: none"> I noted from the Statement of Changes in Equity two separate a prior year adjustments of UGX.1.186Bn and UGX.0.541Bn. I further noted from Note 27 a net adjustment of only UGX.0.099Bn. Failure to recognize external funding to a tune of UGX.0.632Bn. My review of the implementation of the 2015-2020 strategic plan revealed that

		<p>75% of the sampled targets were fully achieved, 8% were partially achieved while 17% were not achieved at all.</p> <ul style="list-style-type: none"> The district collected 75% of its budgeted local revenue and received 92% The hospital had unspent balances of UGX 0.197Bn which was sent back to treasury. I sampled 4 out-puts with 7 activities worth UGX.3.05bn representing 20% of the total budget and noted that 3 outputs with 6 activities worth UGX.2.85b n were fully quantified and 1 output with 1 activity worth UGX.0.2bn was not quantified. Of the 3 quantified outputs with a total of 6 activities worth UGX.2.85bn assessed; 2 outputs with a total of 5 activities representing 67% were fully implemented while 1 output with a total of 1 activities representing 33% was partially implemented. The Hospital did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. 3 quarterly performance reports were submitted on time and 1 was submitted after the quarterly deadline. I also noted inaccuracies in these quarterly performance reports. I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence of quality received, distribution of these items or acknowledgement of receipt by the beneficiaries. I noted that the quarantine centers were poorly managed with low staffing levels and insufficient operational costs. Furthermore a number of hospital wards were not adhering to the COVID 19 standard operating procedures. 24 positions with-in the district staff structure were not filled I noted that the hospital accumulated revenue arrears of UGX.4.184Bn I noted shortcomings in the Hospital's fleet management which included; though the vehicles were recorded assets register, they were recorded without sufficient details as required by the accountant General. I further noted that they were not recorded in the fixed assets module of the GFMIS, no evidence of vehicle inspections and reconciliations, absence of a fleet management policy, failure to update journey log books, inadequate allocation of vehicles to the key service centres and inadequate Vehicle Maintenance Funding, lack of vehicles repair and service analysis registers and non-compliance with disposal conditions. There is lack of adequate medical equipment at the hospital, some medical equipment's that are non-functioning/idle due to breakdown, failure to properly maintain the medical equipment I noted that the hospital made payments to retired and dead employees in form of salaries up to a tune of UGX.0.078Bn I noted that the hospital failed to fully constitute a contracts committee. I noted that the hospital had dilapidated Staff Quarters, lacked an air conditioner in the store and had poor garbage disposal.
13	Kapchorwa DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 42% of the sampled targets were fully achieved, 47% were partially achieved while 11% were not achieved at all. The district collected 88% of its budgeted local revenue and received 100.1% of the funds expected from treasury and 44% from other government units while 100% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.382Bn which was sent back to treasury. The district had an off-budget financing amounting to UGX0.147Bn for the year contrary to the budget execution circular. I sampled 17 out-puts with 23 activities worth UGX.3.5bn representing 16.8% of the total budget, and noted that 1 output with 1 activity worth UGX.0.01Bn was not quantified to enable measurement of performance. Of the 16 quantified outputs with a total of 22 activities worth UGX.3.49Bn assessed; 10 outputs with a total of 16 activities representing 63% were fully implemented, while 6 outputs

		<p>with a total of 6 activities representing 37% were partially implemented.</p> <ul style="list-style-type: none"> The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. I also noted that all the quarterly performance reports (PBS) were not timely submitted to MoFPED during the year. There were major anomalies in the management of in-kind donations towards the Covid-19 response. Donated items were not valued; there was no evidence of checking received items for quality and there was no evidence that distribution of these items was approved by the district task force. And the health workers at the quarantine centers did not have sufficient PPEs. Out of 159 positions in the approved staff structure, only 54 (34%) were filled whereas 105 (66%) remained vacant. The district did not implement IG's recommendation which required the Accounting Officer to take action on the financial loss caused by the secretary land board (Mr. Chemisto Martin). The matter involved falsification of contract documents, which led to a loss of ground rent and premium amounting to UGX.0.330Bn per annum, over a period of 5 years. NUSAf3 project funds were released to the district in the last month of the year (June 2020). Additionally, the district experienced a budgetary shortfall of UGX.0.029Bn (3%). Shortcomings were observed in the district's fleet management, which included: failure to record vehicles in the assets registrar using the format prescribed by the Accountant General; and lack of evidence of regular inspection and reconciliation of vehicles in the assets register, lack of a fleet management policy and guidelines , (16) officers were allocated vehicles that were beyond the recommended/prescribed engine capacities,some departments were not adequately allocated vehicles, in-adequate of vehicle maintenance funding and failure prepare a maintenance work plan. I assessed the status of basic medical equipment (maternal health) at Kapchorwa District Hospital and noted that there was a lack of adequate medical equipment at the hospital, failure to carry out regular maintenance of medical equipment, non-functioning equipment and high infant mortality (at least 6-10 children died each month).
14	Mbale DLG Opinion Qualified	<ul style="list-style-type: none"> I noted mischarge of expenditure to a tune of UGX.0.689Bn. I further observed that deductions from staff salaries amounting to UGX.0.577Bn were not remitted to Uganda Bankers Association/Uganda Consumer Lenders Association. My review of the implementation of the 2015-2020 strategic plan revealed that 35% of the sampled targets were fully achieved, 53% were partially achieved while 12% were not achieved at all. The district collected 44.2% of its budgeted local revenue and received 104% of the funds expected from treasury and 53.3% from other government units while 84% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.661Bn which was sent back to treasury. I sampled 18 out-puts with 43 activities worth UGX.10bn representing 6.9% of the total budget and noted that 17 outputs with 39 activities worth UGX.3.5bn were fully quantified, 1 output with 4 activities worth UGX.6.5bn was partially quantified. Of the 17 quantified outputs with a total of 39 activities worth UGX.3.5bn assessed; 12 outputs with a total of 29 activities representing 71% were fully implemented while 5 outputs with a total of 10 activities representing 29% were partially implemented. All 4 quarterly performance reports were submitted after the quarterly deadlines respectively. I also noted inaccuracies in these quarterly performance reports. I noted that COVID procurements to a tune of UGX.0.033Bn were undertaken but evaluation reports and contracts for the procurements reviewed were never

		<p>approved by contracts committee.</p> <ul style="list-style-type: none"> • I noted that for all donations in kind towards COVID were not valued and were not taken on charge by the entity staff in accordance with the treasury instructions and the quality of items received was not checked and verified before receipt of these items and no evidence that the distribution of the items whose value was not established was approved by the task force. • I noted shortcomings were observed in the fleet management which included; the vehicles were recorded without sufficient details as required by the accountant General while all these were not in the assets register. I further noted that these were not recorded in the fixed assets module of the GFMIS and that there was no evidence of vehicle inspections and reconciliations. I also noted that the entity did not have a fleet management policy, allocation of vehicles to an officer who was not entitled and inadequate allocation of vehicles to key service centers. • I noted that Mbale District Hospital had inadequate medical supplies and there was failure to properly maintain the medical equipment. • I noted that the Busiu HCIV does not meet the minimum or basic package of health services required for that level. • I noted unspent balances amounting to UGX.0.207Bn on the construction of phase 2 of Bubenstyke seed secondary school under the UgIFT programme and delayed physical progress of works at Chebinyiny Seed Secondary School. • I noted challenges in the payroll management such as; Payment of salary not through IPPS (UGX. 0.087Bn). • Under URF, I noted partial implementation of the planned targets and inadequate road equipment. • I noted the delayed Completion of the Construction of a 5-stance pit Latrine at Nakaloke P/S and construction of Maumbe-Mukhwana Memorial Technical Institute in Bunghoko Sub-county.
15	Budaka DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 69% of the sampled targets were fully achieved, 23% were partially achieved while 8% were not achieved at all. • The district collected 59% of its budgeted local revenue and received 108% of the funds expected from treasury and 120% from other government units while 23% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.306Bn (1%) which was sent back to treasury. • I also noted challenges in implementation of quantified outputs. Out of a sample of 18 outputs, 10 (56%) were fully quantified, 5 (28%) were insufficiently quantified and 3 (17%) were not quantified at all. Out of a sample of 10 quantified outputs, only 5 (50%) were fully implemented and 5 (50%) were partially implemented. • The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. • I noted that quarterly performance reports for 1, 3 and 4 were submitted after the deadline. I also noted inaccuracies in these quarterly performance reports. • I noted weaknesses in the management of COVID interventions such as; insufficiently quantified work plans. • I noted that for all donations in kind towards COVID, items received were not valued, taken on charge, there was no evidence that the quality of items received was checked and verified before receipt, there was no evidence that the distribution of the items whose value was not established was approved by the task force and there was no evidence of acknowledgement of receipt for all items the Entity distributed. • There were also challenges in the management of quarantine centres for instance the PPEs used at the COVID quarantine centres were not enough and the

		<p>supplementary funds to run the quarantine centre which funds were also not enough.</p> <ul style="list-style-type: none"> Pension and Gratuity arrears totalling to UGX.0.505Bn remained unsettled at close of the year. The District further failed to repay a local revenue advance of UGX.0.024Bn to MOFPED. I noted that the District processed titles for Kaderuna and Gadumire schools without surveying the land. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register, failure to capture vehicles in the fixed assets module of the GFMIS, failure to inspect and reconcile vehicles to the asset register, lack of a fleet management policy, inadequate allocation of vehicles to key service centres, inadequate vehicle maintenance funding and failure to prepare a maintenance work plan. I noted that Budaka Health Center IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to properly maintain the medical equipment and referral of mothers to other health units due to highly complicated cases for specialised services and inadequate staff such as the theatre assistants and anaesthetic officers. Shoddy and abandoned works on the upgrade of Namusita HCII to III and constructions works at Kamonkoli Seed School.
16	Tororo MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 16% of the sampled targets were fully achieved and 84% were partially achieved. The Municipal Council collected 25% of its budgeted local revenue and received 63% of the funds expected from treasury and 100% from other government units was realized. The Municipal Council had unspent balances of UGX 1.487Bn (15%) which was sent back to treasury. I also noted challenges in implementation of quantified outputs. Out of a sample of 9 outputs, 6 (66%) were fully quantified, 1 (11%) was insufficiently quantified and 2 (22%) were not quantified at all. Out of a sample of 6 quantified outputs, only 2 (33%) were fully implemented while 2 (33%) were partially implemented and 2 (33%) were not implemented at all. The municipality did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. I also noted that all the 4 quarterly performance reports (PBS) were not timely submitted to MoFPED. I noted that UGX 0.043Bn was diverted under the USMID Project. I noted shortcomings in the entity's fleet management, which included: lack of evidence of regular inspection and reconciliation of vehicles in the assets register, lack of a fleet management policy and guidelines, failure to allocate vehicles to key service centers and failure to prepare a maintenance work plan. I noted challenges at Bison Health Centre III such as; lack of regular maintenance of medical equipment, non-functional medical equipment, and lack of medical equipment. I studied the statistical data of mothers' delivery at Bison Health Centre III and noted that a total of 129 deliveries were conducted at the facility during the year, all of which were normal deliveries. The facility did not register any maternal deaths during the period. I further noted that 9 cases which required more specialized attention were referred to higher health facilities. I noted anomalies in the management of garbage (solid waste) such as; non-adherence to by-laws on garbage management; lack of garbage management strategy and plan, failure to maintain records and data on garbage collected, inadequate funding for garbage management, inadequate public awareness and sensitization, inadequate garbage collection equipment and lack of protective wear.

		<ul style="list-style-type: none"> I reviewed the physical planning in the municipality and noted challenges such as; lack of approved PDP and detailed plans, lack of Urban Physical Planning Committee, inadequate funding of the detailed plans of the Physical Development Plan activities, unauthorized alteration of Physical Development Plan, lack of development permits in support of ongoing physical developments.
17	Bududa DLG Opinion Unqualified	<ul style="list-style-type: none"> The district collected 57.3% of its budgeted local revenue and received 100% of the funds expected from treasury and 60% from other government units while 77.8% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.822Bn which was sent back to treasury. The district had an off-budget financing amounting to UGX0.453Bn for the year contrary to the budget execution circular. I also noted challenges in implementation of quantified outputs. Out of a sample of 14 outputs, 6 (42%) were fully quantified, 4 (29%) were insufficiently quantified and 4 (29%) were not quantified at all. Out of a sample of 6 quantified outputs, only 4 (67%) were fully implemented and 2 (33%) were partially implemented. The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED, MoLG, OPM and NPA. I noted that quarterly performance reports for 1 and 2 were submitted after the deadline. I noted that UGX.0.0015Bn of the COVID funds received was spent at source without banking it. The items that were received in kind were not valued as required by the Treasury Instructions, Some items were not taken on charge, quality of items received was not checked and verified before receipt and no evidence that the distribution of the items whose value was not established was approved by the task force. I noted that the District is currently battling legal cases against Kamcon Co. Ltd and Butta contractors. I noted that out of the approved staff structure of 1,824 positions 473 positions were vacant. I noted that the District had 20 acres of untitled land making it prone to encroachment. There were weaknesses in the management of the districts fleet including; failure to record assets in the asset register and in the format prescribed by the Accountant General, lack of a fleet management policy, allocation of vehicles that were beyond the recommended/prescribed engine capacities to the officers, insufficient fleet to the key service centres and inadequate of vehicle maintenance funding. I noted that under UGFIT, UGX.0.369Bn was unspent and returned to the UCF. I noted weaknesses in the payroll Management such as; under payment to Uganda Bankers Association/Uganda Consumer Lenders (UGX 0.0076Bn) and under remittance to UNATU (UGX 0.005Bn). I noted that Bududa Hospital faced challenges in delivery of services such as lack of adequate medical equipment, idle medical equipment, non-functioning equipment and referral of mothers to other health units due to stock out of blood and lack of antitiehist. I noted challenges in the procurement of public works during the year such as; failure to fully implement the procurement plan and unreported micro procurements (UGX 0.011Bn). Under the implementation of the URF,I noted that there was a budget deficit of UGX 0.078Bn (27.16%) and un- maintained roads of Nalufu-Shazou and Bumayoka-Bunandutu. I noted non disposal of 3 vehicles, 10 motorcycles and 960 old Bududa hospital items.

		<ul style="list-style-type: none"> I noted failure to recover YLP and UWEP funds to a tune of UGX.0.539Bn and UGX.0.282Bn respectively.
18	Busia DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 25% of the sampled targets were fully achieved and 75% were partially achieved. The district collected 65.3% of its budgeted local revenue and received 99.8% of the funds expected from treasury and 53% from other government units while 41% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.580Bn which was sent back to treasury. I also noted challenges in implementation of quantified outputs. Out of a sample of 23 outputs, 10 (44%) were fully quantified, 1 (4%) was insufficiently quantified and 12 (52%) were not quantified at all. Out of a sample of 10 quantified outputs, only 6 (60%) were fully implemented and 4 (40%) were partially implemented. The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders contrary to Paragraph 58 of the Budget Execution Circular for 2019/20. However, i noted inaccuracies in these quarterly performance reports. I observed that all the cash received under management of COVID intervention of UGX.0.010Bn was not banked but used at source. I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans, irregularities in the procurement of items. The items that were received in kind were not valued as required by the Treasury Instructions, Items were not taken on charge by the entity staff, there was also no evidence that the quality of items received was checked and verified before receipt of these items, there was no evidence that the distribution of the items whose value was not established was approved by the task force. Cash donation totalling UGX.0.008Bn received from different donors as COVID intervention was not banked. I noted that out of 2,396 approved staff structure, 2,073 (86.5%) positions were filled leaving 323 (13.5%) posts vacant. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by the Accountant General, failure to carry out vehicle inspections and reconciliations, failure to capture the motor vehicles in the fixed assets module of the GFMIS, lack of a fleet management policy, allocation of vehicles that were beyond the recommended/prescribed engine capacities to the officers, inadequate allocation of vehicles to key service centers, in adequate of Vehicle Maintenance Funding and failure to prepare a maintenance work plan. I noted that Masafu district Hospital faced challenges in delivery of services such as lack of adequate medical equipment and referral of mothers to other health units stock out of blood and no antitheist. I noted that the district did not prepare progress reports for the donor funds amounting to UGX.0.223Bn. I noted challenges in the procurement during the year such as; failure to fully implement the procurement plan of procurements worth UGX 1.102Bn. I noted that a number of vehicles and motorcycles had broken down and others were due for disposal because of their poor mechanical state. I noted failure to recover funds under the YLP to a tune of UGX. 1.097Bn as at 30th June 2020.
19	Busia MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 50% of the sampled targets were fully achieved, 30% were partially achieved while 20% were not achieved at all. The district collected 173.4% of its budgeted local revenue and received 93.8% of the funds expected from treasury and 8.2% from other government units while 35% funds budgeted from external sources was realized. The district had unspent

		<ul style="list-style-type: none"> • balances of UGX 6.137Bn (50.6%) which was sent back to treasury. • I also noted challenges in implementation of quantified outputs. Out of a sample of 16 outputs, 13 (81%) were fully quantified and 3 (19%) were not quantified at all. Out of a sample of 13 quantified outputs, only 7 (54%) were fully implemented while 4 (31%) were partially implemented and 2 (15%) were not implemented at all. • The Municipal Council did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. • I noted that quarterly performance reports for 1 and 4 were submitted after the deadline. However, I noted inaccuracies in these quarterly performance reports. • I noted that the Municipality had unspent balance of UGX 5.759Bn of which UGX.0.375Bn was transferred to treasury, leaving a balance of UGX.5.383Bn unspent. • I noted that receivables to a tune of UGX.0.256Bn from YLP and UWEP groups remained uncollected as at 30 June 2020. • Out of the approved staff structure of 512 positions 217 positions have been filled, leaving 215 positions vacant. • There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by the Accountant General, failure to trace vehicles to the staff or locations, lack of a fleet management policy, failure to allocate vehicles to the individuals, inadequate allocation of vehicles to key service centres, inadequate vehicle maintenance funding and failure to prepare a maintenance work plan. • I noted that Busia Health Centre IV faced challenges in delivery of services such as lack of adequate medical equipment, idle medical equipment, and referral of mothers to other health units due to stock out of blood and no antithiest. • I noted challenges in the implementation of physical development plans such as; lack of approved PDP and detailed Plans and inadequate funding of the detailed plans of the physical development plan activities. • I noted that there were neither by-laws on Garbage management nor a Garbage Management Strategy and Plan at the Municipal Council. • I also noted that Busia MC had inadequate; Public awareness and sensitization, funding for Garbage management and Equipment and facilities for Garbage collection and disposal.
20	Kibuku DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 67% of the sampled targets were fully achieved and 33% were partially achieved. • The district collected 81% of its budgeted local revenue and received 96% of the funds expected from treasury and 76% from other government units. The district had unspent balances of UGX 1.3Bn which was sent back to treasury. • I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 10 outputs, 9 (90%) were fully quantified while 1 (10%) was not quantified at all. Out of the 9 quantified out-puts, 5(56%) were fully implemented while 4 (44%) were partially implemented. • The District did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. • The district received UGX.205M for COVID interventions and 80% of these funds were utilized. The balance of UGX.40m transferred to the treasury. • I also noted weaknesses in the management of the COVID interventions such as; insufficiently quantified work plans and lack of district task force minutes. • Items that were received in Kind were neither valued nor taken on charge, there was no evidence of quality checks before distribution and there was no evidence that the distribution of the items was approved by the task force as guided by the PSST.

		<ul style="list-style-type: none"> I noted that on 1st July 2020, there was theft of district cash worth UGX.0.0051Bn and various district property. I noted failure to maintain Kataka-Kiryolo-Nangololo Road under the URF project. The road surface is being washed away by running water and there delays in the installation of culverts. The district has a shortage of teachers, inadequate and inferior latrine facilities, inadequate desks and classrooms among others. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, and failure to carry out inspection and reconciliation of motor vehicles, absence of fleet management policy, inadequate allocation of vehicles to key service centers , and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kibuku Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment and referral of mothers to other health units' inability due to handle cases of obstructed labor, previous scars and cases in need of blood transfusion services. I noted that there is delayed progress on the Upgrade of Nalubembe HC II to HC III and Kabweri & Kasasira Seed Schools. I noted that the contractor (M/s Lab-Plus Ltd) who undertook the Construction of Kabweri & Kasasira Seed Schools did not present a valid performance security worth UGX.398m as stipulated in the contract.
21	<p>Kapchorwa MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 87.5% of the sampled targets were fully achieved, 6.25% were partially achieved while 6.25% were not achieved at all. The municipality collected 6.8% of its budgeted local revenue and received 90% of the funds expected from treasury and 100.08% from other government was realized. The Municipality had unspent balances of UGX 0.30Bn (4%) which was sent back to treasury. I sampled 33 out-puts, 11 outputs with a total of 48 activities representing 33% were fully quantified, 2 outputs with 10 activities representing 6% were partially quantified while 20 outputs with 67 activities representing 60.6%were not quantified at all. Of the 11 outputs that were fully quantified with a total of 48 activities worth UGX.0.62bn, 4 outputs with 8 activities worth UGX.0.063Bn were fully implemented, 6 outputs with 38 activities worth UGX.0.555Bn were partially implemented and 1 output with 2 activities worth UGX.0.002Bn was not implemented. The Municipal Council did not prepare and submit the annual monitoring plans and quarterly monitoring reports to MoFPED and other relevant stakeholders. I noted that the entity submitted performance reports for Q1, Q2, and Q4 after the deadline. I also noted inaccuracies in these quarterly performance reports. I noted that the Municipal Council had outstanding payables of UGX.0.655Bn by the end of the year ended June, 2020. It observed that the Municipal Council remitted to Treasury only UGX.0.017Bn (34%) as local revenue recovered, leaving a balance of UGX.0.034Bn (66%) outstanding. I further noted that the outstanding advance was not recognized as a liability/payable in the financial statements. I observed that the Municipal Council lacked titles for Chepsukunya land and 2 acres of Ngoriomwo Land located in Kween District. I observed that the Eastern Division has under-utilized the CAIIP project's market, milk cooler and Artificial insemination kit systems for over a decade. I observed withdrawals in excess of the cash limits amounting to UGX 0.025Bn. I noted that whereas a sum of UGX.0.050Bn (100%) was warranted and released for acquisition of motor vehicles, by the, funds were instead used to buy four new motorcycles.

		<ul style="list-style-type: none"> I noted shortcomings in the Municipal Council's fleet management which included; lack of a fleet management policy, in-adequate allocation of vehicles to key service centers and motor vehicle LG008-046 was grounded due to an accident and FAW Tipper truck was grounded due to Engine Complications I noted challenges in the implementation Physical Development plan such as; expired physical and failure by the physical planning committee to meet regularly. I noted that challenges in garbage management such as; there were neither by-laws on Garbage management nor a Garbage Management Strategy and Plan at the Municipal Council, failure to undertake Public awareness and sensitization, inadequate equipment and facilities for Garbage collection and disposal, failure to ensure Clean Sanitary Conditions in the Municipality and limited funding for garbage management. There is lack of adequate medical equipment at Tegere's Health Centre IV. I noted the delayed Completion of Works on the upgrade of Kaplelko HC II to HCIII. I noted that the Contractor was using one of the staff houses to store materials like wheel barrows, spades and cement.
	MBARARA BRANCH	
1	Kiruhura DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 33% of the sampled targets were fully achieved, 67% were partially achieved while 0% were not achieved at all. The district collected 58.1% of its budgeted local revenue and received 93% of the funds expected from treasury and 58% from other government units while 48% came from external sources. The district had unspent balances of UGX 0.902Bn which was sent back to treasury. All the 7 outputs were fully quantified but I noted challenges in implementation of quantified outputs where out of the 7 quantified outputs, 2 (29%) were fully implemented, while 5 (71%) were partially implemented. Out of 4 quarterly reports, only 3 (75%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 0.205Bn for Covid interventions and UGX 0.165Bn was utilized and the balance of UGX 0.04Bn was returned to the consolidated fund. I noted that even though the district received and spent all the funds as per the COVID 19 work plan, the planned activities were not all fully implemented. I noted that 395 items were not taken on charge even though the COVID19 team reported them as donations. There were weaknesses in the management of the districts fleet including; improper maintenance of motor vehicle records, lack of a fleet management policy, insufficient fleet and irregular maintenance of the district vehicles. I also noted low absorption of UgIFT funds to a tune of UGX.0.312Bn (48%). There was also irregular payment of VAT worth UGX. 0.052Bn to the Contractor of UgIFT Project which is a World Bank project exempted from VAT. I also noted delayed completion of the project. Audit inspections carried out on 29th July 2020 revealed, that works were at wall plate level one month behind schedule. I noted that Kiruhura District HC IV faced challenges in delivery of services such as lack of adequate medical equipment, idle equipment and none functioning medical equipment.
2	Kanungu DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 0% of the sampled targets were fully achieved, 75% were partially achieved while 25% were not achieved at all. The District collected 37% of its budgeted local revenue and received 103% of the funds expected from treasury and 28% from other government units while 60% funds budgeted from external sources was realized. The district had unspent

		<p>balances of UGX 1.04Bn which was sent back to treasury.</p> <ul style="list-style-type: none"> • All the 7 sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 7 quantified outputs, 4 (57%) were fully implemented, while 3 (43%) were partially implemented. • I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to MoLG, MOFPED and NPA. The entity did not submit performance reports for Q1, Q2, Q3, Q4 and there were no monitoring and evaluation reports submitted as required. • I noted weaknesses in the management of Ebola and donor funds including inadequately accounted for funds for case management and Infection Prevention and Control, irregular payment of funds for deployment of Health Workers to carry out surveillance at point of entry to councillors and inadequately accounted for GAVI funds, • I noted that the district irregularly allocated part of the stock farm land to a private developer with unclear responsibilities in the MOU and unaccounted for heifers at the stock farm, • Weaknesses were also noted in the implementation of COVID-19 interventions including unbanked cash spent at source of 4m, under absorption of funds by 14%, diversion of 24m to non-Covid related activities, unaccounted for funds of 24m, no records for receipt and issue of donations received in kind, the quarantine centre at Matanda had no running water, had inadequate PPEs and no stores personnel. • There were weaknesses in the management of the district fleet including; un-updated asset management module in IFMS, lack of a fleet management policy, non-inspection and reconciliation of vehicles and assets not recorded in the format prescribed by the Accountant General and no vehicle maintenance plans. • I noted that Kanungu District Hospital faced challenges in delivery of services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to inadequate funding, idle medical equipment such as infant incubator and the phototherapy unit, the hospital referred 2.4% of maternal cases to other facilities due to inadequate medical equipment at the hospital and the presence of better medical equipment at subordinate health facilities of Rugyeyo HC III and Kanungu HC IV, lack of other essential medical equipment for handling of maternal cases such as ultra sound scan equipment for expectant mothers, X-ray equipment and the hospital did not have an operating ambulance.
3	Mbarara DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 43% of the sampled targets were fully achieved, 57% were partially achieved while 0% were not achieved at all. • The district collected 72% of its budgeted local revenue and received 101% of the funds expected from treasury and 70% from other government units while 54.2% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.19Bn which was sent back to treasury. • I also noted challenges in implementation of quantified outputs where out of the 16 quantified outputs, 11 (69%) were fully implemented, while 3 (19%) were partially implemented and 2 (13%) were not implemented at all. • I noted that the District failed to submit quarterly monitoring reports to the Office of the Prime Minister contrary to the budget execution circular. • I noted that all the four (100%) quarterly reports were not submitted on time. • I noted through interactions with the task force members that donations in kind for COVID management were neither recorded in the district stores ledger nor receipted/acknowledged. • A review of the statement of financial position and the note to the financial statements revealed that the entity had accumulated domestic arrears worth UGX. 0.240Bn in rent, goods and services consumed • There were weaknesses in the management of the districts fleet including;

		<p>improper maintenance of motor vehicle records, lack of a fleet management policy and irregularities in the motor vehicle allocation.</p> <ul style="list-style-type: none"> I noted that Bwizibwera HC IV faced challenges in delivery of services such as lack of adequate medical equipment and referrals of mothers due to power shortage, lack of oxygen, few C-section sets and few medical officers. I also noted delayed completion of Bukiro seed school project under UgIFT.
4	Ntungamo DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed the entity did not undertake an evaluation of the extent of achievement of the strategic objectives. The district collected 97% of its budgeted local revenue and received 101% of the funds expected from treasury and 26% from other government units while 63% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.80Bn which was sent back to treasury. All the sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 22 quantified outputs, 6 (27%) were fully implemented, while 16 (73%) were partially implemented. I noted that all the two (50%) quarterly reports were not submitted on time, that is Q1 and Q4 reports I noted that there were no exceptions raised on management of COVID19 interventions There were weaknesses in the management of the districts fleet including; lack of a fleet management policy, Fixed Assets Register not updated with acquisition cost, dates of purchase, amounts and estimated useful life on transport equipment, inadequate allocation of vehicles to departments/ units, the drivers were not periodically tested, did not undergo medical examination and none of the drivers underwent periodic training including defensive driving at a recognized training institute, and inadequate funding for maintenance leading to grounding of some vehicles I noted that Itojo hospital faced challenges in delivery of maternal health services such as lack of adequate medical equipment, non-functioning equipment like auto claves and droppers, referrals of mothers due to unreliable electricity, no stand-by generator, sometimes Stock out of blood and some cases that need specialist care. I also noted delayed completion of Kihanga Seed Secondary School project and delayed Upgrading of Kyamwasha and Karuruma HC IIs to HC IIIs under UgIFT and further noted that all the above projects were not yet functional and could not therefore be used.
5	Rukungiri DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 0% of the sampled targets were fully achieved, 100% were partially achieved while 0% were not achieved at all. The district collected 94% of its budgeted local revenue and received 99% of the funds expected from treasury and 60% from other government units while 48% funds budgeted from external sources was realized. The 7 sampled outputs were quantified and I noted challenges in implementation of quantified outputs where out of the 7 quantified outputs, 4 (57%) was fully implemented, while 3 (43%) were partially implemented. I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to OPM, MOFPED and NPA. There were also no monitoring and evaluation reports prepared by the entity A number of weaknesses were noted in the management of COVID-19 interventions relating to donations in kind such as items were not valued, all items were not taken on charge by the entity staff, there was also no evidence that the quality of items received was checked and verified before receipt of these items, there was no evidence that the distribution of the items whose value was

		<p>not established was approved by the task force and there was no evidence of acknowledgement of receipt for all items the Entity distributed.</p> <ul style="list-style-type: none"> • I noted that the district did not have a land title for Bwanga stock farm • There were weaknesses in the management of the district's fleet including; lack of a fleet management policy, none of the vehicles inspected were recorded in the format as prescribed by the Accountant General, which required among others capturing; estimated useful life, physical location, and condition, vehicles not annually inspected and reconciled in the assets register, inadequate allocation of vehicles to departments/units and inadequate vehicles for service delivery. • I noted that Bugangari HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to inadequate funding and referrals of 12% of mothers to other facilities due to lack of enough basic medical equipment and lack of blood transfusion services. • I also noted delayed completion of Kebisoni Seed Secondary School project and delayed operationalization of Karuhembe HCIII as well as delayed physical progress of the works at Kasheshe Health Centre III under UgIFT and further noted that all the above projects were not yet functional and could not therefore be used • I noted that the district paid VAT of 127m for the upgrade of Kasheshe HC II and Karuhembe HC II to HC IIIs yet the project is funded by the World Bank through the Ministry of Health and was VAT exempt • I also noted inadequate funding to URF where only 89% of the budgeted funding was realized by the district which left 25.2 km of roads not worked on.
6	<p>Isingiro DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 0% of the sampled targets were fully achieved, 100% were partially achieved while 0% were not achieved at all. • The District collected 63% of its budgeted local revenue and received 90% of the funds expected from treasury and 37% from other government units while 58% funds budgeted from external sources was realized. The district had unspent balances of UGX 4.78Bn which was sent back to treasury. • All the 25 outputs were fully quantified and I noted challenges in implementation of quantified outputs where out of the 25 quantified outputs, 5 (20%) were fully implemented, while 2 (8%) were partially implemented and 18 (72%) were not implemented at all. • I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to MoLG, MOFPED and NPA. There were also cases of inaccurate reporting with inconsistencies in some cases between reported levels of performance and actual verification of performance • I noted that the entity submitted performance reports for Q1, Q2, Q3, Q4 after the deadline given for submission of the reports. • I noted staffing gaps where out of the approved structure of the district of 574 positions, only 307 (53.5%) positions were filled, leaving 267 (46.5%) positions vacant. • I noted that the District did not have land titles for over 52 pieces of land including schools and health centres • There were weaknesses in the management of the district fleet including; un-updated asset management module in IFMS, lack of a fleet management policy, non-inspection of vehicles and assets not recorded in the format prescribed by the Accountant General, grounded vehicles, vehicles without service charts, non-maintenance of fuel registers as well as non-valuation and disposal of recommended vehicles for disposal • I noted that Rwekubo HC IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to properly maintain medical equipment,

		<ul style="list-style-type: none"> idle medical equipment such as Diathermy Machine and two Printers.
7	Bushenyi DLG Opinion Unqualified	<ul style="list-style-type: none"> An inspection of constructions indicated incomplete works on Construction of Seed Secondary School in Ruborogota sub-county at a contract price of UGX. 2,090,390,500. My review of the implementation of the 2015-2020 strategic plan revealed that 37.5% of the sampled targets were fully achieved, 62.5% were partially achieved. The district collected 50% of its budgeted local revenue and received 98% of the funds expected from treasury and 36% from other government units while 100% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.56Bn which was sent back to treasury. All the sampled 16 outputs were fully quantified and I noted challenges in implementation of quantified outputs where out of a sample of 16 outputs, only 11 (68.8%) were fully implemented and 5 (31.2%) were partially implemented. I noted that all 4 (100%) quarterly reports were submitted late. The district received UGX 0.245Bn for COVID19 interventions and UGX 0.165Bn was utilized. The balance of UGX 0.080Bn was returned to the consolidated fund. I noted that the entity received a number of donations in kind and in cash for COVID management which were not recorded in the receipt books and stores ledgers of the district. There were weaknesses in the management of the districts fleet including; Un-updated Asset Management Module in the Financial Management system, lack of a fleet management policy and irregular allocation of motor vehicles. I noted that Kyabugimbi HC IV faced challenges in delivery of services such as lack of adequate medical equipment, and referral of mothers to other health units. I also noted delayed completion of Kabushaho seed school project and Kibazi Health Centre III under UgIFT.
8	Kisoro DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 7% of the sampled targets were fully achieved, 91% were partially achieved while 2% were not achieved at all. The District collected 31% of its budgeted local revenue and received 100% of the funds expected from treasury and 90% from other government units while 33% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.247Bn which was sent back to treasury. All the sampled 13 outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 13 quantified outputs, 10 (76%) were fully implemented, while 3 (24%) were partially implemented and 0 (0%) were not implemented at all. I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to MoLG, MOFPED and NPA. The entity did submit quarterly performance reports for Q2, Q3, Q4 after the required deadline while inconsistencies were noted in the reported level of performance and actual verified performance There were weaknesses in the management of the district fleet including; lack of a fleet management policy, non-inspection and reconciliation of vehicles and assets not recorded in the format prescribed by the Accountant General which required capturing; date of purchase, type of vehicle, registration number, acquisition cost, estimated useful life, physical location, and condition, one (1) vehicle was involved in an accident and was still in the garage, inadequate allocation of vehicles to service delivery, and no vehicle maintenance plans I noted that Kisoro District Hospital faced challenges in delivery of services such as lack of adequate medical equipment including B.P Machine-Maternity Ward, diagnostic Equipment set for the ward, diagnostic Equipment set for the MCH, Hospital Bed baby cot and Suction apparatus-foot and stock out of essential theatre materials, the hospital referred a number of maternal cases to other

		<ul style="list-style-type: none"> facilities due to inadequate medical equipment at the hospital and stock out of essential medical equipment at the maternity ward A follow up on the implementation of UgIFT indicated delayed physical progress of the works at Nyakinama Seed School, Kagumba Health Centre III and facilities at Maregamo Health Centre III were not yet in use.
9	<p>Sheema DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the sampled targets were fully achieved, 60% were partially achieved while 0% were not achieved at all. The district collected 64% of its budgeted local revenue and received 93% of the funds expected from treasury and 93% from other government units while 93% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.72Bn which was sent back to treasury. All the 11 outputs were fully quantified and I noted challenges in implementation of quantified outputs where out of a sample of 11 outputs, only 8 (72.7%) were fully implemented and 3 (27%) were partially implemented. Out of four quarterly reports, only 3 (75%) were submitted on time. I noted that the in-kind donations were not all valued as required by the Treasury Instructions and there was also no evidence that the quality of items received was checked and verified before receipt of these items. There were weaknesses in the management of the districts fleet including; improper maintenance of motor vehicle records and inadequate allocation of fleet to key service centers I noted that Kitagata Hospital faced challenges in delivery of services such as; lack of adequate medical equipment and non-functioning medical equipment and referral of mothers to other health units due to inadequate equipment. I also noted delayed completion of Kigarama seed school project and Rugarama Health Centre III under UgIFT and inadequate contract supervision and monitoring.
10	<p>Mbarara MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> I noted that a sum of UGX.783,407,446 relating to general staff salary was paid as gratuity without authority from MOFPED. My review of the implementation of the 2015-2020 strategic plan revealed that 100% of the sampled targets were partially achieved. The Municipal collected 38% of its budgeted local revenue and received 88% of the funds expected from treasury while 69.2% came from other government units. The municipal had unspent balances of UGX 15,612,253,686 which was sent back to treasury. All the sampled outputs were quantified and I noted challenges in implementation of quantified outputs where out of the 14 quantified outputs, 10 (71%) were fully implemented, while 4 (29%) were partially implemented. The Quarterly performance reports for 1,2 and 4 quarters were submitted beyond the deadlines. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the format prescribed by the Accountant General, lack of approved a fleet management policy, insufficient fleet to key service centres and irregular maintenance of the Municipal vehicles. The municipal received UGX. 116,830,000 out of the budgeted UGX. 123,740,000 under the physical development unit indicating a funding gap of UGX.6,910,000. I observed that there were illegal structures in the municipality despite having served some with a notice of demolition. I noted inadequate cover of bylaws regarding management of garbage in the Municipal. I observed that there was failure by the Municipal Council to carry out procurement of Garbage collectors.

		<ul style="list-style-type: none"> I noted inadequate funding of garbage management despite the garbage volumes increasing every financial year. I noted that the dumping site worth 120 acres is inadequate. It was designed to handle 70 tonnes of garbage per day, however the tonnage has now increased to 140-180 tonnes per day. I noted that the USMID projects were underfunded to a tune of UGX. 257,881,504. I noted that under the USMID project, UGX 56,281,778 remained unutilized at the end of the FY and was not returned to the consolidation fund.
11	Kabale DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 25% of the sampled targets were fully achieved, 75% were partially achieved while 0% were not achieved at all. The district collected 42.16% of its budgeted local revenue and received 98% of the funds expected from treasury and 41.13% from other government units while 91.25% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.49Bn which was sent back to treasury. The 9 sampled outputs were fully quantified but I noted challenges in implementation of quantified outputs where out of the 9 quantified outputs, 6 (69%) were fully implemented, while 3 (31%) were partially implemented. The Quarterly performance reports for 1, 2 and 4 quarters were submitted beyond the deadlines. I also noted cases of inaccurate reporting of performance. The district received a total of UGX 0.520Bn for COVID19 interventions. Out of UGX. 0.165Bn received from Treasury, UGX 0.162Bn (98%) was utilized. The balance of UGX 0.002Bn was returned to the consolidated fund. I noted that out of the approved structure of 529 positions, 204(45%) positions still remain vacant. I also noted that the scope of the internal audit was limited and the annual internal audit department work plans were not completed. There were weaknesses in the management of the districts fleet including; irregularities in planning for acquisition of motor vehicles, improper maintenance of motor vehicle records, un-updated asset management module in the financial management system, lack of a fleet management policy, insufficient fleet, irregularities in assessment of driver competence, irregular maintenance of the district vehicles and irregularities in disposal of vehicles. I noted that Maziba HC IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to maintain medical equipment, none functioning medical equipment and referrals of mothers due to one doctor, one anaesthetist, no incubator and blood transfusion services. I also noted delayed completion of Buhara seed school project and Kasheregyenyi HC III under UgIFT. I also noted failure of the District to submit a report on performance appraisal to the Ministry of Public Service before the deadline.
12	Ibanda DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the sampled targets were fully achieved and 60% were partially achieved. The district collected 66.7% of its budgeted local revenue and received 99% of the funds expected from treasury while 92% came from other Government Units. 63% of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.35Bn which was sent back to treasury. 7 outputs and 22 activities were fully quantified. Out of the 7 quantified out-puts, 4 (57%) were fully implemented, while 3 (43%) were partially implemented. There were weaknesses in the management of the districts fleet including, failure to record vehicles in the format prescribed by Accountant general, lack of regular inspection and reconciliation of vehicles in the assets register, absence of fleet

		<p>management policy, inadequate allocation of vehicles to key service centers, shortfalls in funds allocated for motor vehicle maintenance and failure to prepare maintenance work plans.</p> <ul style="list-style-type: none"> I noted funding gaps under UGFIT to a tune of UGX.0.255Bn (10%) and unspent balance of UGX.0.022Bn. There were also delayed works under UGFIT particularly at Rwenshambya Seed schools and Kashozi Health Centre II I noted that Ishongororo Health Centre 1V faced challenges in delivery of services such as lack of medical equipment and poor maintenance of available equipment.
13	Mbarara RRH Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed the entity had not carried out a review on the status of implementation of the set 5 strategic objectives The Referral Hospital collected 94% of its budgeted NTR and received 110% of the funds expected from treasury and 827m was also received as an off budget financing without passing through the consolidated fund. The hospital had unspent balances of UGX 1.5Bn which was sent back to treasury. All the sampled 4 outputs were fully quantified and I noted that out of the 4 quantified outputs, all the 4 (100%) were fully implemented. I noted that the entity submitted annual monitoring plans and quarterly performance reports in time as required A review of the statement of financial position and the note to the financial statements revealed that the entity had accumulated domestic arrears worth UGX. 2.651Bn in pension arrears and other domestic arrears. I noted understaffing at the hospital where out of the 386 approved positions, only 301 positions (78%) were filled leaving 85 positions (22%) unfilled There were weaknesses in the management of the hospital fleet including; un-updated asset register, non-inspection of vehicles and regular reconciliation of assets, and some assets not recorded in the format prescribed by the Accountant General I noted that the hospital faced challenges in delivery of maternal health services such as inadequate medical equipment and non-functional equipment due to breakdown such as Vacuum extraction and monitors, while 0.3% maternal related deaths were registered and the hospital registered 23% referral cases to the National Referral Hospital though reasons for such referrals were not provided.
14	Bushenyi MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 60% of the sampled targets were fully achieved, 40% were partially achieved while 0% were not achieved at all. The MC collected 60% of its budgeted local revenue and received 96% of the funds expected from treasury and 65% from other government units while 0% funds budgeted from external sources was realized. The MC had unspent balances of UGX 0.42Bn which was sent back to treasury. All the 11 sampled outputs were fully quantified and I noted that out of the 11 quantified outputs, 4 (36%) were fully implemented, while 5 (46%) were partially implemented and 2 (18%) were not implemented at all. I noted that the entity submitted the Q1 performance report after the required deadline for submission. A review of the statement of financial position and the note to the financial statements revealed that the entity had accumulated domestic arrears worth UGX. 0.37Bn in deposits, employee costs and other goods and services I noted understaffing at the municipality where out of the 87 approved positions, only 32 positions (36.8%) were filled leaving 55 positions (63.2%) vacant There were weaknesses in the management of the Municipal's fleet including; lack of a fleet management policy, there was no evidence of regular inspection and

		<p>reconciliation of vehicles in the assets register as well as inadequate allocation of vehicles to service delivery, un-updated asset management module in the financial management system, no transport officer was appointed thus repair and service analysis records were not maintained, one vehicle that was in use for over ten years above the recommended five years and its odometer was not working was not among the assets due for disposal.</p> <ul style="list-style-type: none"> I noted that Bushenyi Municipal HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, Mothers referred to other health units represented 25% of reported cases and this was due to emergency obstetric services required I also noted weaknesses in implementation of the Urban Physical Development including lack of detailed and up to date approved Physical Development plan and failure to have a Fully Constituted Physical Planning Committee. I noted that the municipality had challenges in garbage management including lack of approved bye-laws, lack of garbage management strategy and plan, lack of records on garbage volumes collected, inadequate funding for garbage management, insufficient public sensitization about garbage disposal management and lack of adequate Equipment and facilities for Garbage Collection and Disposal.
15	Rubirizi DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 40% of the sampled targets were fully achieved, 60% were partially achieved while 0% were not achieved at all. The district collected 60% of its budgeted local revenue and received 99.8% of the funds expected from treasury and 74% from other government units while 5% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.06Bn which was sent back to treasury. The sampled outputs were quantified and I noted challenges in implementation of quantified outputs where out of the 16 quantified outputs, 12 (75%) was fully implemented, while 4 (25%) were partially implemented. I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to OPM, MOFPED and NPA. There were also no monitoring and evaluation reports prepared by the entity Quarterly performance reports for 2 quarters that is Q1 and Q2 were submitted later after the deadline for submission of the above reports, with some inconsistencies noted between the reported level of performance and actual performance levels verified. I noted that the district is under staffed, where out of the 444 approved positions, only 228 positions were filled leaving 216 positions vacant There were weaknesses in the management of the district's fleet including; lack of a fleet management policy, none of the vehicles inspected were recorded in the format as prescribed by the Accountant General, which required among others capturing; estimated useful life, physical location, and condition, Vehicles not captured in the fixed assets module of the GFMIS, increasing maintenance costs of vehicles due to aging fleet and vehicles above 250,000km and over 5 years were not recommended for boarding off. I noted that Maziba HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to inadequate funding, non-functional Ultra sound scan machine (basic) for obstetrics due to break down, referrals of 9% of mothers due to severe hypertension in pregnancy, severely premature babies and severe anaemia due to lack of blood at the health centre. I also noted delayed completion of Ryeru Seed Secondary School project and delayed Upgrading of Munyonyia and Mushumba HC IIs to HC IIIs under UgIFT and further noted that all the above projects were not yet functional and could not therefore be used.
16	Kabale RRH	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that

	<p>Opinion Unqualified</p>	<p>0% of the sampled targets were fully achieved, 100% were partially achieved while 0% were not achieved at all.</p> <ul style="list-style-type: none"> The Referral Hospital collected 73% of its budgeted NTR and received 92% of the funds expected from treasury and 0% from other government units while 1.074bn of funds from external sources was realized. The hospital had unspent balances of UGX 0.29Bn which was sent back to treasury. All the 9 sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 9 quantified outputs, 8 (89%) were fully implemented, while 1 (11%) were partially implemented and 0 (0%) were not implemented at all. I noted that the entity submitted quarterly performance reports for Q2, Q3, Q4 after the deadline given for submission of the reports. I noted that the hospital only absorbed 36% of the funds received of 270m for implementation of COVID-19 interventions. There were weaknesses in the management of the hospital fleet including; un-updated asset management module in IFMS, lack of a fleet management policy, non-inspection of vehicles and assets not recorded in the format prescribed by the Accountant General, inadequate drivers, Non-assessment of vehicles for repair, non-disposal of recommended vehicles for disposal I noted that the hospital faced challenges in delivery of services such as inadequate medical equipment and non-functional equipment due to breakdown. The regional maintenance workshop also faced a number of challenges including inadequate funding, delay in accessing fuel as the driver has not been allocated a drivers code from RHITES SW, lack of a mobile workshop vehicle to quicken up our activities since the area is very big, spare parts and accessories not readily available for some equipment thus rendering the equipment unusable, obsolete equipment. An inspection of constructions indicated incomplete works on construction of Interns Hostels Complex at a contract price of UGX. 7bn, delayed progress of works, no guards at site, and no lockable gate which may expose materials on site to theft.
17	<p>Sheema MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 27% of the sampled targets were fully achieved, 73% were partially achieved while 0% were not achieved at all. The MC collected 59% of its budgeted local revenue and received 98% of the funds expected from treasury and 60% from other government units while 0% funds budgeted from external sources was realized. The MC had unspent balances of UGX 0.573Bn which was sent back to treasury. I noted challenges in implementation of quantified outputs where out of the 7 quantified outputs, 4 (57%) were fully implemented, while 3 (43%) were partially implemented. I noted that the entity submitted performance reports for Q4 after the deadline given for submission of the reports There were weaknesses in the management of the Municipal's fleet including; lack of a fleet management policy, un-updated asset register with missing vital information such as acquisition cost, dates of purchase, amounts and estimated useful life on transport equipment. There was also no evidence of regular inspection and reconciliation of vehicles in the assets register as well as inadequate allocation of vehicles to service delivery, 4 vehicles above 250,000km and over 5 years were not recommended for disposal I noted that Sheema Municipal HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment and referrals of 10% of mothers due to lack of adequate resources to manage all the cases at all times, complicated cases that require medicines that are not available at the facility or cases that require specialists' attention among others

		<ul style="list-style-type: none"> I also noted weaknesses in implementation of the Urban Physical Development including lack of detailed and approved Physical Development plan and illegal structures in the Municipal council I noted that the municipality had inadequate funding for garbage management, inadequate equipment for garbage collection and lack of treatment facility and compost plant I noted delayed Upgrading of Kitojo and Kashozi HC II's to HC III's under the UgIFT project.
18	Buhweju DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 82% of the sampled targets were fully achieved, 18% were partially achieved while 0% were not achieved at all. The district collected 61% of its budgeted local revenue and received 100% of the funds expected from treasury, 79% from other Government units while 100% of funds expected from external sources were also received by year end. The district had unspent balances of UGX 0.768Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 0.05Bn for the year contrary to the budget execution circular All the 18 outputs were fully quantified but I noted challenges in implementation of quantified outputs; Out of the 18 quantified out-puts, 14 (77.8%) were fully implemented, while 4 (22.2%) were partially implemented. The quarterly 4 performance report forwas submitted beyond the deadline. The district received UGX 0.205Bn for Covid interventions and UGX0.165Bn was utilized. UGX 0.04Bn was not utilized and returned to the consolidated funds. I noted delayed completion of Projects UgIFT projects namely; Construction of St. Anthony Kyankanda SEED School, Upgrading of Engaju and Mushasha HC II to HC III and Upgrade of Rushambya HC II to HC III by over nine months. I also observed irregular VAT payment worth UGX. 0.062Bn to the contractor under UgIFT for upgrading Rushambya HC II to HCIII which is contrary to VAT laws. Under the URF, the district received only 73% of the budgeted funds for maintenance of District roads as a result 51.8kms were not maintained. There were weaknesses in the management of the districts fleet including; Incomplete Motor Vehicle Records, Lack of a fleet management policy and guidelines, insufficient fleet and irregular maintenance of the vehicles. I noted none payment of verified pension and gratuity claimants of UGX 0.397Bn. I noted that Buhweju District HC IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, none functioning of equipment, and referrals of mothers due to obstructed labour, preterm labour, foetal distress, foetal abnormalities pregnancy related bleeding and breech but also attributed to inadequate staff.
19	Ibanda MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 75% of the sampled targets were fully achieved, 25% were partially achieved while 0% were not achieved at all. The MC collected 57% of its budgeted local revenue and received 97% of the funds expected from treasury and 66% from other government units while 0% funds budgeted from external sources was realized. The MC had unspent balances of UGX 0.078Bn which was sent back to treasury. All the 8 sampled outputs were quantified and I noted challenges in implementation of quantified outputs where out of the 8 quantified outputs, 6 (75%) were fully implemented, while 2 (25%) were partially implemented. I noted that the MC did not prepare and submit annual monitoring plans and quarterly monitoring reports to MoLG, MOFPED and NPA. Inadequate funding of road funds where there was a shortfall of UGX. 95,613,490

		<p>(27%) which left 12.25 km of planned roads unworked and some roads eroded due to poor drainage</p> <ul style="list-style-type: none"> There were weaknesses in the management of the Municipal's fleet including; un-updated asset management module in IFMS, lack of a fleet management policy, non-recording of vehicles in the asset register, some vehicles not recorded in the prescribed format by the Accountant General. There was also no evidence of regular inspection and reconciliation of vehicles in the assets register as well as inadequate allocation of vehicles I noted that Ibanda HC IV faced challenges in delivery of services such as lack of adequate medical equipment, irregular maintenance of medical equipment, and referrals of mothers due to inadequate supplies and need for advanced management. I also noted weaknesses in implementation of the Urban Physical Development including lack of detailed and approved Physical Development plan, lack of a fully Constituted Physical Planning Committee, inadequate funding of the detailed Plans of the Physical Development Plan Activities and unauthorized Alteration of Physical Development Plan. I noted that the municipality lacked adequate Equipment and facilities for Garbage Collection and Disposal and protective gear for waste handlers. I noted that the MC did not prepare a contracts register.
20	Rukiga DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 17% of the sampled targets were fully achieved, 83% were partially achieved while 0% were not achieved at all. The district collected 3.66% of its budgeted local revenue and received 91.61% of the funds expected from treasury and 98.1% from other government units. The district had unspent balances of UGX 0.28Bn which was sent back to treasury. All the 8 sampled outputs were Quantified but I noted challenges in implementation of quantified outputs where out of the 8 quantified outputs, 6 (75%) were fully implemented, while 2 (25%) were partially implemented. I noted that the District did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA and also did not submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. I noted that out of four quarterly reports submitted, quarters 1, 2 and 4 were submitted late. I noted that 107 (51.4%) positions were vacant out of the approved structure of 208 approved positions. There were weaknesses in the management of the districts fleet including; improper maintenance of motor vehicle records, lack of a fleet management policy, irregularity in allocation of motor vehicle and insufficient allocation of fleet to key service centers. I noted that Mparo HC IV faced challenges in delivery of services such as lack of adequate medical equipment, failure to maintain the medical equipment, non-functioning equipment and referral of mothers due to the inadequacy of the staff to perform caesarean section. I also noted delayed completion of Rwamucucu seed school project under UgIFT.
21	Kabale MC Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 8 targets (100%) of the sampled targets were partially achieved. The Municipal collected 18.8% of its budgeted local revenue and received 87.8% of the funds expected from treasury while 63% came from other government units. The municipal had unspent balances of UGX 2.966 Bn which was sent back to treasury. All the 13 outputs were fully quantified and I noted challenges in implementation of quantified outputs where out of a sample of 13 outputs, only 7 (53.8%) were fully implemented while 5 (38.5%) were partially implemented and 1 (7.7%) were

		<p>not implemented at all.</p> <ul style="list-style-type: none"> • I also noted that the entity did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA and also the entity did not also submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. • Out of four quarterly reports, all 4 (100%) were submitted late. • I also noted that 705 positions were vacant (49.8%) out of the approved structure of 1,415 approved positions. • There were weaknesses in the management of the municipal's fleet including; failure to capture the vehicles in the fixed assets module of the GFMIS, lack of approved a fleet management policy, insufficient fleet to the key service centers and inadequate vehicle maintenance funding. • I noted that Municipal HC IV faced challenges in delivery of services such as lack of adequate medical equipment and referral of mothers to other health units due to the lack of a fully functional theatre. • I noted challenges under the garbage management such as; inadequate funding for garbage management, failure to undertake public awareness an sensitization and inadequate equipment and facilities for garbage collection and disposal. • I noted challenges under the physical development unit which include; lack of an approved UPDP and detailed plans to facilitate physical developments and inadequate funding of the detailed plans of the physical development plan activities. • I noted that UGX 0.104Bn (24.3%) for USMID Municipal Institutional Strengthening Grant (MISG) remained unutilized. • I noted that 4th quarter funds (UGX. 0.221Bn) for the Uganda Road Fund programme was not released.
22	Ntungamo MC Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 strategic plan revealed that 64% of the sampled targets were fully achieved, 18% were partially achieved while 18% were not achieved at all. • The MC collected 53% of its budgeted local revenue and received 82% of the funds expected from treasury and 55% from other government units while 0% funds budgeted from external sources was realized. The MC had unspent balances of UGX 2.47Bn which was sent back to treasury. • All the sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 9 quantified outputs, 8 (89%) were fully implemented, while 1 (11%) was partially implemented. • I noted that the MC submitted reports for 2 quarters after the deadlines that is Q1 and Q2 • There were weaknesses in the management of the Municipal's fleet including; lack of a fleet management policy, un-updated asset register with missing vital information such as acquisition cost, dates of purchase, amounts and estimated useful life on transport equipment, drivers did not undergo driving test by the Chief Mechanical Engineer prior to assumption of duty, none of them underwent periodic training including defensive driving none of them had undergone periodic testing on traffic regulations and did not undertake medical checkups. There was also no evidence of regular inspection and reconciliation of vehicles in the assets register as well as inadequate allocation of vehicles • I noted that Ntungamo HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment and referrals of 24% of mothers due to need for further management as a result of obstetric complications • I also noted weaknesses in implementation of the Urban Physical Development including lack of detailed and approved Physical Development plan, lack of a fully Constituted Physical Planning Committee, inadequate funding of the detailed Plans of the Physical Development Plan Activities and unauthorized Alteration of Physical

		<p>Development Plan.</p> <ul style="list-style-type: none"> I noted that the municipality had inadequate funding for garbage management where only 82% of the budgeted funds were received. I noted that the MC did not budget for USMID funding but received unbudgeted funds of 2.4bn.
23	Mitooma DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 38% of the sampled targets were fully achieved, 33% were partially achieved while 29% were not achieved at all. The district collected 71% of its budgeted local revenue and received 97% of the funds expected from treasury and 91% from other government units while 0% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.09Bn which was sent back to treasury. All the sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 16 quantified outputs, 8 (50%) were fully implemented, while 8 (50%) were partially implemented and 0 (0%) were not implemented at all. I noted that all the four (100%) quarterly reports were not submitted on time. I noted that by the time of audit, the COVID-19 quarantine centre was already closed. I was not provided with records pertaining to establishment of the quarantine centre nor reasons for its closure. There were weaknesses in the management of the districts fleet including; lack of a fleet management policy, acquired vehicles and motorcycles not in the district workplan/budget nor procurement plan as they were donated to the district though the Central Government did not surrender the log books for the fleet, Fixed Assets Register not updated with acquisition cost, dates of purchase, amounts and estimated useful life on transport equipment, inadequate allocation of vehicles to departments/ units, inadequate funding for maintenance leading to grounding of some vehicles I noted that Maziba HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment, non-functional medical equipment such as Penguin sucker and neonatal and referrals of mothers due lack of Anesthetic, gloves, sutures, unreliable electricity, Sometimes Stock out of blood and some cases that need specialist care. I also noted delayed completion of Mayanga Seed Secondary School project and delayed Upgrading of Nyakishojwa and Bukuba HC IIs to HC IIIs under UgIFT and further noted that all the above projects were not yet functional.
24	Rukungiri MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 38% of the sampled targets were fully achieved, 50% were partially achieved while 12% were not achieved at all. The MC collected 45% of its budgeted local revenue and received 99% of the funds expected from treasury and 47% from other government units while 0% funds budgeted from external sources was realized. The MC had unspent balances of UGX 0.656Bn which was sent back to treasury. I noted that out of the 2 quantified outputs, 2 (100%) were fully implemented. I noted that the entity did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA as well as quarterly monitoring reports to the Office of the Prime Minister and MoFPED. There were weaknesses in the management of the Municipal's fleet including; lack of a fleet management policy, un-updated asset register with missing vital information such as Model/Type, Engine Type, Engine No, Chassis No., Original Cost on transport equipment. There was also no evidence of regular inspection and reconciliation of vehicles in the assets register as well as inadequate allocation of vehicles to service delivery.

		<ul style="list-style-type: none"> I noted that Rukungiri Municipal HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to inadequate funding, and referrals of 26% of mothers to other facilities due to lack of enough basic medical equipment and lack of blood transfusion services I also noted weaknesses in implementation of the Urban Physical Development including lack of detailed and approved Physical Development plan, failure to have a Fully Constituted Physical Planning Committee, inadequate funding of the detailed plans of the physical development plan activities, unauthorized alteration of physical development plan and inadequacies in the physical work plan where key expected outputs were not elaborately captured. I noted that the municipality had inadequate Equipment and facilities for Garbage Collection and Disposal and lacked adequate protective gear for waste handlers. I noted delayed operationalization of Kitimba HCIII despite the facility being completed under the UgIFT project. I noted irregular payment of VAT under the contract yet the contract was funded by the World Bank through the Ministry of Health and was VAT exempt I noted inadequate funding under URF where only 73% of budgeted funds were realized leading to unimplemented activities.
25	Rubanda DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed the entity did not undertake an evaluation of the extent of achievement of the strategic objectives. The district collected 15% of its budgeted local revenue and received 99% of the funds expected from treasury and 76% from other government units while 88% funds budgeted from external sources was realized. The district had unspent balances of UGX 1.80Bn which was sent back to treasury. All the sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 13 quantified outputs, 1 (11%) was fully implemented, while 12 (89%) were partially implemented and 0 (0%) were not implemented at all. I noted that the entity did not prepare and submit annual monitoring plans and quarterly monitoring reports to OPM, MOFPED and NPA. There were also no monitoring and evaluation reports prepared by the entity as well as quarterly performance reports to assess performance. A number of weaknesses were noted in the management of COVID-19 interventions relating to donations in kind such as items were not valued, all items were not taken on charge by the entity staff, there was also no evidence that the quality of items received was checked and verified before receipt of these items, there was no evidence that the distribution of the items whose value was not established was approved by the task force and there was no evidence of acknowledgement of receipt for all items the Entity distributed. There were weaknesses in the management of the district's fleet including; lack of a fleet management policy, Fixed Assets Register not updated with acquisition cost, dates of purchase, amounts and estimated useful life on transport equipment, inadequate allocation of vehicles to departments/ units and vehicles not regularly inspected and reconciled, I noted that Hamurwa HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to inadequate funding, referrals of 12% of mothers due to inadequate basic medical equipment and blood transfusion services. I also noted inadequate funding from URF where only 73% of budgeted for funds were received.
26	Kisoro MC Opinion	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that as a 2-year-old entity, Kisoro Municipal was not significantly represented on NDP 2.

	Unqualified	<ul style="list-style-type: none"> The Municipal collected 21.4% of its budgeted local revenue and received 99.6% of the funds expected from treasury while 55% came from other government units. The municipal had unspent balances of UGX 0.312Bn which was sent back to treasury. All the 6 outputs were fully quantified and I noted challenges in implementation of quantified outputs where out of a sample of 6 outputs, only 4 (67%) were fully implemented and 2 (33%) were partially implemented. Out of four quarterly reports, only 3 (75%) were submitted on time. There were weaknesses in the management of the Municipals fleet including; improper maintenance of motor vehicle records, lack of approved a fleet management policy and insufficient fleet to the key service centers. I noted challenges in garbage management such as; lack of garbage management by-laws, lack a Garbage Management Strategy and Plan, inadequate funding, inadequate public awareness and sensitization, inadequate equipment and facilities for garbage collection and disposal. I noted challenges in the implementation physical development plans such as; lack of approved UPDP and detailed Plans, inadequate funding, failure to have a fully constituted physical planning committee and lack of development permits in support of on-going Physical Developments. I noted that UGX.0.068Bn for upgrading Zindiro health centre II to HC III was not utilized under the UGFIT. I noted that Municipal's newly built Zindiro Health Centre III faced challenges in delivery of services such as; failure to put the facility to the intended use and inadequate health staff.
27	Kazo DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 development plan revealed that as a district, Kazo's targets were captured in Kiruhura district and had not yet developed a strategic plan of its own. The district collected 8.8% of its budgeted local revenue and received 94.5% of the funds expected from treasury while no (0%) funds expected from external sources were received by year end. The district had unspent balances of UGX 0.367Bn which was sent back to treasury. The district had off-budget financing amounting to UGX 0.130Bn for the year contrary to the budget execution circular All the outputs were quantified and Out of the 12 quantified out-puts, 10 (83%) were fully implemented, while 2 (17%) were partially implemented. There were weaknesses in the management of the districts fleet including; failure to record vehicles in the format prescribed by Accountant general in the assets register, failure to carry out regular inspection and reconciliation of vehicles, un-updated Asset Management Module in the Financial Management System, absence of fleet management policy, inadequate allocation of vehicles to the key service centers and failure to prepare maintenance work plans. I noted unspent funds under UGFIT of UGX. 0.360Bn which was sent back to the consolidated fund. There were also delayed works under UGFIT particularly at Nkungu health center III upgrade I noted that Kazo Health Centre 1V faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment.
28	Rwampara DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that the district adopted strategic objectives from the mother district of Mbarara since it was only for one year in operation. The district collected 23% of its budgeted local revenue and received 98% of the funds expected from treasury and 104% from other government units while 0% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.34Bn which was sent back to treasury

		<ul style="list-style-type: none"> All the sampled outputs were quantified but I noted challenges in implementation of quantified outputs where out of the 20 quantified outputs, 19 (95%) was fully implemented, while 1 (5%) was partially implemented. I noted that the entity submitted the 4 quarterly performance reports after the required deadlines. I noted that a number of in-kind donations were not recorded in the receipt books and stores ledgers of the district. I noted that the District did not have land titles for over 89 pieces of land including schools and health centres There were weaknesses in the management of the district's fleet including; lack of a fleet management policy, none of the vehicles inspected were recorded in the format as prescribed by the Accountant General, which required among others capturing; estimated useful life, physical location, and condition, vehicles not annually inspected and reconciled in the assets register, inadequate allocation of vehicles to departments/units as the district only had one vehicle, there was no staff designated as transport officer in the district, as a result, fuel registers and monthly fuel reconciliations were not done I noted that Kinoni HC IV faced challenges in delivery of maternal health services such as lack of adequate medical equipment, failure to properly maintain medical equipment due to delays by regional medical maintenance workshop in Kabale to work on the machines even after requesting for repair services and non-functional Ultra sound scan machine (basic) for obstetrics. I also noted delayed Implementation of Upgrade of Nyaruhandagazi HC II to HC III which led to unutilized funds amounting to 338m.
	MOROTO BRANCH	
1	Nakapiripirit DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that 75% of the strategic targets were fully achieved, 25% were partially achieved. The district collected 88.9% of its budgeted local revenue and received 105.47% of the funds expected from treasury while 54.06% of funds expected from external sources were received by year end. The district had unspent balances of UGX2.254Bn which was sent back to treasury. I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 29 outputs 27 (93%) were fully quantified, while 2 (6.9%) were not quantified at all. Out of the 27 quantified out-puts, 8 (30%) were fully implemented, while 9 (33%) were partially implemented and 10 (37%) were not implemented Out of four quarterly reports, none were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX 191,506,951 for Covid interventions and UGX 165,530,229 was utilized. Only items worth UGX.25, 976,722 that were received in Kind were valued. There were also challenges in management of quarantine centers for instance lack of PPE for health workers and proper storage facilities. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted delayed physical progress of works under UgIFT. I noted that Tokora HC IV faced challenges in delivery of services such as lack of medical equipment and non-functioning equipment. I noted that the district paid un-disclosed gratuity arrears worth UGX.421,790,070. I noted anomalies in the payment of salaries.

2	Abim DLG	<ul style="list-style-type: none"> • I noted that funds totalling to UGX.1.12 billion were irregularly diverted from the activities on which they were budgeted and spent on other activities without seeking and obtaining the necessary approvals • The district also had unaccounted for administrative advances amounting to UGX.146.3 million. This receivable was not properly disclosed in the financial statements. • My review of the implementation of the 2015-2020 Strategic Plan revealed that out of 15 strategic targets, the district had fully achieved 8 (53.3%) targets, partially attained 5 (33.3%) targets, while 2 (13.3%) targets were not attained at all. • The district collected 55% of its budgeted local revenue and received 99% of the funds expected from treasury while 4% of funds expected from external sources were received by year end. The district had unspent balances of UGX.1.834Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX.40 million for the year contrary to the budget execution circular. • I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 16 outputs 12 (75%) were fully quantified while 4 (25%) were not quantified at all. Out of the 12 quantified out-puts, 7 (58.3%) were fully implemented, 3 (25%) were partially implemented while 2 (16.7%) were not implemented at all. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX.205.5 million for Covid interventions and UGX.165.5 million was utilized. UGX.40 million was returned to treasury. • I noted weakness in the management of the intervention such as; irregularities in procurements of items worth UGX.3.95 million and failure to account for funds amounting to UGX.22 million. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. • The District undertook wasteful expenditure worth UGX.147 million which was paid out in form of legal fees and court compensations to various persons. This amount was not budgeted for. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, planning for motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Abim District Hospital faced challenges in delivery of services such as lack of medical equipment, idle and non-functioning equipment, poor maintenance of available equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. • I noted anomalies in the implementation of the UgIFT program • There were anomalies in the management of payroll such as; non preparation of payroll reconciliations and inconsistent salary over payments • 57% of the approved staffing structure was not filled. • Under YLP, I noted failure to realise timely recovery of Disbursed funds, and non-maintenance of a repayments ledger • I noted low recovery rate of funds under the UWEP program.
---	----------	--

		<ul style="list-style-type: none"> The district lacked land titles for its land.
3	Napak DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that the strategic plan was not aligned to the District budget as projects worth UGX.7.418 Bn were included in the budget but not in the strategic plan Of the 23 strategic targets, 9 (40%) were fully achieved, while 10 (43%) were partially achieved and 4 (17%) were not achieved at all The district collected 147.6% of its budgeted local revenue and received 92.9% of the funds expected from treasury while 34.1 % of funds expected from external sources were received by year end. The district had unspent balances of UGX 1.01 Bn which was sent back to treasury. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 7 outputs, 5 outputs (71%) were fully quantified while 2 (29%) were not quantified at all. Out of the 5 quantified out-puts, 3 outputs (60%) were fully implemented, while 1 output (20%) was partially implemented and 1 output (20%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All of the four reports were submitted on time. There were no cases of inaccurate reporting of performance. The district received UGX 205 M for Covid interventions and UGX 165 M was utilized. I noted that all Items that were received in Kind were valued and taken on charge. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. I noted challenges in the implementation of the UgiFT program 41% of the district staff structure was not filled with key staff such as one procurement officer. Under UWEP, I noted that there were low recovery rates for the monies disbursed Under YLP, I noted that there was a failure to realize timely recovery of YLP funds. Under NUSAf, there was a failure to maintain records by sub-projects. I also noted that the district did not have land titles for the land where sub county head quarters.
4	Kotido DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 strategic plan revealed that it did not clearly set out both the long term and short term targets to be achieved thus making it difficult to ascertain the progress of implementation The district collected 85% of its budgeted local revenue and received 93.4% of the funds expected from treasury while 8.21% of funds expected from external sources were received by year end. The district had unspent balances of UGX.3.2 which was sent back to treasury. The district had off-budget financing amounting to UGX.203,157,834 for the year contrary to the budget execution circular I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 16 outputs, 12 outputs (75%) were fully quantified while 4 outputs (25%) were not quantified at all. Out of the 12 quantified out-puts, all were fully implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the 4 reports were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.225 M for Covid interventions and UGX.165M was utilized.

		<ul style="list-style-type: none"> • Items that were received in Kind were neither valued nor taken on charge. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy and shortfalls in funds allocated for motor vehicle maintenance. • I also noted that there was Non Preparation of Payroll Reconciliations. • I also noted that there was Poor management of Staff Personnel Files and payroll records.
5	Amudat DLG Opinion Unqualified	<ul style="list-style-type: none"> • I reviewed the strategic plan and noted that it did not clearly set out both the long term and short-term targets to be achieved thus making it difficult to ascertain the progress of implementation. • The district collected 104.5% of its budgeted local revenue and received 103% of the funds expected from treasury while 44.6% of funds expected from external sources were received by year end. 37.3% of transfers from other Government Units were also received. The district had unspent balances of UGX 0.53 Bn which was sent back to treasury. • Amudat District received off-budget financing to a tune of UGX.0.203Bn, which was never paid into the consolidated fund. • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 12 outputs, 10 outputs (83.3%) were fully quantified while 2 outputs (16.7%) were not quantified at all. Out of the 10 quantified out-puts, 5 outputs (50%) were fully implemented, while 4 outputs (40%) were partially implemented and 1 output (10%) not implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, none were submitted in time. • The annual performance report was not availed for audit hence performance could not be measured. • The district received UGX 203 million for Covid interventions and UGX 165 million was utilized. UGX 37,957,300 was not banked but spent at source • Some Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, and shortfalls in funds allocated for motor vehicle maintenance. • Under UgIFT, I noted incomplete/delayed works inadequate supervision, and lack a land title. • 76% of the district approved structure is not filled • Under URF, I noted funding deficit and anomalies in the utilisation of the released funds and failure to follow guidelines in operation of the road equipment • Under NUSAf-3 I noted that 53.7% of the projects submitted were funded. • I noted low recovery rate of amounts disbursed under YLP and UWEP.
6	Moroto DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 Strategic Plan revealed that out of 22 strategic targets, the district had fully achieved 9 (40.9%) targets, partially attained 10 (45.5%) targets, while 3 (13.6%) targets were not attained at all. • The district collected 53.6% of its budgeted local revenue and received 103% of the funds expected from treasury while 17% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.176Bn which was sent back to treasury.

		<ul style="list-style-type: none"> • The district had off-budget financing amounting to UGX.40 million for the year contrary to the budget execution circular • I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 7 outputs 4 (57%) were fully quantified, 2 (29%) were insufficiently quantified while 1 (14%) was not quantified at all. All the 4 (100%) quantified out-puts were fully implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX.205.5 million for Covid interventions and UGX.165.5 million was utilized. UGX.40 million was returned to treasury. • I noted weakness in the management of the intervention such as; irregularities in procurements of items worth UGX.18.9 million and failure to account for funds amounting to UGX.24.6 million. • Items that were received in Kind were not valued and there was no evidence of quality checks before distribution. • The District had accumulated receivables amounting to UGX.1.6 billion which relate to UWEP and YLP funds • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, planning for motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. • Under NUSAf III, I noted that there was irregular disbursement of funds worth UGX.1.2 billion to 23 sub-projects bank accounts in one tranche, contrary to the provisions of project agreements. • Under UgIFT, field inspection revealed works on Rupa Seed Secondary school were behind schedule. This was in addition to the contract price being over and above the indicative unit cost provided in the guidelines for a seed secondary school by over UGX.400 million. • 32% of the district staff structure was not filled with key departments of Finance and Internal audit lacking substantively appointed heads of department. • Under YLP, I noted the District did not maintain repayment ledgers for Youth Interest Groups and had recovered only UGX.455.6 million (52%) of the recoverable YLP funds. • Under UWEP, I noted that the District had only recovered UGX.72 million out of the expected disbursed amount of UGX.240.5 million. • The district has not secured land titles for majority of its land mainly the sub country headquarter offices, various health centers and primary schools which exposed the land to loss and encroachment.
7	Kaabong DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • I reviewed the strategic plan and noted that it did not clearly set out both the long term and short term targets to be achieved thus making it difficult to ascertain the progress of implementation. • The district collected 302% of its budgeted local revenue and received 94.5% of the funds expected from treasury while 1.2% of funds expected from external sources were received by year end. The district had unspent balances of UGX 2.042 Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX 58,983,300 for the year contrary to the budget execution circular • I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 9 outputs, 8 outputs (89%) were fully quantified while 1 (11%) was not quantified at all. Out of the 8 quantified out-puts, 6 outputs (75%) were fully implemented, while 1 output (12.5%) was partially

		<p>implemented and 1 output (12.5%) was not implemented.</p> <ul style="list-style-type: none"> • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX 184 million for Covid interventions and UGX 184million was utilized. • Some Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • UGX 35,003,659 was erroneously paid to staff who had been transferred to Karella District Local Government on 1st July 2019. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Kaabong hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment. • During audit inspections of the medical equipment, it was noted that the Hospital had some equipment that was non functional due to breakdown. • I noted in review of the Fixed Assets Register for District that, all medical equipment at the Kaabong District Hospital were not recorded in the register • 47% of the district staff structure was not filled with key staff such as district internal auditor missing. • I noted delay in disbursement of funds to sub projects under NUSAf • Under UWEP, I noted that there were low recovery rates for the monies disbursed. • I noted low recovery and untimely transfer of recovered funds to Bank of Uganda under the YLP. • Under works, I noted a funding deficit of URF and non-adherence to the guidelines in operation of road equipment.
8	<p>Nabilatuk DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • I noted that the District did not have a strategic plan and it was in its 2nd year of operation • The district collected 18.2% of its budgeted local revenue and received 103% of the funds expected from treasury while 21% of funds expected from external sources were received by year end. The district had unspent balances of UGX 0.374Bn which was sent back to treasury. • The district had off-budget financing amounting to UGX20,000,000 for the year contrary to the budget execution circular • All the sampled 23 outputs 23 (100%) were fully quantified, Out of the 23 quantified out-puts, 20 (87%) were fully implemented, while 3 (13%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of the 4 quarterly performance reports, all (100%) were not submitted in time. I noted inaccuracies in the performance reports submitted. • The district received UGX 186,780,300 for Covid interventions and 98.9% was utilized. • Items that were received in Kind were valued and there were quality checks before distribution. • There were also challenges in management of quarantine centers for instance lack of PPE for health workers and there was no mechanism of providing information from the 'outside' such as radios, phones and televisions.

		<ul style="list-style-type: none"> I noted a payment of undisclosed prior year arrears to a tune of UGX 19,877,488. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Nabilatuk HC IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment. I noted an under procurement Award of a VAT inclusive contract to a non-VAT registered supplier. I noted that there was delayed disbursement of funds to NUSAF projects.
9	Kotido MC Opinion Unqualified	<ul style="list-style-type: none"> I reviewed the strategic plan and noted that it did not clearly set out both the long term and short-term targets to be achieved thus making it difficult to ascertain the progress of implementation. The district collected 108% of its budgeted local revenue and received 89.8% of the funds expected from treasury. The Municipal Council had unspent balances of UGX 0.198 Bn which was sent back to treasury. The district had no off-budget financing for the year under review. I noted challenges in quantification of outputs which affects assessment of performance. Out of a sample of 5 outputs, 4outputs (80%) were fully quantified while 1(20%) was not quantified at all. Out of the 4 quantified out-puts, 2outputs (50%) were fully implemented, while 1 output (25%) was partially implemented and 1 output (25%) not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, None were submitted on time. I also noted cases of inaccurate reporting of performance. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Kotido Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment, understaffing 55% of the district staff structure was not filled with key staff such as Principal Human Resource Officer There were weaknesses in garbage management including; failure to develop by-laws on garbage management, non-maintenance of data and records on the garbage generated, declining funding for garbage management, inadequate equipment and facilities and lack of protective wear I noted that the Municipality did not have an approved UPDP and detailed plans to facilitate physical developments. I noted that there were some ongoing physical developments without development permits and there was no evidence provided to confirm that the Municipal Council was taking action to have these developments discontinued. I noted that there were low recovery rates for the amounts disbursed, under UWEP and YLP I noted anomalies during the inspection of sampled projects.
10	Moroto RRH Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation revealed the strategic plan did not have clear strategic goals and targets The hospital collected 75% of its budgeted local revenue and received 96% of the

		<p>funds expected from treasury while there were no expected external sources. The district had unspent balances of UGX 0.578 Bn which was sent back to treasury.</p> <ul style="list-style-type: none"> The hospital had off-budget financing amounting to UGX. 2.241 for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 6 outputs 4 (67%) were fully quantified while 2 (33%) were not quantified at all. Out of the 4 quantified out-puts, 2 (50%) were fully implemented, while 2 (50%) were partially implemented. The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. None of the four quarterly reports were submitted. I noted unsupported pension and gratuity payments to a tune of UGX 88,932,768 32.2% of the hospital staff structure was not filled with key staff such as Senior Consultant (Medicine). There were weaknesses in the management of the hospitals fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Moroto RRH hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment and poor maintenance of available equipment. I noted delayed Construction Works for Maternity Ward by 5 months and Staff Housing Units by 1 month by the time of audit. Moroto RRH's Board of governors expired on May 2020.
11	Moroto MC <u>Opinion</u> Qualified	<ul style="list-style-type: none"> I noted that funds to a tune of UGX.187,244,191 were diverted/ mischarged I noted a variance of UGX.227,265,319 between total payments for Operating and Investing activites in the statement of Cashflows and the total payments as per the IFMS payment register. I noted a variance of UGX.250,876,955 between the domestic arrears paid as per the cashflow statement and the movement of the payables figure as per the statement of financial position. The district had unsupported payables of UGX 726,161,821 My review of the implementation of the 2015-2020 strategic plan revealed that 78% of the strategic targets were fully achieved, while 22% were partially achieved. The municipal collected 20% of its budgeted local revenue and received 85.4% of the funds expected from treasury. The municipal had unspent balances of UGX 0.754bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 5 outputs 1 (20%) was insufficiently quantified while 4 (80%) were not quantified at all. The Municipality did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the four (100%) quarterly performance reports were submitted past the deadline In addition, I also noted under expenditure that there were Irregular payments made through the imprest bank account There were weaknesses in the management of the municipals fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted under payroll that there were Payments to persons not on the municipality payroll worth UGX.17,452,752 and Underpayment of salaries

		<ul style="list-style-type: none"> I noted that Moroto Municipality had poor maintenance of data and records on the Garbage generated, Inadequate funding for Garbage management, Failure to undertake Public awareness and sensitization, Inadequate Public awareness and sensitization, Inadequate Equipment and facilities for Garbage collection and disposal and Lack of protective wear I noted that there were weaknesses in the following; Failure to have a fully constituted Physical Planning Committee, Inadequate Funding of the Detailed Plans of the Physical Development Plan Activities, Lack of Development Permits in Support of on-going Physical Developments. I noted that the municipality awarded VAT inclusive contracts to non-VAT registered suppliers.
12	Karenga DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the Strategic Plan revealed that Karenga did not prepare one at all and therefore spent UGX.9.9Bn without the guidance of a strategic development plan The district collected 32% of its budgeted local revenue and received 106% of the funds expected from treasury while 6% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.2Bn which was sent back to treasury. The district had off-budget financing amounting to UGX.40 million for the year contrary to the budget execution circular I noted a challenge in quantification of out-puts which affects assessment of performance. Out of a sample of 18 outputs 16 (88%) were fully quantified, 1 (6%) was insufficiently quantified while 1 (6%) was not quantified at all. Out of the 16 quantified out-puts, 7 (44%) were fully implemented, 5 (31%) were partially implemented while 4 (25%) were not implemented at all. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.205.5 million for Covid interventions and UGX.165.5 million was utilized. UGX.40 million was returned to treasury. I noted weakness in the management of the intervention such as; irregularities in procurements of items worth UGX.17.7 million and failure to account for funds amounting to UGX.7 million. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were no challenges in management of quarantine centers. 28% of the district staff structure was not filled with key staff such as district engineer, HODs for water and production departments missing The district lacked land titles for the 10 hectares of land where the new district headquarters are being constructed which exposed the land to loss and encroachment There were weaknesses in the management of the districts fleet including; planning for motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, and shortfalls in funds allocated for motor vehicle maintenance. I noted that Karenga Health Centre IV faced challenges in delivery of services such as lack of medical equipment, idle and non-functioning equipment, as well as poor maintenance of available equipment. I noted inconsistency in salary payments amounting to UGX.7.5 million. The district had unaccounted for administrative advances amounting to UGX.28.1 million and awarded VAT inclusive contracts to VAT non-registered suppliers worth UGX.295.4 million causing a financial loss to government of UGX.43.1 million.

		<ul style="list-style-type: none"> I noted that the District did not prepare quarterly arrears of revenue returns and neither was local revenue assessment conducted during the year under review. Construction of new District Headquarters in Kidepo worth UGX.147.2 million remained incomplete due to conflict on the site of construction between the District and the Uganda Wildlife Authority. My review of public procurement revealed that procurements worth UGX.46.1 million were awarded and executed without being included in the annual procurement work plan. Under YLP, I noted the District did not maintain repayment ledgers for Youth Interest Groups and only recovered UGX.84.6 million (22%) of the recoverable YLP funds. Under UWEP, I noted that the District had not recovered any money out of the expected disbursed amount of UGX.105.8 million.
	SOROTI BRANCH	
1	Bukedea DLG Opinion Qualified	<ul style="list-style-type: none"> I noted that on note 27 to the Financial Statements UGX 0.216Bn was deducted from the opening cash and cash equivalents. I noted that the reserves in the Statement of Changes on page 7 of the Financial Statements in Equity are over stated by the UGX.0.279Bn. The cash and cash equivalents in the Statement of Financial Position were over stated by UGX. 0.062Bn. My review of the implementation of 2015-2020 strategic plan revealed that 33% of the sampled targets were fully achieved, while 42% were partially achieved and 25% were not achieved at all. The district collected 45% of its budgeted local revenue and received 100% of the funds expected from treasury and 49% from other government units while 0% funds budgeted from external sources was realized. The district had unspent balances of UGX 0.266Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects performance. Out of a sample of 13 outputs, 12 (92.3%) were fully quantified, 1 (7.7%) was not quantified at all. Out of the 12 quantified out-puts, 8 (66%) were fully implemented, while 2 (17%) were partially implemented and 2 (17%) were not implemented at all during the year. The district did not prepare nor submit the annual monitoring plans to MoFPED, MoLG and NPA and also the entity did not also submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required. All the 4 quarterly performance reports were submitted after the set deadline had passed. I noted challenges under the management of COVID 19 supplementary funds such as; total cash receipts of UGX. 0.002Bn received from the International Donor organisations for was spent at source, Out of the total receipts of UGX 0.165Bn from the UCF, for CoVID-19 interventions, UGX 0.013Bn (8%) remained unspent, failure to adhere to the Budgets and work plans. The donations received in-kind were not valued, the items lacked utilisation documents and there was no evidence that the quality of items received was checked and verified before receipt.
2	Soroti DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 84% of the sampled targets were fully achieved, 16% were partially achieved while none were not achieved at all. The district collected 70% of its budgeted local revenue and received 102% of the funds expected from treasury, 6% of funds expected from other government units while 8.49% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.573Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of

		<p>performance. Out of a sample of 18 outputs 15 (83%) were fully quantified, 1 (5%) was insufficiently quantified while 2 (12%) were not quantified at all. Out of the 15 quantified out-puts, 12 (80%) were fully implemented; 1 (6%) was partially implemented while 2 (14%) were not implemented.</p> <ul style="list-style-type: none"> The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. I noted weakness in the management of the intervention such as; insufficiently approved work plans and irregularities in procurements of items. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centres. I noted unpaid pension and gratuity of Ugx. 321M. I noted court cases and contingencies due to non-availability of the Attorney General's services to the district cases. The district lacked land titles for 175 pieces which exposed the land to loss and encroachment. 43% of the district staff structure was not filled with key staff. I noted grounded road equipment. There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. I noted that Tiriri Health Centre Iv faced challenges in delivery of services such; as lack of adequate medical equipment, Idle medical equipment, failure to properly maintain medical equipment and 11% of the mothers referred to other health units. Under the UgIFT program; there were delayed works at Asuret Seed School. I noted under absorption of payroll funds by Ugx.1.086Bn. I noted irregularities in the implementation of projects like the delayed transfer of NUSAf 3 funds of Ugx.131M to beneficiaries, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.751M and Ugx.11M respectively. I noted non-functional water sources under the Water for use and production.
3	Kaberamaido DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 30.5% of the sampled targets were fully achieved, 38.9% were partially achieved while 30.5% were not achieved at all. The district collected 49% of its budgeted local revenue and received 99% of the funds expected from treasury, 91% of funds expected from other government units while 88% of funds expected from external sources were received by year end. The district had unspent balances of UGX.113M which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 19 outputs, 13 (68%) were fully quantified, 6 (32%) were not quantified at all. Out of the 13 quantified out-puts, 10 (77%) were fully implemented, while 2 (15%) were partially implemented and 1 (8%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.165M for covid -19 interventions and all was utilized and there was full disclosure.

		<ul style="list-style-type: none"> • I noted a weakness in the management of the intervention such as; insufficiently quantified work plans. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. • I noted missing district assets. • 57% of the district staff structure was not filled with key staff. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles, and shortfalls in funds allocated for motor vehicle maintenance. • I noted payroll irregularities like underutilization of funds of Ugx.505M and non-reconciliation of salary payments each month. • I noted that Kaberamaido hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, poor maintenance of available equipment, staffing gaps and lack of sufficient data on delivery of mothers. • There were also delayed works under UGFIT particularly at Kakure seed school. • I noted irregularities under the URF like under funding of Ugx.39M and inadequate routine manual and mechanised periodic maintenance of various roads. • I noted procurement irregularities like the award of VAT inclusive contracts to non VAT registered contractors, absence of contracts committee and failure to prepare contract implementation plans and reports. • I noted dilapidated school structures at Kagga and Abaata primary schools under education management. • I noted non-functional water sources under the water for use and production program. • I noted irregularities in the implementation of projects like the delayed utilization of funds of Ugx.28M under the NUSAf 3 by the respective beneficiaries, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.337M and Ugx.186M respectively.
4	Dokolo DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 26% of the sampled targets were fully achieved, 30% were partially achieved while 44% were not achieved at all. • The district collected 42% of its budgeted local revenue and received 100% of the funds expected from treasury, , 81% of funds expected from other government units while 46% of funds expected from external sources were received by year end. The district had unspent balances of UGX.368M which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 22 outputs, 16 (73%) were fully quantified, 6 (27%) were not quantified at all. Out of the 16 quantified out-puts, 10 (63%) were fully implemented, while 6 (37%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 1 (25%) was submitted on time. I also noted cases of inaccurate reporting of performance. • The district received UGX. 225M for -19 interventions and all was utilized. UGX.39M was used at source contrary to the Law. • I noted weakness in the management of the intervention such as; insufficiently quantified work plans and irregularities in procurements of items. • Items that were received in Kind were neither valued nor taken on charge and

		<p>there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers.</p> <ul style="list-style-type: none"> • I noted that the district accumulated outstanding commitments worth UGX.1.136Bn as a combination of YLP, UWEP funds and WHT. • I noted pension and gratuity arrears of Ugx.94M. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, irregularities in planning for Motor vehicle acquisition, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles, and shortfalls in funds allocated for motor vehicle maintenance. • I noted that Dokolo hospital faced challenges in delivery of services such as lack of medical equipment, idle equipment, nonfunctional equipment, poor maintenance of available equipment, failure to record donated equipment in the register and lack of sufficient data on delivery of mothers. • There were also delayed works under UGFIT particularly at Adok, Awelo and Adagmon Health centre IIs upgrade to IIIs. • I noted non reconciliation of salary payments each month. • 43% of the district staff structure was not filled with key staff. • I noted irregularities under URF like under funding of Ugx.145M and irregular routine manual and mechanized periodic maintenance of various roads. • I noted irregularities in the procurement management like failure to prepare contract implementation plans, failure to sign code of ethics conduct and failure to appoint contract supervisors. • I noted dilapidated school classroom structures at Akwong primary school. • I noted poor supervision of 8 boreholes under DWSCG. • I noted irregularities in the implementation of projects like under funding of Ugx.0.176Bn, delayed transfer of funds to beneficiaries under the NUSAf 3 project and noncompliance to the repayment schedule of the YLP & UWEP of Ugx.918M and Ugx.223M respectively.
5	Katakwi DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 71% of the sampled targets were fully achieved, 18% were partially achieved while 11% were not achieved at all. • The district collected 58% of its budgeted local revenue and received 100% of the funds expected from treasury, 75% of funds expected from other government units while 11% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.241Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 11 (100%) were fully quantified. Out of the 11 quantified out-puts, 4 (36%) were fully implemented; 5 (46%) was partially implemented while 2 (18%) were not implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centres for instance lack of PPE for health workers. • I noted outstanding commitments of Ugx.23M under URA, salary and pension arrears of Ugx.159M and 644M respectively and further increase of payables by 390%.

		<ul style="list-style-type: none"> • I noted court cases and garnishee orders. • I noted undisclosed prior year's salary arrears of Ugx.33M • I noted non –remitted salary deductions of Ugx.146. • I noted unbudgeted for expenditure of Ugx.29M. • There were weaknesses in the management of the district fleet including; insufficient funding for the purchase of vehicles, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. • I noted payroll irregularities like 41.3% of the district staff structure was not filled with key staff, delayed access of the payroll and failure to perform salary reconciliations. • I noted that Katakwi District Hospital faced challenges in delivery of services such; as lack of adequate medical equipment, inadequate storage space for the medical equipment, Idle and non-functioning medical equipment, drug stock outs and 8.8% of the mothers referred to other health units. • Under the UgIFT program; works at Palam Seed School. • I noted irregularities in the procurement management failure to publish notice of the best evaluated bidder, failure to carry out a market survey, low competitive bidding and erroneous bid evaluation. • I noted under funding of Ugx.166M and poorly routine manual and mechanized maintenance of various roads. • I noted poor quality supply of desks to some schools, incomplete works at various schools, poor pupil to facility ratios and various inadequate school facilities under educational management. • I noted non-functional water sources under the use and production program • I noted irregularities in the implementation of projects like under funding of Ugx.287M and delayed disbursement of funds under the NUSAf 3 program, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.705M and Ugx.28M respectively. • I noted irregularities in asset management like un-updated asset register and failure to dispose- off recommended assets.
6	Kumi DLG Opinion Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 67% of the sampled targets were fully achieved, 33% were partially achieved while none were not achieved at all. • The district collected 73% of its budgeted local revenue and received 99% of the funds expected from treasury, 40% of funds expected from other government units while 91% of funds expected from external sources were received by year end. The district had unspent balances of UGX.2.126Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 18 outputs 11 (61%) while 7 (39%) were not quantified at all. Out of the 11 quantified out-puts, 7 (64%) were fully implemented; 4 (36%) were partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • The district received UGX.205M for Covid interventions and UGX.165million was utilized. • I noted a weakness in the management of the intervention such as; irregularities in procurements of items. • Items that were received in Kind were neither valued nor taken on charge and

		<p>there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers.</p> <ul style="list-style-type: none"> • I noted an increase in court cases and contingencies against the district from 21 to 23 cases. • 36% of Atutur Hospital staff structure was not filled with key staff and the hospital faced drug stock outs. • I noted lack of land titles for district land. • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance • I noted that Kumi health centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, failure to properly maintain medical equipment, idle medical equipment, 11% of the mothers referred to other health units and inadequate hospital water supply. • I noted irregular routine manual and mechanised periodic maintenance of various roads under URF. • I noted delayed works on various roads under the Rural Transport Infrastructure program. • I noted shoddy works and plans at the construction of two class room block at Agule primary school under education management. • I noted irregularities in the procurement management like low competitive bidding and failure to follow the evaluation criteria set in the soliciting documents. • I noted payroll irregularities like salary payments of Ugx.9M paid outside IPPs and failure to update the preliminary and final payrolls. • I noted irregularities in the implementation of projects like under funding of Ugx.1.144Bn, under absorption of Ugx.0.871Bn under the NUSAf 3 project, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.455M and Ugx.132M respectively and the under absorption of Ugx.235M under the Micro projects program.
7	Amolatar DLG Opinion Qualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 63% of the sampled targets were fully achieved, 38% were partially achieved while none were not achieved at all. • The district collected 25% of its budgeted local revenue and received 100% of the funds expected from treasury, 84% of funds expected from other government units while 11% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.536Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 13 outputs 9 (69%) were fully quantified while 4 (31%) were not quantified at all. Out of the 9 quantified out-puts, 6 (66%) were fully implemented; 2 (22%) were partially implemented while 1 (12%) was not implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • I noted weakness in the management of the intervention like irregularities in procurements of items. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centres for instance lack of PPE for health workers.

		<ul style="list-style-type: none"> There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. I noted salary payment of Ugx.30M outside IPPS. I noted that Amolatar Health Centre IV faced challenges in delivery of services such; as understaffing, lack of adequate medical equipment, failure to properly maintain medical equipment, idle medical equipment, and 12.41% of the mothers referred to other health units. Under the UgIFT program; there were delayed works at various upgrades from Health Centre IIs to Health centres IIIs' like Nakatit, Lwemikomago Health centre IIs and payment of incomplete works at Nakatiti Health Centre II. I noted dilapidated school structures at Wabunua and Chwakara Primary Schools.
8	Kapelebyong DLG Opinion Qualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that the district did not develop a development plan for the period under review for assessment. The district collected 75% of its budgeted local revenue and received 98% of the funds expected from treasury, 32% of funds expected from other government units while 55% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.894Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 13 outputs 10 (77%) were fully quantified, 3 (33%) was insufficiently quantified. Out of the 10 quantified out-puts, 7 (70%) were fully implemented; 2 (20%) were partially implemented while 1 (10%) was not implemented. UGX.222M was diverted/mischarged during the year The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. The district received UGX.1705M for Covid interventions and UGX.149M was utilized. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. I noted that the district had un-recognised pension and gratuity arrears of Ugx.185M. I noted un-recognised staff salaries not paid during the year of Ugx.58M. 51% of the district staff structure was not filled with key staff. The district lacked land titles for 70 pieces which exposed the land to loss and encroachment. I noted that the district store accommodation is inadequate and in bad condition. There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to staff entitled and inadequate funding of vehicle maintenance. I noted that Kapelebyong Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, Idle and non-functional medical equipment and 4% of the mothers referred to other health units. I noted under absorption of payroll funds by Ugx.0.624Bn. I noted irregularities in the implementation of projects like the delayed transfer of funds of Ugx.765M to beneficiaries and non-accounted for funds of Ugx.199M under the NUSAf 3 program I noted noncompliance to the repayment schedule of Ugx.338M and failure to transfer recovered funds to the national revolving funds account under the YLP.

		<ul style="list-style-type: none"> I noted noncompliance with the repayment schedules of Ugx.105M under the UWEP. I noted non-functional water sources under the Water for use and production. I noted under performance of the maintained kilometres of road of 12Kms and poorly maintained roads under the periodic maintenance under URF.
9	Serere DLG Opinion Qualified	<ul style="list-style-type: none"> I noted misstated figure in the financial statement My review of the implementation of the 2015-2020 revealed that 34% of the sampled targets were fully achieved, 56% were partially achieved while 11% were not achieved at all. The district collected 64.3% of its budgeted local revenue and received 99% of the funds expected from treasury, 35.2% of funds expected from other government units while 10.2% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.318Bn which was sent back to treasury. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 5 (45%) were fully quantified while 6 (55%) were not quantified at all. Out of the 5 quantified out-puts, 4 (80%) were fully implemented; 1 (20%) was partially implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters was also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. I noted weaknesses in the management of the intervention such as; insufficiently quantified work plans and failure to account for funds amounting to UGX.12M Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centres. I noted total liability of Ugx.1.867Bn. 30.4% of the district staff structure was not filled with key staff. I noted lack of ownership deeds There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. I noted that Serere District Hospital faced challenges in delivery of services such; as lack of adequate medical equipment, idle medical equipment, failure to properly maintain medical equipment, non-functional equipment and 4% of the mothers referred to other health units. Under the UgIFT program; there were delayed works at Kagwara Seed School and Oburin HC II, irregular payment variations, diversion of funds of Ugx.145M and the up-grade of Aarapo, Oburin & Kagwara HC II to III's'. I noted irregularities under the URF like the underfunding of Ugx.176M and the routine manual and mechanised maintenance on various roads. I noted irregularities in the implementation of projects like under funding of Ugx. 762M and delayed implementation of projects under NUSAf 3 program, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.807M and Ugx.272M respectively.
10	Amuria DLG Opinion Unqualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 40.9% of the sampled targets were fully achieved, 45.5% were partially achieved while 13.6% were not achieved at all. The district collected 56.6% of its budgeted local revenue and received 95% of the funds expected from treasury, 55.5% of funds expected from other government units while 28% of funds expected from external sources were

		<p>received by year end. The district had unspent balances of UGX.170M which was sent back to treasury.</p> <ul style="list-style-type: none"> The district had off-budget financing amounting to UGX.528M for the year contrary to the budget execution circular. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 21 outputs 13 (61.9%) were fully quantified, 2 (9.5%) were insufficiently quantified while 14 (66.7%) were not quantified at all. Out of the 13 quantified out-puts, 10 (76.9%) were fully implemented, while 2 (15.4%) were partially implemented and 1 output (7.7%) was not implemented. The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, only 2 (50%) were submitted on time. I also noted cases of inaccurate reporting of performance. The district received UGX.209M for Covid interventions and UGX.169M was utilized. UGX.4M was used at source contrary to the Law. I noted weakness in the management of the intervention such as; insufficiently quantified work plans. Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of PPE for health workers. 46% of the district staff structure was not filled with key staff such as district engineer, chief finance officer, senior planner among others. There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements and shortfalls in funds allocated for motor vehicle maintenance. I noted that Amuria hospital faced challenges such as inadequate medical equipment, failure to properly maintain medical equipment, non-functional equipment and 13% of the mothers referred to other health units. There were also delayed works under UGFIT particularly at Akeriau and Alere health center IIIs and inadequate contract supervision and monitoring. I noted under funding of Ugx.416M, low cost sealing and poorly managed periodic manual and mechanized maintenance of various roads under the URF program. I also noted dilapidated classroom structures that are not fit for sheltering pupils at Aojakitoi primary school under education management program. I noted slow recovery of funds under the YLP & UWEP of Ugx.629M and Ugx.178M respectively.
11	<p>Ngora DLG</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 20% of the sampled targets were fully achieved, 60% were partially achieved while 20% were not achieved at all. The district collected 41% of its budgeted local revenue and received 103% of the funds expected from treasury, 75% of funds expected from other government units while 12% of funds expected from external sources were received by year end. I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 12 outputs 7 (59%) were fully quantified, 1 (8%) was insufficiently quantified while 4 (33%) were not quantified at all. Out of the 7 quantified out-puts, 7 (100%) were fully implemented. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. Items that were received in Kind were not valued, not taken on charge and no evidence of quality checks before distribution and poor communication of

		<p>donations received. There were also challenges in management of quarantine centres.</p> <ul style="list-style-type: none"> • 64% of the district staff structure was not filled with key staff such as district engineer missing. • I noted 47 and 37 non-functional boreholes and shallow wells respectively. • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to staff, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. • I noted that Ngora Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, failure to properly maintain medical equipment, idle medical equipment and 6% of the mothers referred to other health units. • Under the UgIFT program; there were delayed works at Ngora Seed School. • I noted salary payment of Ugx.25M paid outside the IPPS. • I noted challenges in URF like underfunding by Ugx.104M, poorly maintained roads, irregular and poorly mechanised maintenance roads. • I noted challenges in the incomplete school construction works under the education department management. • I noted irregularities in the implementation of projects like under funding by Ugx.211M, the delayed implementation of projects under the NUSAf 3 project, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.569M and Ugx.227M respectively. • I noted delayed works at Ngora Health Centre IV for the construction of a maternity ward under the health management.
12	Kumi MC <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 60% of the sampled targets were fully achieved, 40% were partially achieved. • The council collected 46% of its budgeted local revenue and received 100% of the funds expected from treasury while 35% of funds expected from other government units by year end. The council had unspent balances of UGX.0.144Bn which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 8 outputs 7 (87%) were fully quantified while 1 (13%) was not quantified at all. Out of the 7 quantified out-puts, 5 (71%) were fully implemented, 2 (29%) were partially implemented. • The council did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. • I noted outstanding payables of Ugx.45M • I noted lack of land title for the municipal land. • I noted failure to pay retirees pension of Ugx.8M • I noted grounded assets for the municipal. • There were weaknesses in the management of the council fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, noncompliance with vehicle allocations to staff, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. • I noted that Kumi Health Centre IV faced challenges in delivery of services such; Idle medical equipment, failure to properly maintain medical equipment and 1.4% of the mothers referred to other health units. • I noted irregularities in garbage management like nonexistence and adherence to

		<p>garbage management by-laws, lack of data and records about garbage management, inadequate funding of garbage management, inadequate public awareness and sensitization and inadequate equipment and facilities for garbage collection and disposal, inappropriate disposal of garbage in the municipal and lack of protective wear.</p> <ul style="list-style-type: none"> • I noted that the municipality had irregularities in UPDP management like lack of approved UPDP and detailed plans and inadequate funding of the physical planning section. • I noted inappropriate routine manual and mechanised maintenance of roads. • I noted irregular payment of salary and pension of Ugx.20M outside IPPS.
13	<p>Soroti MC</p> <p>Opinion Unqualified</p>	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 revealed that 16.7% of the sampled targets were fully achieved, 33% were partially achieved while 50% were not achieved at all. • The district collected 33% of its budgeted local revenue and received 58% of the funds expected from treasury, 74% of funds expected from other government units while 24% of funds expected from external sources were received by year end. The district had unspent balances of UGX.596M which was sent back to treasury. • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs, 5 (45.5%) were fully quantified, 4 (36.4%) were insufficiently quantified while 2 (18.2%) were not quantified at all. Out of the 5 quantified out-puts, 4 (80%) were fully implemented, while 1 (20%) was partially implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. All the four quarterly performance reports were not submitted in time. I also noted cases of inaccurate reporting of performance. • I noted that the municipality has over 15 pending court cases as disclosed in the financial statements • I noted that by the end of the financial year, the municipality had domestic arrears of Ugx.81M. • There were weaknesses in the management of the districts fleet including; short falls in funding vehicle acquisitions, failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, allocation of vehicles with engine capacities beyond staff entitlements, allocation of vehicles to key departments and inadequate funds allocated for motor vehicle maintenance. • I noted that Diana HC IV faced challenges in delivery of services such as lack of medical equipment, idle equipment, failure to properly maintain medical equipment, failure to record donated equipment in the register, lack of sufficient data on delivery of mothers and 94% of the mothers referred to other health units. • I noted payroll irregularities like failure to carry out monthly salary reconciliations, 24% of the council district staff structure was not filled with key staff and delayed and under remittance of PAYE of Ugx.23M. • I noted garbage management irregularities like lack of garbage management by-laws, poorly maintained garbage management data and records, inadequate public awareness and sensitization, inadequate equipment and facilities for garbage collections and disposal and under funding by 57%. • I noted inadequate funding of Ugx.3.290Bn, failure to have up to date physical development plans and lack of development permits to the ongoing physical developments under the UPDP management. • I noted under funding of Ugx.3.146Bn under the USMID-(MISG) program. • I noted under funding of Ugx.266M under the URF program and poorly managed

		<p>manual and mechanised maintenance on various roads of the council.</p> <ul style="list-style-type: none"> I noted non – compliance with the repayment schedules of the YLP & UWEP of Ugx.122M and Ugx.98M respectively.
14	Soroti RRH <u>Opinion</u> Qualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 67% of the sampled targets were fully achieved, 33% were partially achieved while none were not achieved at all. The Hospital collected 145.8% of its budgeted local revenue while received 91% of the funds expected from treasury. The hospital had unspent balances of UGX.86M which was sent back to treasury. The hospital had off-budget financing amounting to UGX.0.937Bn for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 9 outputs 1 (11%) was fully quantified, 6 (66%) were insufficiently quantified while 2 (23%) were not quantified at all. The 1 quantified out-put was partially implemented. The hospital did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. Out of four quarterly reports, Out of four quarterly reports, all the 4 (100%) were not submitted on time. I also noted cases of inaccurate reporting of performance Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centers for instance lack of ICU and isolation unit. I noted domestic arrears of Ugx.0.387Bn by end of year 2019/2020. I noted accounting irregularities like failure to keep revenue registers for NTR and mismanagement of NTR revenue. I noted dilapidated staff quarters at the hospital There were weaknesses in the management of the hospital fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general and absence of fleet management policy inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. I noted that the regional referral hospital faced challenges in delivery of services such; as lack of adequate medical equipment, Idle medical equipment, failure to properly maintain medical equipment, 34% of the mothers referred to other health units and drug stock outs. I noted a non- updated asset register. I noted inadequate stores space, delays in disposal of grounded assets and failure to engrave all hospital assets.
15	Otuoke DLG <u>Opinion</u> Qualified	<ul style="list-style-type: none"> My review of the implementation of the 2015-2020 revealed that 22% of the sampled targets were fully achieved, 78% were partially achieved while none were not achieved at all. The district collected 110% of its budgeted local revenue and received 100% of the funds expected from treasury, 79% of funds expected from other government units while 34% of funds expected from external sources were received by year end. The district had unspent balances of UGX.0.272Bn which was sent back to treasury. The district had off-budget financing amounting to UGX593M for the year contrary to the budget execution circular I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 11 outputs 9 (82%) were fully quantified, 1 (9%) was insufficiently quantified while 1 (9%) was not quantified at all. Out of the 9 quantified out-puts, 8 (89%) were fully implemented; none was partially implemented while 1 (12%) were not implemented.

		<ul style="list-style-type: none"> • The Quarterly performance reports for all the 4 quarters were also submitted beyond deadlines. I also noted cases of inaccurate reporting of performance. I also noted cases of inaccurate reporting of performance • The district received UGX.165M for Covid interventions and UGX.165M was utilized. • I noted weakness in the management of the intervention such as; insufficiently quantified work plans and failure to account for funds amounting to UGX.42M. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. There were also challenges in management of quarantine centres. • I noted outstanding commitments of unpaid pension and salary of Ugx.685M and Ugx.115M respectively. • I noted payment of un-budgeted domestic arrears of Ugx.112M. • I noted a delayed removal of staff from the payroll of Ugx.15M. • There was failure to update revenue registers. • I noted unsupported pension and gratuity payments of Ugx.323M • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. • I noted payroll management irregularities like 36.2% of the district staff structure was not filled with key staff and failure to perform salary reconciliation each month. • I noted that Otupe Health Centre IV faced challenges in delivery of services such; as lack of adequate medical equipment, idle medical equipment, failure to properly maintain medical equipment, staffing gap of 28.8%, non-functional equipment, 9.5% of the mothers referred to other health units and drug stock outs. • Under the UgIFT program; there was noncompliance to the contractual terms by the contractor and incomplete upgrade of Ogwette Health centre II to III. • I noted irregularities in the procurement management like un-justified direct procurements. • I noted under funding of Ugx.111M and irregularities on the periodic manual and mechanized maintenance of various roads under the URF program. • I noted poor quality desks supplied to selected schools under the education management. • I noted non-functional water sources under the water for use and productions program. • I noted irregularities in the implementation of projects like the delayed transfer of NUSAf 3 funds of Ugx.131M to beneficiaries, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.751M and Ugx.11M respectively • I noted under absorption of payroll funds by Ugx.1.086Bn. • I noted irregularities in the implementation of projects like the delayed funds disbursement under the NUSAf 3 project, noncompliance to the repayment schedule of the YLP & UWEP of Ugx.569M and Ugx.116M respectively. • I noted lack of land titles for the district land.
16	Kalaki DLG <u>Opinion</u> Unqualified	<ul style="list-style-type: none"> • My review of the implementation of the 2015-2020 was not done due to the absence of a strategic development plan. • The district collected 25% of its budgeted local revenue and received 95% of the funds expected from treasury, 94% of funds expected from other government units while 100% of funds expected from external sources were received by year end. The district had unspent balances of UGX.1.169Bn which was sent back to treasury.

	<ul style="list-style-type: none"> • I noted challenges in quantification of out-put which affects assessment of performance. Out of a sample of 8 outputs 5 (62%) were fully quantified while 3 (38%) were not quantified at all. Out of the 5 quantified out-puts, 5 (100%) were fully implemented. • The district did not prepare annual monitoring plans neither were quarterly monitoring reports prepared and submitted. The Quarterly performance reports for 3 of the 4 quarters were also submitted beyond deadlines. • Items that were received in Kind were neither valued nor taken on charge and there was no evidence of quality checks before distribution. • 40% of the district staff structure was not filled with key staff like the District Engineer. • There were weaknesses in the management of the district fleet including; failure to record vehicles in the asset register and in the format prescribed by Accountant general, absence of fleet management policy, inadequate allocation of vehicles to key departments and inadequate funding of vehicle maintenance. • I noted payroll irregularities like under absorption of payroll funds of Ugx.624M and failure to perform salary reconciliations. • I noted that Kalaki Health Centre III faced challenges in delivery of services such; as lack of adequate medical equipment and 15.8% of the mothers referred to other health units. • I noted mismanagement on some sections of the periodic maintenance of roads. • I noted noncompliance with the repayment schedules of UWEP of Ugx.181M • I noted irregularities in the YLP management like noncompliance with the repayment schedules by Ugx636M and failure to transfer the recovered funds to the national revolving fund.
--	---

**ANNEXURE IV - LLGs, CLASSIFIED AUDITS,
ENGINEERING AUDITS, FORENSIC
INVESTIGATIONS AND SPECIAL AUDITS, IT
AUDITS AND THE THEMES THAT WERE AUDITED
DURING THE FY2019/2020**

No	Name of	Category	Period
1	Adekmino	Subcounty	2018/19
2	Adok	Subcounty	2018/19
3	Agikdak	Subcounty	2018/19
4	Aqule	Subcounty	2018/19
5	Agwingiri	Subcounty	2018/19
6	Akisim	Subcounty	2018/19
7	Akoromit	Subcounty	2018/19
8	Akwon	Subcounty	2018/19
9	Alango	Subcounty	2018/19
10	Aligoi	Subcounty	2018/19
11	Alwa	Subcounty	2018/19
12	Aminit	Subcounty	2018/19
13	Amolatar	Town Council	2018/19
14	Amuria	Town Council	2018/19
15	Amwoma	Subcounty	2018/19
16	Apapai	Subcounty	2018/19
17	Apopong	Subcounty	2018/19
18	Atiira	Subcounty	2018/19
19	Atutur	Subcounty	2018/19
20	Batta	Subcounty	2018/19
21	Benet	Subcounty	2018/19
22	Binyiny	Subcounty	2018/19
23	Binyiny	Town Council	2018/19
24	Bubiita	Subcounty	2018/19
25	Bubyangu	Subcounty	2018/19
26	Budadiri	Town Council	2018/19
27	Budaka	Subcounty	2018/19
28	Budaka	Town Council	2018/19
29	Budaka	Subcounty	2018/19
30	Bududa	Subcounty	2018/19
31	Bududa	Town Council	2018/19
32	Budwale	Subcounty	2018/19
33	Bufumbo	Subcounty	2018/19
34	Buhehe	Subcounty	2018/19
35	Bukalasi	Subcounty	2018/19
36	Bukasakya	Subcounty	2018/19
37	Bukedea	Subcounty	2018/19
38	Bukedea	Town Council	2018/19
39	Bukhabusi	Subcounty	2018/19
40	Bukhaweka	Subcounty	2018/19
41	Bukhulo	Subcounty	2018/19
42	Bukiabi	Subcounty	2018/19
43	Bukibokolo	Subcounty	2018/19
44	Bukiende	Subcounty	2018/19
45	Bukigai	Subcounty	2018/19
46	Bukiise	Subcounty	2018/19
47	Bukusu	Subcounty	2018/19
48	Bukwo	Subcounty	2018/19
49	Bukwo	Town Council	2018/19
50	Bukyambi	Subcounty	2018/19
51	Bulambuli	Town Council	2018/19
52	Bulangira	Subcounty	2018/19
53	Bulangira	Town Council	2018/19
54	Bulecheke	Subcounty	2018/19
55	Bulegeni	Subcounty	2018/19
56	Bulumbi	Subcounty	2018/19
57	Bumalimba	Subcounty	2018/19
58	Bumasheti	Subcounty	2018/19

No	Name of	Category	Period
59	Bumasifwa	Subcounty	2018/19
60	Bumasikye	Subcounty	2018/19
61	Bumayoka	Subcounty	2018/19
62	Bumbo	Town Council	2018/19
63	Bumboli	Subcounty	2018/19
64	Bumugibile	Subcounty	2018/19
65	Bunabwana	Subcounty	2018/19
66	Bunyinza	Town Council	2018/19
67	Busaba	Subcounty	2018/19
68	Busaba	Town Council	2018/19
69	Busano	Subcounty	2018/19
70	Bushigayi	Town Council	2018/19
71	Bushika	Subcounty	2018/19
72	Bushiribo	Subcounty	2018/19
73	Bushiyi	Subcounty	2018/19
74	Busiu	Town Council	2018/19
75	Busolwe	Subcounty	2018/19
76	Busolwe	Town Council	2018/19
77	Busukuya	Subcounty	2018/19
78	Butaleja	Subcounty	2018/19
79	Butaleja	Town Council	2018/19
80	Butebo	Town Council	2018/19
81	Butiru	Subcounty	2018/19
82	Butta	Subcounty	2018/19
83	Buwali	Subcounty	2018/19
84	Buwangani	Town Council	2018/19
85	Buyaga	Town Council	2018/19
86	Central Division-Kapchorwa MC	Division	2018/19
87	Chelekura	Subcounty	2018/19
88	Chekpwatsa	Subcounty	2018/19
89	Chesower	Subcounty	2018/19
90	Dabani	Subcounty	2018/19
91	Dokolo	Town Council	2018/19
92	Eastern Division-Busia	Division	2018/19
93	Eastern Division-Kapchorwa MC	Division	2018/19
94	Eastern Division-Tororo	Division	2018/19
95	Goli Goli	Subcounty	2018/19
96	Himutu	Subcounty	2018/19
97	Iki Iki	Town Council	2018/19
98	Industrial Division-Mbale MC	Division	2018/19
99	Kaato	Subcounty	2018/19
100	Kabarwa	Subcounty	2018/19
101	Kabei	Subcounty	2018/19
102	Kaberamaido	Subcounty	2018/19
103	Kaberamaido	Town Council	2018/19
104	Kabuna	Subcounty	2018/19
105	Kabwangasi	Town Council	2018/19
106	Kabweru	Subcounty	2018/19
107	Kadama	Subcounty	2018/19
108	Kadama	Town Council	2018/19
109	Kadimukoli	Subcounty	2018/19
110	Kadungulu	Town Council	2018/19
111	Kagumu	Subcounty	2018/19
112	Kakoli	Subcounty	2018/19
113	Kamet	Subcounty	2018/19
114	Kamonkoli	Town Council	2018/19
115	Kamu	Subcounty	2018/19
116	Kamuda	Subcounty	2018/19
117	Kamatut	Subcounty	2018/19
118	Kangole	Subcounty	2018/19
119	Kapelebyong	Subcounty	2018/19
120	Kapelebyong	Town Council	2018/19
121	Kaproron	Subcounty	2018/19
122	Kaproron	Town Council	2018/19

No	Name of	Category	Period
123	Kaptererwo	Subcounty	2018/19
124	Kapujan	Subcounty	2018/19
125	Kasasira	Subcounty	2018/19
126	Kasilo	Town Council	2018/19
127	Kasodo	Subcounty	2018/19
128	Katakwi	Subcounty	2018/19
129	Katakwi	Town Council	2018/19
130	Katira	Subcounty	2018/19
131	Khabutora	Subcounty	2018/19
132	Kibale	Subcounty	2018/19
133	Kibuku	Subcounty	2018/19
134	Kibuku	Town Council	2018/19
135	Kidetok	Town Council	2018/19
136	Kidongole	Subcounty	2018/19
137	Kirewa	Subcounty	2018/19
138	Kituti	Subcounty	2018/19
139	Kobulubulu	Subcounty	2018/19
140	Kocheka	Subcounty	2018/19
141	Koena	Subcounty	2018/19
142	Komuge	Subcounty	2018/19
143	Kongunga	Town Council	2018/19
144	Kortek	Subcounty	2018/19
145	Kuju	Subcounty	2018/19
146	kukutu	Subcounty	2018/19
147	Kumi	Subcounty	2018/19
148	Kumi North	Division	2018/19
149	Kumi South Division	Division	2018/19
150	Kwanyiny	Subcounty	2018/19
151	Kwapa	Subcounty	2018/19
152	Kwarikwar	Subcounty	2018/19
153	Kwera	Subcounty	2018/19
154	Kyere	Subcounty	2018/19
155	Lukhonge	Subcounty	2018/19
156	Lwakhkha	Town Council	2018/19
157	Lwasso	Subcounty	2018/19
158	Lwatama	Subcounty	2018/19
159	Lyama	Subcounty	2018/19
160	Magale	Town Council	2018/19
161	Magola	Subcounty	2018/19
162	Magoro	Subcounty	2018/19
163	Majanji	Subcounty	2018/19
164	Malaba	Town Council	2018/19
165	Manafwa	Town Council	2018/19
166	Marungatuny	Subcounty	2018/19
167	Masaba	Subcounty	2018/19
168	Masafu	Subcounty	2018/19
169	Mazimasa	Subcounty	2018/19
170	Mella	Subcounty	2018/19
171	Mollo	Subcounty	2018/19
172	Mugiti	Subcounty	2018/19
173	Mukuju	Subcounty	2018/19
174	Mulanda	Subcounty	2018/19
175	Muntu	Subcounty	2018/19
176	Muyembe	Subcounty	2018/19
177	Nabiganda	Town Council	2018/19
178	Nabiswa	Subcounty	2018/19
179	Naboa	Subcounty	2018/19
180	Nabongo	Subcounty	2018/19
181	Nabumali	Town Council	2018/19
182	Nabweya	Subcounty	2018/19
183	Nagongera	Subcounty	2018/19
184	Nagongera	Town Council	2018/19
185	Nakaloke	Town Council	2018/19
186	Nakatsi	Subcounty	2018/19
187	Nalondo	Subcounty	2018/19

No	Name of	Category	Period	
188	Nalwanza	Subcounty	2018/19	
189	Namabasa	Subcounty	2018/19	
190	Namabya	Subcounty	2018/19	
191	Namasale	Subcounty	2018/19	
192	Namasale	Town Council	2018/19	
193	Namayonyi	Subcounty	2018/19	
194	Namboko	Subcounty	2018/19	
195	Namisindwa	Town Council	2018/19	
196	Namisuni	Subcounty	2018/19	
197	Nandere	Subcounty	2018/19	
198	Nangako	Town Council	2018/19	
199	Nankodo	Subcounty	2018/19	
200	Nansanga	Subcounty	2018/19	
201	Nauyo Bugema	Town Council	2018/19	
202	Nawanjofu	Subcounty	2018/19	
203	Naweyo	Subcounty	2018/19	
204	Ngora	Subcounty	2018/19	
205	Ngora	Town Council	2018/19	
206	Nkaloke	Subcounty	2018/19	
207	Northern Division Mbale MC	Division	2018/19	
208	Nyero	Subcounty	2018/19	
209	Nyondo	Subcounty	2018/19	
210	Obalanga	Subcounty	2018/19	
211	Ochero	Subcounty	2018/19	
212	Ogwette	Subcounty	2018/19	
213	Okungur	Subcounty	2018/19	
214	Ollilim	Subcounty	2018/19	
215	Olio	Subcounty	2018/19	
216	Olok	Subcounty	2018/19	
217	Omodoi	Subcounty	2018/19	
218	Ongongoja	Subcounty	2018/19	
219	Opwateta	Subcounty	2018/19	
220	Orum	Subcounty	2018/19	
221	Osukuru	Subcounty	2018/19	
222	Otuke	Town Council	2018/19	
223	Palam	Subcounty	2018/19	
224	Pallisa	Subcounty	2018/19	
225	Paya	Subcounty	2018/19	
226	Pingire	Subcounty	2018/19	
227	Puti- Puti	Subcounty	2018/19	
228	Riwo	Subcounty	2018/19	
229	Senendet	Subcounty	2018/19	
230	Serere	Town Council	2018/19	
231	Sibanga	Subcounty	2018/19	
232	Sikuda	Subcounty	2018/19	
233	Simu	Subcounty	2018/19	
234	Sironko	Town Council	2018/19	
235	Sisiyi	Subcounty	2018/19	
236	Sisuni	Subcounty	2018/19	
237	Sop Sop	Subcounty	2018/19	
238	SOROTI	Subcounty	2018/19	
239	Soroti Eastern	Division	2018/19	
240	Soroti Northern	Division	2018/19	
241	Suam	Subcounty	2018/19	
242	Tademeru	Subcounty	2018/19	
243	Tirinyi	Town Council	2018/19	
244	Tororo Eastern	Division	2018/19	
245	Tubur	Subcounty	2018/19	
246	Tulel	Subcounty	2018/19	
247	Usuk	Subcounty	2018/19	
248	Wanale	Subcounty	2018/19	
249	Wanale Division Mbale	Division	2018/19	
250	Wesswa	Subcounty	2018/19	
251	Western division - Busia	Division	2018/19	
252	Western division	-	Division	2018/19

No	Name of	Category	Period
	Kapchorwa		
253	Western Division Tororo Mc	Division	2018/19
254	Western Division, Soroti Municipal Council	Division	2018/19
255	Willa	Subcounty	2018/19
256	Lukole	Subcounty	2018/19
257	Omot	Subcounty	2018/19
258	Adilang	Subcounty	2018/19
259	Patongo	Subcounty	2018/19
260	Wol	Subcounty	2018/19
261	Arum	Subcounty	2018/19
262	Namakora	Subcounty	2018/19
263	Omiya Anyima	Subcounty	2018/19
264	Patiko	Subcounty	2018/19
265	Odek	Subcounty	2018/19
266	Ongako	Subcounty	2018/19
267	Paicho	Subcounty	2018/19
268	Awach	Subcounty	2018/19
269	Bobi	Subcounty	2018/19
270	Koch Goma	Subcounty	2018/19
271	Anaka	Subcounty	2018/19
272	Pajule	Subcounty	2018/19
273	Acholibur	Subcounty	2018/19
274	Atanga	Subcounty	2018/19
275	Purongo	Subcounty	2018/19
276	Orom	Subcounty	2018/19
277	Rwengwe	Subcounty	2018/19
278	Engaju	Subcounty	2018/19
279	Nyakishana	Subcounty	2018/19
280	Kyamuhunga	Subcounty	2018/19
281	Bumbaire	Subcounty	2018/19
282	KAKANJU	Subcounty	2018/19
283	Masha	Subcounty	2018/19
284	Kabingo	Subcounty	2018/19
285	Kikagate	Subcounty	2018/19
286	Birere	Subcounty	2018/19
287	Kashumba	Subcounty	2018/19
288	Mbaare	Subcounty	2018/19
289	Rushasa	Subcounty	2018/19
290	Kinoni	Subcounty	2018/19
291	Burungu	Subcounty	2018/19
292	Kenshunga	Subcounty	2018/19
293	Rwemikoma	Subcounty	2018/19
294	Kanoni	Subcounty	2018/19
295	Kanyaryeru	Subcounty	2018/19
296	Sanga	Subcounty	2018/19
297	Engari	Subcounty	2018/19
298	Kitura	Subcounty	2018/19
299	Bubaare	Subcounty	2018/19
300	Bugamba	Subcounty	2018/19
301	Mwizi	Subcounty	2018/19
302	Kagongi	Subcounty	2018/19
303	Kashare	Subcounty	2018/19
304	Rwanyamahembe	Subcounty	2018/19
305	Rubindi	Subcounty	2018/19
306	Mutara	Subcounty	2018/19
307	Bitereko	Subcounty	2018/19
308	Kanyabwanga	Subcounty	2018/19
309	Mitooma	Subcounty	2018/19
310	Ntungamo	Subcounty	2018/19
311	Rugarama	Subcounty	2018/19
312	Rwekiniro	Subcounty	2018/19
313	Bwongyera	Subcounty	2018/19
314	Itojo	Subcounty	2018/19
315	Kayonza	Subcounty	2018/19

No	Name of	Category	Period
316	Ruhaama	Subcounty	2018/19
317	Ngoma	Subcounty	2018/19
318	Katunguru	Subcounty	2018/19
319	Magambo	Subcounty	2018/19
320	Rutooto	Subcounty	2018/19
321	Kirugu	Subcounty	2018/19
322	Kitagata	Subcounty	2018/19
323	KASANA	Subcounty	2018/19
324	Masheruka	Subcounty	2018/19
325	Kikyusa	Subcounty	2018/19
326	Makulubita	Subcounty	2018/19
327	Nyimbwa	Subcounty	2018/19
328	Zirobwe	Subcounty	2018/19
329	Kasawo	Subcounty	2018/19
330	Kyampisi	Subcounty	2018/19
331	Katikamu	Subcounty	2018/19
332	Kakooge	Subcounty	2018/19
333	Wabinyonyi	Subcounty	2018/19
334	Kapeeka	Subcounty	2018/19
335	Butuntumula	Subcounty	2018/19
336	Bumunanika	Subcounty	2018/19
337	Kalungi	Subcounty	2018/19
338	Wakiso	Subcounty	2018/19
339	Bussi	Subcounty	2018/19
340	Mende	Subcounty	2018/19
341	Bigasa	Subcounty	2018/19
342	Kitanda	Subcounty	2018/19
343	Kibibi	Subcounty	2018/19
344	Ngando	Subcounty	2018/19
345	Kabulasoke	Subcounty	2018/19
346	Kyegonza	Subcounty	2018/19
347	Maddu	Subcounty	2018/19
348	Kyamulibwa	Subcounty	2018/19
349	Lwabenge	Subcounty	2018/19
350	Mukungwe	Subcounty	2018/19
351	Buwunga	Subcounty	2018/19
352	Kyanamukaaka	Subcounty	2018/19
353	Maanyi	Subcounty	2018/19
354	Butayunja	Subcounty	2018/19
355	Kikandwa	Subcounty	2018/19
356	Bulera	Subcounty	2018/19
357	Kalangalo	Subcounty	2018/19
358	Namungo	Subcounty	2018/19
359	Kiringente	Subcounty	2018/19
360	Kituntu	Subcounty	2018/19
361	Nkozi	Subcounty	2018/19
362	Kiganda	Subcounty	2018/19
363	Kiyuni	Subcounty	2018/19
364	Madudu	Subcounty	2018/19
365	Myanzi	Subcounty	2018/19
366	Manyogasseka	Subcounty	2018/19
367	Kibalinda	Subcounty	2018/19
368	KAwOwO	Subcounty	2018/19
369	Sipi	Subcounty	2018/19
370	Chema	Subcounty	2018/19
371	cheptrerech	Subcounty	2018/19
372	Munarya	Subcounty	2018/19
373	LUSHA	Subcounty	2018/19
374	Bumwonni	Subcounty	2018/19
375	Buwagogo	Subcounty	2018/19
376	Bupoto	Subcounty	2018/19
377	Bubutu	Subcounty	2018/19
378	Bugobero	Subcounty	2018/19
379	Bumbo	Subcounty	2018/19
380	Busiu	Subcounty	2018/19

No	Name of	Category	Period
381	Bukonde	Subcounty	2018/19
382	Bungokho	Subcounty	2018/19
383	Bungokho-Mutoto	Subcounty	2018/19
384	Busoba	Subcounty	2018/19
385	Bugitimwa	Subcounty	2018/19
386	Buteza	Subcounty	2018/19
387	Buwasa	Subcounty	2018/19
388	Buyobo	Subcounty	2018/19
389	Masaba	Subcounty	2018/19
390	Nalusala	Subcounty	2018/19
391	Kaderuna	Subcounty	2018/19
392	Kameruka	Subcounty	2018/19
393	Iki-Iki	Subcounty	2018/19
394	Kamonkoli	Subcounty	2018/19
395	Kakule	Subcounty	2018/19
396	Kachomo	Subcounty	2018/19
397	Busitema	Subcounty	2018/19
398	Lumino	Subcounty	2018/19
399	Lunyo	Subcounty	2018/19
400	Buyanga	Subcounty	2018/19
401	Busime	Subcounty	2018/19
402	Masinya	Subcounty	2018/19
403	Budumba	Subcounty	2018/19
404	Kachonga	Subcounty	2018/19
405	Busabi	Subcounty	2018/19
406	Kirika	Subcounty	2018/19
407	Buseta	Subcounty	2018/19
408	Tirinyi	Subcounty	2018/19
409	Butebo	Subcounty	2018/19
410	Kameke	Subcounty	2018/19
411	Kamuge	Subcounty	2018/19
412	Gogonyo	Subcounty	2018/19
413	Kabwangasi	Subcounty	2018/19
414	Petete	Subcounty	2018/19
415	Kisoko	Subcounty	2018/19
416	Rubongi	Subcounty	2018/19
417	Merikit	Subcounty	2018/19
418	Petta	Subcounty	2018/19
419	Nabuyoga	Subcounty	2018/19
420	Iyolwa	Subcounty	2018/19
421	Kiziranfumbi	Subcounty	2018/19
422	Bugambe	Subcounty	2018/19
423	Kyabigambire	Subcounty	2018/19
424	Kyangwali	Subcounty	2018/19
425	Buseruka	Subcounty	2018/19
426	Bwanswa	Subcounty	2018/19
427	Mabaale	Subcounty	2018/19
428	Kagadi	Subcounty	2018/19
429	Kasambya	Subcounty	2018/19
430	Kisiita	Subcounty	2018/19
431	Matale	Subcounty	2018/19
432	Kakindo	Subcounty	2018/19
433	Nkooko	Subcounty	2018/19
434	Burora	Subcounty	2018/19
435	Kabamba	Subcounty	2018/19
436	Kyaterekera	Subcounty	2018/19
437	Kyenzige	Subcounty	2018/19
438	Busaana	Subcounty	2018/19
439	Kangulumira	Subcounty	2018/19
440	Bbaale	Subcounty	2018/19
441	Kayonza	Subcounty	2018/19
442	Kayunga	Subcounty	2018/19
443	Mutunda	Subcounty	2018/19
444	Masindi-Port	Subcounty	2018/19
445	Bwijanga	Subcounty	2018/19

No	Name of	Category	Period
446	Bulidha	Subcounty	2018/19
447	Buwunga	Subcounty	2018/19
448	Nabukalu	Subcounty	2018/19
449	Wairasa	Subcounty	2018/19
450	Buyende	Subcounty	2018/19
451	Kidera	Subcounty	2018/19
452	Buyanga	Subcounty	2018/19
453	Nawandala	Subcounty	2018/19
454	Nambale	Subcounty	2018/19
455	Nakalama	Subcounty	2018/19
456	Imanyiro	Subcounty	2018/19
457	Kigandalo	Subcounty	2018/19
458	Kityerera	Subcounty	2018/19
459	Mpungwe	Subcounty	2018/19
460	Nakigo	Subcounty	2018/19
461	Ibulanku	Subcounty	2018/19
462	Igombe	Subcounty	2018/19
463	Nawanyingi	Subcounty	2018/19
464	Budondo	Subcounty	2018/19
465	Butagaya	Subcounty	2018/19
466	Bukooma	Subcounty	2018/19
467	Irongo	Subcounty	2018/19
468	Bulongo	Subcounty	2018/19
469	Bukanga	Subcounty	2018/19
470	Buwaaya	Subcounty	2018/19
471	Busamuzi	Subcounty	2018/19
472	Bugaya	Subcounty	2018/19
473	Nairambi	Subcounty	2018/19
474	Bufumira	Subcounty	2018/19
475	Bujjumba	Subcounty	2018/19
476	Kayamuswa	Subcounty	2018/19
477	Buswale	Subcounty	2018/19
478	Banda	Subcounty	2018/19
479	Buhemba	Subcounty	2018/19
480	Kibaale	Subcounty	2018/19
481	Magada	Subcounty	2018/19
482	Nsinze	Subcounty	2018/19
483	Amudat	Subcounty	2018/19
484	Nabilatuk	Subcounty	2018/19
485	Lolachat	Subcounty	2018/19
486	Moruita	Subcounty	2018/19
487	Loregae	Subcounty	2018/19
488	Katikekile	Subcounty	2018/19
489	Rupa	Subcounty	2018/19
490	Nakapelimoru	Subcounty	2018/19
491	Rengen	Subcounty	2018/19
492	Kapedo	Subcounty	2018/19
493	Karenga	Subcounty	2018/19
494	Loyoro	Subcounty	2018/19
495	Sidak	Subcounty	2018/19
496	Kaabong East	Subcounty	2018/19
497	Lodiko	Subcounty	2018/19
498	Lotukei	Subcounty	2018/19
499	Nyakwae	Subcounty	2018/19
500	Iriiri	Subcounty	2018/19
501	Ngoleriet	Subcounty	2018/19
502	Loregecora	Subcounty	2018/19
503	Kyanamira	Subcounty	2018/19
504	Kamuganguzi	Subcounty	2018/19
505	Muko	Subcounty	2018/19
506	Buhara	Subcounty	2018/19
507	Butanda	Subcounty	2018/19
508	Kashambya	Subcounty	2018/19
509	Bukimbiri	Subcounty	2018/19
510	Kanaba	Subcounty	2018/19

No	Name of	Category	Period
511	Kirundo	Subcounty	2018/19
512	Murora	Subcounty	2018/19
513	Nyabwisenya	Subcounty	2018/19
514	Nyakabande	Subcounty	2018/19
515	Nyundo	Subcounty	2018/19
516	Kambuga	Subcounty	2018/19
517	Nyamirama	Subcounty	2018/19
518	Mpungu	Subcounty	2018/19
519	Kihiji	Subcounty	2018/19
520	Nyanga	Subcounty	2018/19
521	Nyakinoni	Subcounty	2018/19
522	Kinaba	Subcounty	2018/19
523	Kebisoni	Subcounty	2018/19
524	Nyakishenyi	Subcounty	2018/19
525	Nyarushanje	Subcounty	2018/19
526	Bugangari	Subcounty	2018/19
527	Buyanja	Subcounty	2018/19
528	Omoro	Subcounty	2018/19
529	Aloi	Subcounty	2018/19
530	Amugo	Subcounty	2018/19
531	Apala	Subcounty	2018/19
532	Abia	Subcounty	2018/19
533	Aputi	Subcounty	2018/19
534	Awelo	Subcounty	2018/19
535	Arwotcek	Subcounty	2018/19
536	Etam	Subcounty	2018/19
537	Ibuje	Subcounty	2018/19
538	Nambieso	Subcounty	2018/19
539	Agwata	Subcounty	2018/19
540	Dokolo	Subcounty	2018/19
541	Kangai	Subcounty	2018/19
542	Okwalongwen	Subcounty	2018/19
543	Okwongodul	Subcounty	2018/19
544	Adekokwok	Subcounty	2018/19
545	Aromo	Subcounty	2018/19
546	Ngetta	Subcounty	2018/19
547	Adwari	Subcounty	2018/19
548	Okwang	Subcounty	2018/19
549	Madi Opei	Subcounty	2018/19
550	Agoro	Subcounty	2018/19
551	Padibe East	Subcounty	2018/19
552	Abarilela	Subcounty	2018/19
553	Acowa	Subcounty	2018/19
554	Asamuk	Subcounty	2018/19
555	Orungo	Subcounty	2018/19
556	Wera	Subcounty	2018/19
557	Ogolai	Subcounty	2018/19
558	Akeriau	Subcounty	2018/19
559	Apeduru	Subcounty	2018/19
560	Arapai	Subcounty	2018/19
561	Katine	Subcounty	2018/19
562	Kachumbala	Subcounty	2018/19
563	Kolir	Subcounty	2018/19
564	Malera	Subcounty	2018/19
565	Anyara	Subcounty	2018/19
566	Otuboi	Subcounty	2018/19
567	Bululu	Subcounty	2018/19
568	Kalaki	Subcounty	2018/19
569	Aperkira	Subcounty	2018/19
570	Kakure	Subcounty	2018/19
571	Ngariam	Subcounty	2018/19
572	Toroma	Subcounty	2018/19
573	Mukongoro	Subcounty	2018/19
574	Ongino	Subcounty	2018/19
575	Kanyumu	Subcounty	2018/19

No	Name of	Category	Period
576	Mukura	Subcounty	2018/19
577	Kowin	Subcounty	2018/19
578	Kapir	Subcounty	2018/19
579	Bugondo	Subcounty	2018/19
580	Kadungulu	Subcounty	2018/19
581	Kateta	Subcounty	2018/19
582	Labori	Subcounty	2018/19
583	Asuret	Subcounty	2018/19
584	Gweri	Subcounty	2018/19
585	Bukuuku	Subcounty	2018/19
586	Kichwamba	Subcounty	2018/19
587	Kisomoro	Subcounty	2018/19
588	Mugusu	Subcounty	2018/19
589	Kasenda	Subcounty	2018/19
590	Kateebwa	Subcounty	2018/19
591	Bubukwanga	Subcounty	2018/19
592	Busara	Subcounty	2018/19
593	Kahunge	Subcounty	2018/19
594	Mahyoro	Subcounty	2018/19
595	Nkoma	Subcounty	2018/19
596	Ntara	Subcounty	2018/19
597	Nyabbani	Subcounty	2018/19
598	Biguli	Subcounty	2018/19
599	Kasitu	Subcounty	2018/19
600	Bukonzo	Subcounty	2018/19
601	Bwera	Subcounty	2018/19
602	Kisinga	Subcounty	2018/19
603	Kitswamba	Subcounty	2018/19
604	Rukooki	Subcounty	2018/19
605	Bugoye	Subcounty	2018/19
606	Karusandara	Subcounty	2018/19
607	Kisuba	Subcounty	2018/19
608	Kirumya	Subcounty	2018/19
609	Nyakiyumbu	Subcounty	2018/19
610	Kilembe	Subcounty	2018/19
611	Kitholhu	Subcounty	2018/19
612	Kyondo	Subcounty	2018/19
613	Maliba	Subcounty	2018/19
614	Mukunyu	Subcounty	2018/19
615	Kakabara	Subcounty	2018/19
616	Ruyonza	Subcounty	2018/19
617	Rwetuha	Subcounty	2018/19
618	Kyarusozi	Subcounty	2018/19
619	Bufunjo	Subcounty	2018/19
620	Butiiti	Subcounty	2018/19
621	Nyankwanzi	Subcounty	2018/19
622	Nyabuharwa	Subcounty	2018/19
623	Rwebisengo	Subcounty	2018/19
624	Bweramule	Subcounty	2018/19
625	Nombe	Subcounty	2018/19
626	Uleppi	Subcounty	2018/19
627	Pajulu	Subcounty	2018/19
628	Logiri	Subcounty	2018/19
629	Odupi	Subcounty	2018/19
630	Ogoko	Subcounty	2018/19
631	Arivu	Subcounty	2018/19
632	Pawor	Subcounty	2018/19
633	Aroi	Subcounty	2018/19
634	Oluko	Subcounty	2018/19
635	Uriama	Subcounty	2018/19
636	Ayivuni	Subcounty	2018/19
637	Midia	Subcounty	2018/19
638	Kuluba	Subcounty	2018/19
639	Abuku	Subcounty	2018/19
640	Dranya	Subcounty	2018/19

No	Name of	Category	Period
641	Kijomoro	Subcounty	2018/19
642	Metu	Subcounty	2018/19
643	Dufile	Subcounty	2018/19
644	Gimara	Subcounty	2018/19
645	Lefori	Subcounty	2018/19
646	Laropi	Subcounty	2018/19
647	Erussi	Subcounty	2018/19
648	Nebbi	Subcounty	2018/19
649	Pakwach	Subcounty	2018/19
650	Wadelai	Subcounty	2018/19
651	Panyimur	Subcounty	2018/19
652	Parombo	Subcounty	2018/19
653	Kuru	Subcounty	2018/19
654	Odravu	Subcounty	2018/19
655	Apo	Subcounty	2018/19
656	Romogi	Subcounty	2018/19
657	Ariwa	Subcounty	2018/19
658	Kerwa	Subcounty	2018/19
659	Minakulu	Subcounty	2018/19
660	Aber	Subcounty	2018/19
661	Acaba	Subcounty	2018/19
662	Iceme	Subcounty	2018/19
663	Kamdini	Subcounty	2018/19
664	Myene	Subcounty	2018/19
665	Oilim	Subcounty	2018/19
666	Bwikhonge	Subcounty	2018/19
667	Mukoto	Subcounty	2018/19
668	Bukhalu	Subcounty	2018/19
669	Kanginima	Subcounty	2018/19
670	Kakoro	Subcounty	2018/19
671	Butandiga	Subcounty	2018/19
672	Bukyabo	Subcounty	2018/19
673	Buhugu	Subcounty	2018/19
674	Zesui	Subcounty	2018/19
675	Busulani	Subcounty	2018/19
676	Bunyafwa	Subcounty	2018/19
677	Buwalasi	Subcounty	2018/19
678	Bukiyi	Subcounty	2018/19
679	Bumasobo	Subcounty	2018/19
680	Buluganya	Subcounty	2018/19
681	Buginyanya	Subcounty	2018/19
682	Masira	Subcounty	2018/19
683	Bunambutye	Subcounty	2018/19
684	Bulaago	Subcounty	2018/19
685	Bukhalu	Subcounty	2018/19
686	Bwikhonge	Subcounty	2018/19
687	Kaptanya	Subcounty	2018/19
688	Kaserem	Subcounty	2018/19
689	Gamogo	Subcounty	2018/19
690	Kitawoi	Subcounty	2018/19
691	Kapsinda	Subcounty	2018/19
692	Kabeninya	Subcounty	2018/19
693	Amukol	Subcounty	2018/19
694	Kwosir	Subcounty	2018/19
695	Moyok	Subcounty	2018/19
696	Kiriki	Subcounty	2018/19
697	Kaptum	Subcounty	2018/19
698	Ngenge	Subcounty	2018/19
699	Magale	Subcounty	2018/19
700	Tsekululu	Subcounty	2018/19
713	13 Classified audits		
714	1 Engineering Audit involving 15 projects under UNRA		
743	29 Forensic and Special Audits		
748	5 IT audits		
751	3 Themes		

ANNEXURE V – DEFERRED AUDITS 2018-2019

No.	Entity	CAT	Sector
1	Ankara	MDA	Public admin
2	Canberra	MDA	Public admin
3	Kuala Lampur	MDA	Public admin
4	Abuja	MDA	Public admin
5	QUISP	Project	Trade
6	Uganda Livestock Institute	SC	Accountability
7	DICOSS	Project	Trade
8	Refugee Host relations in N. Uganda	Project	Education
9	WELSPRING - EDUCATING LAWYERS FOR SOCIAL CHANGE	Project	Education
10	Conflict Related Sexual Violence in forms of Context, Logic and Impact	Project	Education
11	Building National Capacity to adopt the 2nd edition of the International Protocol on the Documentation and Investigation of Sexual Violence in Conflict-PSVI	Project	Education
12	Provision of Legal Aid and Psychosocial services to Refugees, asylum seekers and Deportees in Uganda	Project	Education
13	TB & Emerging infectious diseases (Boston University	Project	Education
14	MEPI-NURTURE	Project	Education
15	Provide Legal Aid & Counselling to Refugee and failed asylum seekers	Project	Education
16	Conjugal Slavery in war; Partnership for the study of enslavement, Marriage and Masculinities	Project	Education
17	THRIVE	Project	Education
18	MUCHAP-audit for 4 years	Project	Education
19	MAK TRYPANOGEN	Project	Education
20	Carnegie: Postgraduate training and research programs	Project	Education
21	NORHED - (Agreement No: UGA-13/0023)	Project	Education
22	TTI Phase 2 Institutional Support: (MISR) Centre File: 107906-001	Project	Education
23	Support Makerere Institute of Social Research - Project	Project	Education
24	For the Doctoral Program in Social Studies at the Makerere Institute for Social Research	Project	Education
25	Core Funding for forced	Project	Education

No.	Entity	CAT	Sector
	migrants and Transitional Justice		
26	Health Information Training & Research in AE for Improved Health Care (HI-TRAIN PROJECT)	Project	Education
27	Land Justice and Post-Election Governance	Project	Education
28	DGF - Promoting Public Interest Lawyering in Uganda;	Project	Education
29	Support of a workshop and Mphil student fellowships	Project	Education
30	Confucius institute	Project	Education
31	REVAMP	Project	Education
32	SOCIAL NETWORKS	Project	Education
33	DIPT	Project	Education
34	ADEPIT	Project	Education
35	EXTEND	Project	Education
36	MRI NIH	Project	Education
37	CAD	Project	Education
38	TLD	Project	Education
39	RASA	Project	Education
40	VOICES	Project	Education
41	SKILL ACQUISITION	Project	Education
42	BREEDING SITE	Project	Education
43	SMART DISCHAGE	Project	Education
44	VLIR RWIZI	Project	Education
45	DISCO	Project	Education
46	BEMEIC	Project	Education
47	MAMA NA MTOTO	Project	Education
48	MAAIF - Proposed Livestock Marketing and Production Infrastructure Projects	Engineering	Agriculture
49	Nakapiripirit Technical Institute	School	Education
50	Kotido PTC	School	Education
51	Kotido Tech Inst	School	Education
52	Abim Technical Institute	School	Education
53	Old Kampala SSS	School	Education
54	Lubiri SSS	School	Education
55	St Joseph Technical Institute	School	Education
56	Kitgum High School	School	Education
57	Sir Samuel Baker School	School	Education
58	Nakaloke Islamic SS	School	Education
59	St. Maurice S.S. Lwaggulwe	School	Education
60	Arua Sch of Comp Nursing	School	Education
61	Moyo S.S	School	Education
62	Mvara S.S	School	Education
63	St. Aloysious Nyapea	School	Education
64	Warr Girls 2015	School	Education
65	Warr Girls 2016	School	Education
66	BWIZI	Subcounty	LLGs
67	KASULE	Subcounty	LLGs
68	KIRAGAALE	Subcounty	LLGs
69	BIISO	Subcounty	LLGs
70	BUGAAKI	Subcounty	LLGs
71	LWASSO	Subcounty	LLGs
72	LUKHONGE	Subcounty	LLGs
73	KAMWENGE	Subcounty	LLGs

No.	Entity	CAT	Sector
74	NABIGASA	Subcounty	LLGs
75	PALABEK	Subcounty	LLGs
76	LAMIYO	Subcounty	LLGs
77	BALA	Subcounty	LLGs
78	OJWINA	Subcounty	LLGs
79	LAPONO	Subcounty	LLGs
80	AKOLO	Subcounty	LLGs
81	ABONGOMOLA	Subcounty	LLGs
82	BUBYANGU	Subcounty	LLGs
83	MULANDA	Subcounty	LLGs
84	BUDWALE	Subcounty	LLGs
85	WANALE	Subcounty	LLGs
86	EAST DIVISION - BUSIA	Division	LLGs
87	WANALE	Subcounty	LLGs
88	BUKULULA	Subcounty	LLGs
89	BUKOMERO	Subcounty	LLGs
90	MPUMUDDE	Subcounty	LLGs
91	BBANDA	Subcounty	LLGs
92	NORTHERN DIVISION - MBALE	Division	LLGs
93	BUKIENDE	Subcounty	LLGs
94	BUTIABA	Subcounty	LLGs
95	MPARA	Subcounty	LLGs
96	WESTERN DIVISION - BUSIA	Division	LLGs
97	MBALE INDUSTRIAL	Subcounty	LLGs
98	LWENGO	Subcounty	LLGs
99	KYAZANGA	Subcounty	LLGs
100	GAYAZA	Subcounty	LLGs
101	KOBULUBULU	Subcounty	LLGs
102	DWANIRO	Subcounty	LLGs
103	KALISIZO	Subcounty	LLGs
104	BUTENGA	Subcounty	LLGs
105	KABONERO	Subcounty	LLGs
106	KAKINDU	Subcounty	LLGs
107	BUTEMBA	Subcounty	LLGs
108	MALONGO	Subcounty	LLGs
109	OCHERO	Subcounty	LLGs
110	ALWA	Subcounty	LLGs
111	MUGOYE	Subcounty	LLGs
112	KIHUURO	Subcounty	LLGs
113	NYATUNGO	Subcounty	LLGs
114	MAGORO	Subcounty	LLGs
115	KUJU	Subcounty	LLGs
116	OBALANGA	Subcounty	LLGs
117	Jaguzi SC	Subcounty	LLGs
118	South Division	Division	LLGs
119	Drajini SC	Subcounty	LLGs
120	Abanga SC	Subcounty	LLGs
121	Buhuhira SC	Subcounty	LLGs
122	Ogur SC	Subcounty	LLGs
123	Okollo SC (FY 12/13)	Subcounty	LLGs
126	3 Subcounties for Kampala	Subcounty	LLGs
156	30 Subcounties for Hoima and Fortportal	Subcounty	LLGs

ANNEXURE VI – DEFERRED AUDITS 2019/20

No.	Entity	CAT	Period
1	Uganda Embassy in Rome	MDA	2019/20
2	Uganda Embassy in Riyadh	MDA	2019/20
3	Uganda Embassy in Berlin	MDA	2019/20
4	Uganda Embassy in Abu Dhabi	MDA	2019/20
5	Uganda Mission in Algiers	MDA	2019/20
6	Uganda Embassy in Cairo	MDA	2019/20
7	Uganda Embassy in Brussels	MDA	2019/20
8	Uganda High Commission New Delhi	MDA	2019/20
9	Uganda Embassy in Moscow	MDA	2019/20
10	Uganda Embassy in Geneva	MDA	2019/20
11	Uganda Embassy in Paris	MDA	2019/20
12	Uganda Mission in Mombasa	MDA	2019/20
13	Guangzhou Consulate in China	MDA	2019/20
14	Uganda Embassy in China, Beijing	MDA	2019/20
15	Uganda Embassy in Khartoum	MDA	2019/20
16	Uganda Embassy in Teheran	MDA	2019/20
17	Uganda Embassy in DRC, Kinshasa	MDA	2019/20
18	Uganda Embassy in Juba	MDA	2019/20
19	Uganda Mission in Mogadishu	MDA	2019/20
20	Uganda Embassy in Tokyo	MDA	2019/20
21	Uganda Embassy in Washington	MDA	2019/20
22	Uganda High Commission Abuja	MDA	2019/20
23	Uganda Embassy in Addis Ababa	MDA	2019/20
24	Uganda Embassy in Ankara	MDA	2019/20
25	Uganda Embassy in Bujumbura	MDA	2019/20
26	Uganda High Commission, Canberra	MDA	2019/20
27	Uganda Embassy in Copenhagen	MDA	2019/20
28	Uganda High Commission, Dar es Salaam	MDA	2019/20
29	Uganda High Commission, Kigali	MDA	2019/20
30	Uganda Mission in Kuala Lumpur	MDA	2019/20
31	Uganda High Commission, London	MDA	2019/20
32	Uganda High Commission, Nairobi	MDA	2019/20
33	Uganda Embassy New York	MDA	2019/20
34	Uganda High commission, Ottawa	MDA	2019/20
35	Uganda High commission, Pretoria	MDA	2019/20
36	Uganda High commission, Doha	MDA	2019/20
37	National Enterprise Corporation (NEC) – Headquarter	SC	2019/20
38	National Enterprise Corporation (NEC) – Tractor Project Limited	SC	2019/20
39	National Enterprise Corporation (NEC) – Luwero Industries Limited	SC	2019/20

No.	Entity	CAT	Period
40	National Enterprise Corporation (NEC) – Construction Works and Engineering Limited	SC	2019/20
41	National Enterprise Corporation (NEC) – UZIMA Limited	SC	2019/20
42	National Enterprise Corporation (NEC) – Farm Katonga Limited	SC	2019/20
43	Uganda Air Cargo	SC	2019/20
44	Centres for Disease Control and Prevention (CDC)	Project	2019/20
45	JLOS SWAP	Project	2019/20
46	Local Economic Growth Support Project (LEGS)	Project	2019/20
47	Development Initiative for Northern Uganda (DINU)	Project	2019/20
48	Housing Finance Bank (New entity) (Asset Based)	SC	2019/20
49	KIIRA Motors Limited	MDA	2019/20
50	Leadership Code Tribunal	SC	2019/20
51	Presidential Initiative on Banana Industrial Development (PIBID)	MDA	2019/20
52	Public Servants Housing Scheme (Asset Base)	SC	2019/20
53	Uganda Communications Employee Contributory Scheme (UCEPS) - (Asset Based)	SC	2019/20
54	Uganda Hotel and Tourism Training Institute (UHTTI) Jinja	SC	2019/20
55	Uganda Seeds Co Ltd. (Asset Base) - 19/20	SC	2019/20
56	Uganda Wildlife Education Centre (UWEC)	SC	2019/20
57	Uganda Wildlife Research and Training Institute (UWRTI) Kasese	MDA	2019/20
58	UICT	MDA	2019/20
59	BIO - REPOSITORY - MUK	Project	2019/20
60	CNOOC 2018	PSA	2019/20
61	ENPE Project of Petroleum Geoscience Collaboration	Project	2019/20
62	Kampala-Entebbe Expansion Project	Project	2019/20
63	Lake Victoria Water and Sanitation Project	Project	2019/20
64	Nakivubo war memorial Stadium	SC	2019/20
65	Makerere Institute of Social Research (MISR)	MDA	2019/20
66	NORHED - Kyambogo University Project (1)	Project	2019/20
67	NORHED - Kyambogo University Project (2)	Project	2019/20
68	Thrive - MUK	Project	2019/20
69	TOTAL EA1 2018	PSA	2019/20
70	TOTAL EA1A 2018	PSA	2019/20
71	TULLOW 2018	PSA	2019/20
72	Global Medicine Program - MUST Project	Project	2019/20
73	LAK - MUST Project	Project	2019/20
74	Nursing First Miles - MUST Project	Project	2019/20

No.	Entity	CAT	Period
75	Tress - MUST Project	Project	2019/20
76	Pipoc - MUST Project	Project	2019/20
77	Capacity Building (First Miles) - MUST Project	Project	2019/20
78	MOMs	Project	2019/20
79	Kayanja Fellowship	Project	2019/20
80	MENU	Project	2019/20
81	Sustainable MRI system to diagnose hydrocephalus in Uganda - WOTRO	Project	2019/20
82	Cryptococcosis	Project	2019/20
83	Lesu	Project	2019/20
84	MACT	Project	2019/20
85	"Antenatal Counselling in Uganda (ACCU)"	Couples' Project	2019/20
86	TB Speed	Project	2019/20
87	Massachusetts Hospital(MGH) General Visitors Cordinatin	Project	2019/20
88	REFUGEE INTERGRATION	Project	2019/20
89	WIMS	Project	2019/20
90	CPAC	Project	2019/20
91	Camtech First Miles	Project	2019/20
92	D-SIRE	Project	2019/20
93	Gates Vaccine Study	Project	2019/20
94	GENE EXPERT	Project	2019/20
95	ONCOLOGY	Project	2019/20
96	CONESH	Project	2019/20
97	URINE TVF STUDY	Project	2019/20
98	PACO	Project	2019/20
99	ADEPTT	Project	2019/20
100	EXTEND	Project	2019/20
101	SMART DISCHARGE	Project	2019/20
102	SOCIAL NETWORK	Project	2019/20
103	Mama Toto	Project	2019/20
104	DIPT	Project	2019/20
105	REVAMP	Project	2019/20
106	CAD	Project	2019/20
107	Land Use	Project	2019/20
108	Breeding Site	Project	2019/20
109	TLD (K23)	Project	2019/20
110	RASA	Project	2019/20
111	PUBLIC ENGAGEMENT	Project	2019/20
112	DISCO	Project	2019/20
113	SKILLS ACQISITION	Project	2019/20
114	VOICES	Project	2019/20
115	MRI NIH	Project	2019/20
116	Improvement of Health Services Delivery at Mulago Hospital and in the City of Kampala Project (MKCCAP)	Project	2019/20
117	Uganda National Health Research Organization (2019/2020)	MDA	2019/20
118	Uganda Reproductive, Maternal and Child Health Services Improvement Project (URMCHSIP)	Project	2019/20
119	Uganda Nurses and Midwives Council	SC	2019/20
120	Allied Health Practitioners' Council	SC	2019/20
121	Uganda Medical and Dental Practitioners' Council	SC	2019/20
122	Joint Clinical Research Centre	SC	2019/20

No.	Entity	CAT	Period
123	(JCRC)		
124	Uganda National Health Research Organization (2019/2020)	SC	2019/20
125	Karamoja Region Staff Housing Project	Project	2019/20
126	Spain-Uganda Debt swap for Renovation of Kawolo & Busolwe General Hospital	Project	2019/20
127	Rehabilitation & Expansion of Kayunga & Yumbe Hospitals	Project	2019/20
128	Uganda Sanitation Fund	Project	2019/20
129	Global Fund	Project	2019/20
130	Busega-Mpigi road project	Project	2019/20
131	Management of E-Waste in Uganda	VFM audits	2019/20
132	Impact Evaluation of the Multi-sectoral Food Safety and Nutrition Project	VFM audits	2019/20
133	Regulation of activities in the Mining sector	VFM audits	2019/20
134	Gender-based Violence/Violence against women	VFM audits	2019/20
135	Budget Performance- Health Sector	VFM audits	2019/20
136	Budget Performance- Works Sector	VFM audits	2019/20
137	Implementation of Uganda Reproductive Maternal and Child Health Services Improvement Project	VFM audits	2019/20
138	Utilisation of Road equipment	VFM audits	2019/20
139	PPP Audit on a small/ mini-power plant in energy generation and distribution	VFM audits	2019/20
140	Implementation of climate change adaptation and mitigation measures by the Department of Climate Change in MWE	VFM audits	2019/20
141	Uganda Skills Development Project	VFM audits	2019/20
142	Utilisation of Medical equipment	VFM audits	2019/20
143	Human Resource Management in the Health Sector	VFM audits	2019/20
144	Baseline audit/assessment under UgIFT	VFM audits	2019/20
145	Management of Markets	VFM audits	2019/20
146	Implementation of Agriculture Cluster Development Project(ACDP)	VFM audits	2019/20
147	Fire Prevention and Rescue services by Uganda Police	VFM audits	2019/20
148	Management of Natural Forests	VFM audits	2019/20
149	Management of Research by Higher Institutions of Learning	VFM audits	2019/20
150	Uganda Women Entrepreneurship Programme (UWEP)	VFM audits	2019/20
	Management of Government Investments under the Uganda Development	VFM audits	2019/20

No.	Entity	CAT	Period
	Corporation		
151	Electoral Commission	Special audits	2019/20
152	Procurement of FMD vaccines	Special audits	2019/20
153	Special audit on the emergency procurement of cotton seedling from Zimbabwe in 2015	Special audits	2019/20
154	QUISP	Special audits	2019/20
155	Special audit on rental of office space and management of the learners project by NIRA	Special audits	2019/20
156	Alleged falsification and forgery of distribution lists of coffee seedlings submitted to UCDA in Bugiri District.	Special audits	2019/20
157	International Crime Division Arbitration expenses at Gulu Court	Special audits	2019/20
158	Financial scam at Copenhagen Mission, Denmark	Special audits	2019/20
159	Management of certificates of good conduct	Special audits	2019/20
160	Gross mismanagement, misuse of power and authority, witch hunt and malicious dismissal of staff by Ms. Ntambi Sylvia Muwebwa, Chairperson Equal Opportunities Commission	Special audits	2019/20
161	Alleged embezzlement, causing financial loss and abuse of office.	Special audits	2019/20
162	Allegations of corruption , abuse of office, embezzlement and forgery by some Kyambogo University officials	Special audits	2019/20
163	Petition for an investigation into financial impropriety at Uganda National Examination Board	Special audits	2019/20
164	Request for an investigative audit of FUFA and Moses Magogo	Special audits	2019/20
165	Request for a forensic audit in the alleged diversion of funds from Capital Development of Soroti University by Achimo Ruth and others (IGG)	Special audits	2019/20
166	Alleged abuse of diversion of Public resources and causing financial loss by officials of Soroti University (CID)	Special audits	2019/20
167	National Medical Stores	Special audits	2019/20
168	Uganda Revenue Authority Building	Special audits	2019/20
169	Kagadi Hospital	Special audits	2019/20
170	National Drug Authority Laboratory	Special audits	2019/20
171	Ministry of Works & Transport - SGS	Special audits	2019/20
172	Akiibua	Special audits	2019/20
173	UHSSP	Special audits	2019/20
174	Investigation of Mismanagement of Uganda Road Fund in Tororo	Special audits	2019/20

No.	Entity	CAT	Period
	Municipal Council		
175	A request for a special audit on Rukiga DLG for the period July2018-June 2019	Special audits	2019/20
176	A request for a special audit of Arua School of Comprehensive Nursing	Special audits	2019/20
177	ESCROW Account on UMEME	Special audits	2019/20
178	UNRA Regional Offices in Moyo and Hoima	Special audits	2019/20
179	Complaint against the payment of Ugx.7.4Bn to AF Mpanga Advocates	Special audits	2019/20
180	Request for a forensic audit on Kayonza Growers Tea Factory Ltd	Special audits	2019/20
181	Request for Forensic Audit of Uganda College of Commerce Aduku.(LG to provide financial audit reports)	Special audits	2019/20
182	Alleged causing financial Loss of office and attempt to defraud Equal Opportunities Commission	Special audits	2019/20
183	Accountability of funds released from Min. OF Local Government to Apac LG during 2017/18 F/Y	Special audits	2019/20
184	Special audit of the UPF procurement department and interdiction of the AIGP in charge of logistics and Engineering	Special audits	2019/20
185	DCIC- Visa	Special audits	2019/20
186	Pool Houses fund held at Housing Finance Bank	Special audits	2019/20
187	Gulu University	Special audits	2019/20
188	Refugees MIS under OPM	IT audits	2019/20
189	FACE Technologies	IT audits	2019/20
190	Airport Operations Management System	IT audits	2019/20
191	ACDP IT Audit	IT audits	2019/20
192	East African Association of Anti-corruption Authorities (EAAACA)	International audits	2019/20
193	East African Community (EAC)	International audits	2019/20
194	Uganda Electricity Generation Company Limited (UEGCL)	Engineering audits	2019/20
195	Ministry of Energy and Mineral Development (MEMD)	Engineering audits	2019/20
196	National Water Sewerage Corporation (NWSC)	Engineering audits	2019/20
197	Uganda Electricity Transmission Company Limited (UETCL)	Engineering audits	2019/20
198	Kampala Capital City Authority (KCCA)	Engineering audits	2019/20
199	Ministry of Agriculture, Animal, Industry and Fisheries (MAAIF)	Engineering audits	2019/20
200	Ministry of Works and Transport (MoWT)	Engineering audits	2019/20
201	Ministry of Local Government (MoLG)	Engineering audits	2019/20
202	National Social Security Fund (NSSF)	Engineering audits	2019/20

No.	Entity	CAT	Period
203	Ministry of Water and Environment (MoWE)	Engineering audits	2019/20
204	Uganda Civil Aviation Authority (UCAA)	Engineering audits	2019/20
205	Ministry of Education and Sports (MoES)	Engineering audits	2019/20
206	Ministry of Health (MoH)	Engineering audits	2019/20
207	Rural Electrification Agency (REA)	Engineering audits	2019/20
208	Ministry of Lands, Housing and Urban Development (MoLHUD and 22 Municipal Councils (Uganda Support to Municipal Infrastructure Development)	Engineering audits	2019/20
209	Entebbe Division B – Entebbe MC	Division	2018/19
210	Nansana Division – Nansana MC	Division	2018/19
211	Nabweru Division – Nansana MC	Division	2018/19
212	Busukuma Division – Nansana MC	Division	2018/19
213	Gombe Division – Nansana MC	Division	2018/19
214	Entebbe Division A – Entebbe MC	Division	2018/19
215	Ndejje Division – Makindye MC	Division	2018/19
216	Masajja Division – Makindye MC	Division	2018/19
217	Bunamwaya Div – Makindye MC	Division	2018/19
218	Kira Division – Kira MC	Division	2018/19
219	Namugongo Division – Kira	Division	2018/19
220	Central Division - mukono	Division	2018/19
221	Goma – Mukono MC	Division	2018/19
222	Bweyogerere – Kira MC	Division	2018/19
223	Ttamu –Mityana MC	Division	2018/19
224	Central div – Mityana MC	Division	2018/19
225	Busimbi Div – Mityana MC	Division	2018/19
226	Buikwe TC	Town Council	2018/19
227	Banda TC	Town Council	2018/19
228	Namayumba	Town Council	2018/19
229	Migeera	Town Council	2018/19
230	Kasanje	Town Council	2018/19
231	Nakasongola	Town Council	2018/19
232	Busaana	Town Council	2018/19
233	Kyengera	Town Council	2018/19
234	Kakooge	Town Council	2018/19
235	Kakiri	Town Council	2018/19
236	Katabi	Town Council	2018/19
237	Wobulenzi	Town Council	2018/19
238	Wakiso	Town Council	2018/19
239	Ssekanyonyi	Town Council	2018/19
240	Masulita	Town Council	2018/19
241	Nkokonjeru	Town Council	2018/19
242	Mpigi	Town Council	2018/19
243	Buwama	Town Council	2018/19
244	Kayabwe	Town Council	2018/19
245	Buvuma	Town Council	2018/19
246	Kiyindi	Town Council	2018/19
247	Busunju	Town Council	2018/19
248	Gombe	Town Council	2018/19
249	Zigoti	Town Council	2018/19

No.	Entity	CAT	Period
250	Nakaseke	Town Council	2018/19
251	Kiwoko	Town Council	2018/19
252	Ngoma	Town Council	2018/19
253	Nakaseke-Butalangu	Town Council	2018/19
254	Semuto	Town Council	2018/19
255	Luwero	Town Council	2018/19
256	Bombo	Town Council	2018/19
257	Kayunga	Town Council	2018/19
258	Katosi	Town Council	2018/19
259	Nakifuma-Nagalama	Town Council	2018/19
260	Namatava	Town Council	2018/19
261	Kasawo	Town Council	2018/19
262	Ntenjeru-Kisoga	Town Council	2018/19
263	Nazigo	Town Council	2018/19
264	Kasangati	Town Council	2018/19
265	Kajjansi	Town Council	2018/19
266	Lwampanga	Subcounty	2018/19
267	Kalongo	Subcounty	2018/19
268	Lwabyata	Subcounty	2018/19
269	Nabiswera	Subcounty	2018/19
270	Galiraaya	Subcounty	2018/19
271	Kitimbwa	Subcounty	2018/19
272	Nazigo	Subcounty	2018/19
273	Kakiri	Subcounty	2018/19
274	Masulita	Subcounty	2018/19
275	Kinyogoga	Subcounty	2018/19
276	Nakitoma	Subcounty	2018/19
277	Kinoni 15/16	Subcounty	2015/16
278	Kinoni 16/17	Subcounty	2016/17
279	Kinoni 17/18	Subcounty	2017/18
280	Kinoni 18/19	Subcounty	2018/19
281	Namayumba	Subcounty	2018/19
282	Ssekanyonyi	Subcounty	2018/19
283	Kakindu	Subcounty	2018/19
284	Malangala	Subcounty	2018/19
285	Najja 15/16	Subcounty	2015/16
286	Najja 16/17	Subcounty	2016/17
287	Najja 17/18	Subcounty	2017/18
288	Najja 18/19	Subcounty	2018/19
289	Banda	Subcounty	2018/19
290	Kitto 15/16	Subcounty	2015/16
291	Kitto 16/17	Subcounty	2016/17
292	Kitto 17/18	Subcounty	2017/18
293	Kitto 18/19	Subcounty	2018/19
294	Migeera	Subcounty	2018/19
295	Kasanje	Subcounty	2018/19
296	Ngogwe	Subcounty	2018/19
297	Ssibunkanja	Subcounty	2018/19
298	Buikwe 15/16	Subcounty	2015/16
299	Buikwe 16/17	Subcounty	2016/17
300	Buikwe 17/18	Subcounty	2017/18
301	Buikwe 18/19	Subcounty	2018/19
302	Muduuma	Subcounty	2018/19
303	Buwama	Subcounty	2018/19
304	Kammengo	Subcounty	2018/19
305	Budde	Subcounty	2018/19
306	Bulo	Subcounty	2018/19
307	Kalamba	Subcounty	2018/19
308	Lwajje 15/16	Subcounty	2015/16
309	Lwajje 16/17	Subcounty	2016/17
310	Lwajje 17/18	Subcounty	2017/18
311	Lwajje 18/19	Subcounty	2018/19
312	Buwooya 15/16	Subcounty	2015/16
313	Buwooya 16/17	Subcounty	2016/17
314	Buwooya 17/18	Subcounty	2017/18

No.	Entity	CAT	Period
315	Buwooya 18/19	Subcounty	2018/19
316	Bweema	Subcounty	2018/19
317	Kalagala 15/16	Subcounty	2015/16
318	Kalagala 16/17	Subcounty	2016/17
319	Kalagala 17/18	Subcounty	2017/18
320	Kalagala 18/19	Subcounty	2018/19
321	Kamira 15/16	Subcounty	2015/16
322	Kamira 16/17	Subcounty	2016/17
323	Kamira 17/18	Subcounty	2017/18
324	Kamira 18/19	Subcounty	2018/19
325	Luwero	Subcounty	2018/19
326	Nakaseke 15/16	Subcounty	2015/16
327	Nakaseke 16/17	Subcounty	2016/17
328	Nakaseke 17/18	Subcounty	2017/18
329	Nakaseke 18/19	Subcounty	2018/19
330	Kikamulo 15/16	Subcounty	2015/16
331	Kikamulo 16/17	Subcounty	2016/17
332	Kikamulo 17/18	Subcounty	2017/18
333	Kikamulo 18/19	Subcounty	2018/19
334	Ngoma 15/16	Subcounty	2015/16
335	Ngoma 16/17	Subcounty	2016/17
336	Ngoma 17/18	Subcounty	2017/18
337	Ngoma 18/19	Subcounty	2018/19
338	Semuto 15/16	Subcounty	2015/16
339	Semuto 16/17	Subcounty	2016/17
340	Semuto 17/18	Subcounty	2017/18
341	Semuto 18/19	Subcounty	2018/19
342	Kasangombe 15/16	Subcounty	2015/16
343	Kasangombe 16/17	Subcounty	2016/17
344	Kasangombe 17/18	Subcounty	2017/18
345	Kasangombe 18/19	Subcounty	2018/19
346	Wakyato 15/16	Subcounty	2015/16
347	Wakyato 16/17	Subcounty	2016/17
348	Wakyato 17/18	Subcounty	2017/18
349	Nagojje 15/16	Subcounty	2015/16
350	Nagojje 16/17	Subcounty	2016/17
351	Nagojje 17/18	Subcounty	2017/18
352	Nagojje 18/19	Subcounty	2018/19
353	Nama	Subcounty	2018/19
354	Ntenjeru[1] (No.33)	Town Council	2018/19
355	Ntenjeru[2] (No.37)	Town Council	2018/19
356	Kimenyedde	Subcounty	2018/19
357	Seeta - Namuganga 15/16	Subcounty	2015/16
358	Seeta - Namuganga 16/17	Subcounty	2016/17
359	Seeta - Namuganga 17/18	Subcounty	2017/18
360	Seeta - Namuganga 18/19	Subcounty	2018/19
361	Mpatta 15/16	Subcounty	2015/16
362	Mpatta 16/17	Subcounty	2016/17
363	Mpatta 17/18	Subcounty	2017/18
364	Mpatta 18/19	Subcounty	2018/19
365	Ntunda 15/16	Subcounty	2015/16
366	Ntunda 16/17	Subcounty	2016/17
367	Ntunda 17/18	Subcounty	2017/18
368	Ntunda 18/19	Subcounty	2018/19
369	Koome Islands[3]	Subcounty	2018/19
370	Nakisunga	Subcounty	2018/19
371	Lyabaana 14/15	Subcounty	2014/15
372	Lyabaana 15/16	Subcounty	2015/16
373	Lyabaana 16/17	Subcounty	2016/17
374	Lyabaana 17/18	Subcounty	2017/18
375	Lyabaana 18/19	Subcounty	2018/19
376	Lubya 15/16	Subcounty	2015/16
377	Lubya 16/17	Subcounty	2016/17
378	Lubya 17/18	Subcounty	2017/18
379	Lubya 18/19	Subcounty	2018/19

No.	Entity	CAT	Period
380	Arua Hill Division	Division	2018/19
381	River Oli Division	Division	2018/19
382	Thatha Division	Division	2018/19
383	Abindu Division	Division	2018/19
384	Central Division	Division	2018/19
385	North Division	Division	2018/19
386	South Division	Division	2018/19
387	West Division	Division	2018/19
388	Pakwach	Town Council	2018/19
389	Parombo	Town Council	2018/19
390	Paidha	Town Council	2018/19
391	Zombo	Town Council	2018/19
392	Maracha	Town Council	2018/19
393	Yumbe	Town Council	2018/19
394	Moyo	Town Council	2018/19
395	Adjumani	Town Council	2018/19
396	Pakere	Town Council	2018/19
397	Adumi	Subcounty	2018/19
398	Ajia	Subcounty	2018/19
399	Manibe	Subcounty	2018/19
400	Katrina	Subcounty	2018/19
401	Omugo	Subcounty	2018/19
402	Bileafe	Subcounty	2018/19
403	Aiivu	Subcounty	2018/19
404	Dadamu	Subcounty	2018/19
405	Vurra	Subcounty	2018/19
406	Rhino camp	Subcounty	2018/19
407	Rigbo	Subcounty	2018/19
408	Offaka	Subcounty	2018/19
409	Okollo	Subcounty	2018/19
410	Anyiribu	Subcounty	2018/19
411	Ewanga	Subcounty	2018/19
412	Nyaravur	Subcounty	2018/19
413	Akworo	Subcounty	2018/19
414	Ndhew	Subcounty	2018/19
415	Atego	Subcounty	2018/19
416	Kuchwiny	Subcounty	2018/19
417	Panyango	Subcounty	2018/19
418	Alwi	Subcounty	2018/19
419	Atyak	Subcounty	2018/19
420	Athuma	Subcounty	2018/19
421	Jangokoro	Subcounty	2018/19
422	Alangi	Subcounty	2018/19
423	Zeu	Subcounty	2018/19
424	Kango	Subcounty	2018/19
425	Abanga	Subcounty	2018/19
426	Paidha	Subcounty	2018/19
427	Warr	Subcounty	2018/19
428	Nyapea	Subcounty	2018/19
429	Akaa	Subcounty	2018/19
430	Lobule	Subcounty	2018/19
431	Ludara	Subcounty	2018/19
432	Midigo	Subcounty	2018/19
433	Kochi	Subcounty	2018/19
434	Drajini	Subcounty	2018/19
435	Kei	Subcounty	2018/19
436	Kululu	Subcounty	2018/19
437	Lodonga	Subcounty	2018/19
438	Moyo	Subcounty	2018/19
439	Itula	Subcounty	2018/19
440	Aliba	Subcounty	2018/19
441	Arinyapi	Subcounty	2018/19
442	Ofua	Subcounty	2018/19
443	Itirikwa	Subcounty	2018/19
444	Dzaipi	Subcounty	2018/19

No.	Entity	CAT	Period
445	Adropi	Subcounty	2018/19
446	Pakele	Subcounty	2018/19
447	Ukusijoni	Subcounty	2018/19
448	Ciforo	Subcounty	2018/19
449	Pachara	Subcounty	2018/19
450	Tara	Subcounty	2018/19
451	Nyadri	Subcounty	2018/19
452	Oleba	Subcounty	2018/19
453	Oluvu	Subcounty	2018/19
454	Oluffe	Subcounty	2018/19
455	Yivu	Subcounty	2018/19
456	Akere Division	Division	2018/19
457	Agulu Division	Division	2018/19
458	Aroca Division	Division	2018/19
459	Atik Division	Division	2018/19
460	Pece Division	Division	2018/19
461	Bardege Division	Division	2018/19
462	Laroo Division	Division	2018/19
463	Layibi Division	Division	2018/19
464	Central Division	Division	2018/19
465	Pandwong Division	Division	2018/19
466	Pager Division	Division	2018/19
467	Central Division	Division	2018/19
468	Railways Division	Division	2018/19
469	Ojwina Division	Division	2018/19
470	Adyel Division	Division	2018/19
471	Amuru TC	Town Council	2018/19
472	Pabbo TC	Town Council	2018/19
473	Anaka TC	Town Council	2018/19
474	Purongo TC	Town Council	2018/19
475	Ayer TC	Town Council	2018/19
476	Akokoro TC	Town Council	2018/19
477	Pader TC	Town Council	2018/19
478	Agago TC	Town Council	2018/19
479	Patongo TC	Town Council	2018/19
480	Kalongo TC	Town Council	2018/19
481	Lira Palwo	Town Council	2018/19
482	Oyam TC	Town Council	2018/19
483	Elegu TC	Town Council	2018/19
484	Pajule TC	Town Council	2018/19
485	Omoro TC	Town Council	2018/19
486	Agweng TC	Town Council	2018/19
487	Padibe TC	Town Council	2018/19
488	Lamwo TC	Town Council	2018/19
489	Aduku TC	Town Council	2018/19
490	Alebtong TC	Town Council	2018/19
491	Aloi TC	Town Council	2018/19
492	Ibuje TC	Town Council	2018/19
493	Bungatira	Subcounty	2018/19
494	Unyama	Subcounty	2018/19
495	Palaro	Subcounty	2018/19
496	Koro	Subcounty	2018/19
497	Lakwana	Subcounty	2018/19
498	Lalogi	Subcounty	2018/19
499	Pabbo	Subcounty	2018/19
500	Lamogi	Subcounty	2018/19
501	Amuru	Subcounty	2018/19
502	Inomo	Subcounty	2018/19
503	Atiak	Subcounty	2018/19
504	Alero	Subcounty	2018/19
505	Lii	Subcounty	2018/19
506	Okwerodot	Subcounty	2018/19
507	Got Apwoyo	Subcounty	2018/19
508	Abongomola	Subcounty	2018/19
509	Lungulu	Subcounty	2018/19

No.	Entity	CAT	Period
510	Mucwini	Subcounty	2018/19
511	Labongo-Akwang	Subcounty	2018/19
512	Lagoro	Subcounty	2018/19
513	Kitgum-Matidi	Subcounty	2018/19
514	Labongo-Amida	Subcounty	2018/19
515	Labongo-Layamo	Subcounty	2018/19
516	Paloga	Subcounty	2018/19
517	Lokung	Subcounty	2018/19
518	Palabel-Kal	Subcounty	2018/19
519	Chegere	Subcounty	2018/19
520	Palabek-Ogili	Subcounty	2018/19
521	Palabek-Gem	Subcounty	2018/19
522	Padibe-West	Subcounty	2018/19
523	Awere	Subcounty	2018/19
524	Ogom	Subcounty	2018/19
525	Lapul	Subcounty	2018/19
526	Anga-Gura	Subcounty	2018/19
527	Pader	Subcounty	2018/19
528	Laguti	Subcounty	2018/19
529	Puranga	Subcounty	2018/19
530	Latanya	Subcounty	2018/19
531	Chawente	Subcounty	2018/19
532	Parabongo	Subcounty	2018/19
533	Paimol	Subcounty	2018/19
534	Lamiyo	Subcounty	2018/19
535	Omia-pacwa	Subcounty	2018/19
536	Lapono	Subcounty	2018/19
537	Lira -Palwo	Subcounty	2018/19
538	Kot Omor	Subcounty	2018/19
539	Abako	Subcounty	2018/19
540	Awei	Subcounty	2018/19
541	Akura	Subcounty	2018/19
542	Lira	Subcounty	2018/19
543	Aduku	Subcounty	2018/19
544	Barr	Subcounty	2018/19
545	Agali	Subcounty	2018/19
546	Amach	Subcounty	2018/19
547	Ogur	Subcounty	2018/19
548	Agweng	Subcounty	2018/19
549	Bala	Subcounty	2018/19
550	Alito	Subcounty	2018/19
551	Aboke	Subcounty	2018/19
552	Ayer	Subcounty	2018/19
553	Akalo	Subcounty	2018/19
554	Loro	Subcounty	2018/19
555	Apac	Subcounty	2018/19
556	Abok	Subcounty	2018/19
557	Ngai	Subcounty	2018/19
558	Otwal	Subcounty	2018/19
559	Aleka	Subcounty	2018/19
560	Akokoro	Subcounty	2018/19
561	West Division-Mubende MC	Division	2018/19
562	East Division -Mubende MC	Division	2018/19
563	South Division-Mubende MC	Division	2018/19
564	Nyendo/Senyange Division	Division	2018/19
565	Katwe/Butego Division	Division	2018/19
566	Kimanya Kyabakuza Division	Division	2018/19
567	Kalungu TC	Town Council	2018/19
568	Kyamulibwa TC	Town Council	2018/19
569	Lukaya TC	Town Council	2018/19
570	Lyantonde TC	Town Council	2018/19
571	Sembabule TC	Town Council	2018/19
572	Mateete TC	Town Council	2018/19
573	Bukomansimbi TC	Town Council	2018/19
574	Maddu TC	Town Council	2018/19

No.	Entity	CAT	Period
575	Kanoni TC	Town Council	2018/19
576	Kyazanga TC	Town Council	2018/19
577	Kinoni TC	Town Council	2018/19
578	Kasaali TC	Town Council	2018/19
579	Kyotera TC	Town Council	2018/19
580	Kalisizo TC	Town Council	2018/19
581	Kasensero TC	Town Council	2018/19
582	Katovu TC	Town Council	2018/19
583	Kalangala TC	Town Council	2018/19
584	Rakai TC	Town Council	2018/19
585	Mutukula TC	Town Council	2018/19
586	Kasanda TC	Town Council	2018/19
587	Lwengo TC	Town Council	2018/19
588	Kasambya TC	Town Council	2018/19
589	Kalungu S/C	Subcounty	2018/19
590	Bukulula S/C	Subcounty	2018/19
591	Mpumudde S/C	Subcounty	2018/19
592	Kaliiro S/C	Subcounty	2018/19
593	Kinuuka S/C	Subcounty	2018/19
594	Lyantonde Rural S/C	Subcounty	2018/19
595	Kasagama S/C	Subcounty	2018/19
596	Lyakajulla S/C	Subcounty	2018/19
597	Kkingo S/C	Subcounty	2018/19
598	Kisekka S/C	Subcounty	2018/19
599	Malongo S/c	Subcounty	2018/19
600	Ndagwe S/C	Subcounty	2018/19
601	Kyazanga S/C	Subcounty	2018/19
602	Lwengo S/C	Subcounty	2018/19
603	Mijwala S/C	Subcounty	2018/19
604	Lugusulu S/C	Subcounty	2018/19
605	Mateete S/C	Subcounty	2018/19
606	Lwebitakuli S/C	Subcounty	2018/19
607	Lwemiyaga S/C	Subcounty	2018/19
608	Ntuusi S/C	Subcounty	2018/19
609	Kibinge S/C	Subcounty	2018/19
610	Butenga S/C	Subcounty	2018/19
611	Mpenja SC	Subcounty	2018/19
612	Lwankoni S/C	Subcounty	2018/19
613	Nabigasa S/C	Subcounty	2018/19
614	Kabira S/C	Subcounty	2018/19
615	Kakuuto S/C	Subcounty	2018/19
616	Kalisizo Rural S/C	Subcounty	2018/19
617	Nangoma S/C	Subcounty	2018/19
618	Kirumba S/C	Subcounty	2018/19
619	Bukakata S/C	Subcounty	2018/19
620	Kabonera S/C	Subcounty	2018/19
621	Kyebe S/C	Subcounty	2018/19
622	Kasaasa S/C	Subcounty	2018/19
623	Kyesiga S/C	Subcounty	2018/19
624	Mazinga S/C	Subcounty	2018/19
625	Bubeke S/C	Subcounty	2018/19
626	Mugoye S/C	Subcounty	2018/19
627	Byakabanda S/C	Subcounty	2018/19
628	Ddwaniro S/C	Subcounty	2018/19
629	Kiziiba S/C	Subcounty	2018/19
630	Kacheera S/C	Subcounty	2018/19
631	Kagamba S/C	Subcounty	2018/19
632	Kibanda S/C	Subcounty	2018/19
633	Kifamba S/C	Subcounty	2018/19
634	Kyalulangira S/C	Subcounty	2018/19
635	Lwamaggwa S/C	Subcounty	2018/19
636	Lwanda S/C	Subcounty	2018/19
637	Makokoto SC	Subcounty	2018/19
638	Kalwana SC	Subcounty	2018/19
639	Bukuya SC	Subcounty	2018/19

No.	Entity	CAT	Period
640	Nalutuntu SC	Subcounty	2018/19
641	Kitumbi SC	Subcounty	2018/19
642	Kassanda SC	Subcounty	2018/19
643	Bagezza S/C	Subcounty	2018/19
644	Butoloogo S/C	Subcounty	2018/19
645	Kasambya S/C	Subcounty	2018/19
646	Kitenga S/C	Subcounty	2018/19
647	Nabingoola S/C	Subcounty	2018/19
648	Ishaka Div - Bushenyi MC	Division	2018/19
649	Nyakabirizi Div. - Bushenyi MC	Division	2018/19
650	Central Div. - Bushenyi MC	Division	2018/19
651	Bufunda - Ibanda MC	Division	2018/19
652	Bishehe - Ibanda MC	Division	2018/19
653	Kagongo - Ibanda MC	Division	2018/19
654	Southern Div - Kabale MC	Division	2018/19
655	Northern Div. - Kabale MC	Division	2018/19
656	Central Div. - Kabale MC	Division	2018/19
657	Northern Div. - Kisoro MC	Division	2018/19
658	Central Div. - Kisoro MC	Division	2018/19
659	Southern Div. - Kisoro MC	Division	2018/19
660	Biharwe Div - Mbarara MC	Division	2018/19
661	Kamukuzi Div. - Mbarara MC	Division	2018/19
662	Nyamitanga Div. - Mbarara MC	Division	2018/19
663	Kakoba Div. - Mbarara MC	Division	2018/19
664	Kakiika Div - Mbarara MC	Division	2018/19
665	Nyakayoojo Div - Mbarara MC	Division	2018/19
666	Eastern Div. - Rukungiri MC	Division	2018/19
667	Southern Div. - Rukungiri MC	Division	2018/19
668	Western Div. - Rukungiri MC	Division	2018/19
669	Kagango Div. - Sheema MC	Division	2018/19
670	Central Div. - Sheema MC	Division	2018/19
671	Kabwohe Div. - Sheema MC	Division	2018/19
672	Kasozi Div - Sheema MC	Division	2018/19
673	Western Div. - Ntungamo MC	Division	2018/19
674	Eastern Div. - Ntungamo MC	Division	2018/19
675	Central Div. - Ntungamo MC	Division	2018/19
676	Nsiika TC	Town Council	2018/19
677	Kasheniyi Kajani TC	Town Council	2018/19
678	Bitooma TC	Town Council	2018/19
679	Kyamuhunga TC	Town Council	2018/19
680	Rwentuuhu TC	Town Council	2018/19
681	Kyabugimbi TC	Town Council	2018/19
682	Kizinda TC	Town Council	2018/19
683	Ishongororo TC	Town Council	2018/19
684	Rushango TC	Town Council	2018/19
685	Rwenkobwa TC	Town Council	2018/19
686	Igorora TC	Town Council	2018/19
687	Bugango TC	Town Council	2018/19
688	Isinqiro TC	Town Council	2018/19
689	Kaberebere TC	Town Council	2018/19
690	Kabyandanda TC	Town Council	2018/19
691	Endiinzi TC	Town Council	2018/19
692	Kikagate TC	Town Council	2018/19
693	Katuna TC	Town Council	2018/19
694	Ryakarimira TC	Town Council	2018/19
695	Kihiki TC	Town Council	2018/19
696	Butogota TC	Town Council	2018/19
697	Kambuga TC	Town Council	2018/19
698	Kanungu TC	Town Council	2018/19
699	Kazo TC	Town Council	2018/19
700	Sanga TC	Town Council	2018/19
701	Kiruhura TC	Town Council	2018/19
702	Rubuguri TC	Town Council	2018/19
703	Chyanika TC	Town Council	2018/19

No.	Entity	CAT	Period
704	Rubindi Ruhumba TC	Town Council	2018/19
705	Bwizibwera Rutooma TC	Town Council	2018/19
706	Rutooky TC	Town Council	2018/19
707	Kashenshero TC	Town Council	2018/19
708	Mitooma TC	Town Council	2018/19
709	Rwentobo - Rwahi TC	Town Council	2018/19
710	Kafunjo-Mirama TC	Town Council	2018/19
711	Rubaare TC	Town Council	2018/19
712	Kitwe TC	Town Council	2018/19
713	Rwashamire TC	Town Council	2018/19
714	Kagarama TC	Town Council	2018/19
715	Nyamunuku TC	Town Council	2018/19
716	Nyakyera TC	Town Council	2018/19
717	Rwamabondo TC	Town Council	2018/19
718	Rubanda TC	Town Council	2018/19
719	Hamurwa TC	Town Council	2018/19
720	Rubirizi TC	Town Council	2018/19
721	Katerera TC	Town Council	2018/19
722	Mparo TC	Town Council	2018/19
723	Muhanga TC	Town Council	2018/19
724	Kebisoni TC	Town Council	2018/19
725	Buyanja TC	Town Council	2018/19
726	Rwerere TC	Town Council	2018/19
727	Bikurungu TC	Town Council	2018/19
728	Buteraniro Nyeihanga TC	Town Council	2018/19
729	Mwizi Kabura TC-LR	Town Council	2018/19
730	Masheruka TC	Town Council	2018/19
731	Kitagata TC	Town Council	2018/19
732	Bugongi TC	Town Council	2018/19
733	Shuuku TC	Town Council	2018/19
734	Kakindo TC	Town Council	2018/19
735	Buterere	Subcounty	2018/19
736	Bihanga	Subcounty	2018/19
737	Karungu	Subcounty	2018/19
738	Bitsya	Subcounty	2018/19
739	Kyeizooba	Subcounty	2018/19
740	Nyabubare	Subcounty	2018/19
741	Kyabugimbi	Subcounty	2018/19
742	Ibaare	Subcounty	2018/19
743	Ruhumuro	Subcounty	2018/19
744	Nyamarebe	Subcounty	2018/19
745	Kikyenkye	Subcounty	2018/19
746	Ishongororo	Subcounty	2018/19
747	Keihangara	Subcounty	2018/19
748	Kijjongo	Subcounty	2018/19
749	Kabuyanda	Subcounty	2018/19
750	Nyakitunda	Subcounty	2018/19
751	Ruborogota	Subcounty	2018/19
752	Kakamba SC	Subcounty	2018/19
753	Endinzi	Subcounty	2018/19
754	Rugaaga	Subcounty	2018/19
755	Rubaya	Subcounty	2018/19
756	Maziba	Subcounty	2018/19
757	Kitumba	Subcounty	2018/19
758	Kaharo	Subcounty	2018/19
759	Kayonza	Subcounty	2018/19
760	Rugyeyo	Subcounty	2018/19
761	Rutenga	Subcounty	2018/19
762	Kanyantorogo	Subcounty	2018/19
763	Kirima	Subcounty	2018/19
764	Katete	Subcounty	2018/19
765	Kazo	Subcounty	2018/19
766	Buremba	Subcounty	2018/19
767	Nkungu	Subcounty	2018/19
768	Nyakashashara	Subcounty	2018/19

No.	Entity	CAT	Period
769	Kashongi	Subcounty	2018/19
770	Kikatsi	Subcounty	2018/19
771	Nyakinama	Subcounty	2018/19
772	Nyarubuye	Subcounty	2018/19
773	Nyarusiza	Subcounty	2018/19
774	Busanza	Subcounty	2018/19
775	Chahi	Subcounty	2018/19
776	Muramba	Subcounty	2018/19
777	Bukiro	Subcounty	2018/19
778	Rubaya	Subcounty	2018/19
779	Kabira	Subcounty	2018/19
780	Kashenshero	Subcounty	2018/19
781	Kiyanga	Subcounty	2018/19
782	Katenga SC	Subcounty	2018/19
783	Mayanga SC	Subcounty	2018/19
784	Rurehe SC	Subcounty	2018/19
785	Kibatsi	Subcounty	2018/19
786	Nyakyera	Subcounty	2018/19
787	Ihunga	Subcounty	2018/19
788	Nyabihoko	Subcounty	2018/19
789	Rubaare	Subcounty	2018/19
790	Rukoni West	Subcounty	2018/19
791	Rukoni East	Subcounty	2018/19
792	Ruhaama East SC	Subcounty	2018/19
793	Nyamweeru	Subcounty	2018/19
794	Bubare	Subcounty	2018/19
795	Hamurwa	Subcounty	2018/19
796	Ikumba	Subcounty	2018/19
797	Ruhija	Subcounty	2018/19
798	Katerera	Subcounty	2018/19
799	Kichwamba	Subcounty	2018/19
800	Ryeru	Subcounty	2018/19
801	Katanda	Subcounty	2018/19
802	Kyabakara	Subcounty	2018/19
803	Bukinda	Subcounty	2018/19
804	Rwamucucu	Subcounty	2018/19
805	Kamwezi	Subcounty	2018/19
806	Buhunga	Subcounty	2018/19
807	Bwambara	Subcounty	2018/19
808	Kebisoni	Subcounty	2018/19
809	Ruhinda	Subcounty	2018/19
810	Rugando	Subcounty	2018/19
811	Ndeija	Subcounty	2018/19
812	Kyangyenyi	Subcounty	2018/19
813	Kigarama	Subcounty	2018/19
814	Southen Division Moroto	Division	2018/19
815	Northen Division Moroto	Division	2018/19
816	Southen Division Kotido	Division	2018/19
817	Central Division Kotido	Division	2018/19
818	Eastern Division Kotido	Division	2018/19
819	Western Division Kotido	Division	2018/19
820	Kaabong TC	Town Council	2018/19
821	Abim TC	Town Council	2018/19
822	Amudat TC	Town Council	2018/19
823	Nakapiripirit TC	Town Council	2018/19
824	Lorengecora TC	Town Council	2018/19
825	Nabilatuk TC	Town Council	2018/19
826	Abim	Subcounty	2018/19
827	Morulem	Subcounty	2018/19
828	Alerek	Subcounty	2018/19
829	Lotukei	Subcounty	2018/19
830	Nyakwae	Subcounty	2018/19
831	Loroo	Subcounty	2018/19
832	Kaabong	Subcounty	2018/19
833	Kalapata	Subcounty	2018/19

No.	Entity	CAT	Period
834	Kathile	Subcounty	2018/19
835	Lolelia	Subcounty	2018/19
836	Sidok	Subcounty	2018/19
837	Lodiko	Subcounty	2018/19
838	Kamion	Subcounty	2018/19
839	Kawalakol	Subcounty	2018/19
840	Lobalanjit	Subcounty	2018/19
841	Kacheri	Subcounty	2018/19
842	Nakapelimoru	Subcounty	2018/19
843	Kotido	Subcounty	2018/19
844	Panyangara	Subcounty	2018/19
845	Rengen	Subcounty	2018/19
846	Tapac	Subcounty	2018/19
847	Karita	Subcounty	2018/19
848	Kakomongole	Subcounty	2018/19
849	Lorengedwat	Subcounty	2018/19
850	Lokopo	Subcounty	2018/19
851	Lotome	Subcounty	2018/19
852	Lopei	Subcounty	2018/19
853	Matany	Subcounty	2018/19
854	Ngoleriet	Subcounty	2018/19
855	Loregecora	Subcounty	2018/19
856	Jinja Central	Division	2018/19
857	Mpumudde /Kimaka	Division	2018/19
858	Walukuba / Masese	Division	2018/19
859	Iganga Central	Division	2018/19
860	Iganga Northern	Division	2018/19
861	Bugiri Eastern	Division	2018/19
862	Bugiri Western	Division	2018/19
863	Lugazi Central	Division	2018/19
864	Najjembe Lugazi	Division	2018/19
865	Lugazi Kawolo	Division	2018/19
866	Njeru Central	Division	2018/19
867	Njeru Nyenga	Division	2018/19
868	Njeru Wakisi	Division	2018/19
869	Kamuli Northern	Division	2018/19
870	Kamuli Southern	Division	2018/19
871	Bugembe	Town Council	2018/19
872	Bugweri	Town Council	2018/19
873	Bulumba	Town Council	2018/19
874	Busembatia	Town Council	2018/19
875	Buwenge	Town Council	2018/19
876	Buyende	Town Council	2018/19
877	Bwondha	Town Council	2018/19
878	Kakira	Town Council	2018/19
879	Kaliro	Town Council	2018/19
880	Luuka	Town Council	2018/19
881	Magamaga	Town Council	2018/19
882	Mayuge	Town Council	2018/19
883	Namayingo	Town Council	2018/19
884	Namwiwa	Town Council	2018/19
885	Nawairoke	Town Council	2018/19
886	Namutumba	Town Council	2018/19
887	Nkondo	Subcounty	2018/19
888	Kagulu	Subcounty	2018/19
889	Bugaya	Subcounty	2018/19
890	Bumanya	Subcounty	2018/19
891	Namugongo	Subcounty	2018/19
892	Gadumire	Subcounty	2018/19
893	Namwiwa	Subcounty	2018/19
894	Nawairoke	Subcounty	2018/19
895	Mafubira	Subcounty	2018/19
896	Mutumba	Subcounty	2018/19
897	Sigulu Islands	Subcounty	2018/19
898	Buyinja	Subcounty	2018/19

No.	Entity	CAT	Period
899	Bukana	Subcounty	2018/19
900	Lolwe	Subcounty	2018/19
901	Iwemba	Subcounty	2018/19
902	Budhaya	Subcounty	2018/19
903	Buluguyi	Subcounty	2018/19
904	Bulesa	Subcounty	2018/19
905	Kapyanga	Subcounty	2018/19
906	Muterere	Subcounty	2018/19
907	Nankoma	Subcounty	2018/19
908	Bulamagi	Subcounty	2018/19
909	Nabitende	Subcounty	2018/19
910	Makuutu	Subcounty	2018/19
911	Namalemba	Subcounty	2018/19
912	Namungalwe	Subcounty	2018/19
913	Busede	Subcounty	2018/19
914	Buwenge	Subcounty	2018/19
915	Buyengo	Subcounty	2018/19
916	Budomero	Subcounty	2018/19
917	Nansololo	Subcounty	2018/19
918	Buyinda	Subcounty	2018/19
919	Kisinda	Subcounty	2018/19
920	Bukamba	Subcounty	2018/19
921	Kasokwe	Subcounty	2018/19
922	Bugulumbya	Subcounty	2018/19
923	Bulopa	Subcounty	2018/19
924	Mbulamuti	Subcounty	2018/19
925	Kisozi	Subcounty	2018/19
926	Namasagali	Subcounty	2018/19
927	Wankole	Subcounty	2018/19
928	Balawoli	Subcounty	2018/19
929	Butansi	Subcounty	2018/19
930	Nabwigulu	Subcounty	2018/19
931	Namwendwa	Subcounty	2018/19
932	Kagumba	Subcounty	2018/19
933	Nawanyago	Subcounty	2018/19
934	Kitayunjwa	Subcounty	2018/19
935	Magogo	Subcounty	2018/19
936	Waibuga	Subcounty	2018/19
937	Ikumbya	Subcounty	2018/19
938	Nawampiti	Subcounty	2018/19
939	Baitambogwe	Subcounty	2018/19
940	Malongo	Subcounty	2018/19
941	Bukaboli	Subcounty	2018/19
942	Bukatube	Subcounty	2018/19
943	Busakira	Subcounty	2018/19
944	Jaguzi	Subcounty	2018/19
945	Ivukula	Subcounty	2018/19
946	Bulange	Subcounty	2018/19
947	Namutumba	Subcounty	2018/19
948	Nangonde	Subcounty	2018/19
949	Mazuba	Subcounty	2018/19
950	Nabweyo	Subcounty	2018/19
951	Bundibugyo	Town Council	2018/19
952	Nyahuka	Town Council	2018/19
953	Ntandi	Town Council	2018/19
954	Busunga	Town Council	2018/19
955	Butuma – Mitunda	Town Council	2018/19
956	Buganikira	Town Council	2018/19
957	Kiko	Town Council	2018/19
958	Kijura	Town Council	2018/19
959	Karago	Town Council	2018/19
960	Mugusu	Town Council	2018/19
961	Mpondwe Lubiriha	Town Council	2018/19
962	Kyenjojo	Town Council	2018/19
963	Kyarusozi	Town Council	2018/19

No.	Entity	CAT	Period
964	Kyamutunzi	Town Council	2018/19
965	Katooke	Town Council	2018/19
966	Butunduzi	Town Council	2018/19
967	Kibiito	Town Council	2018/19
968	Rwimi	Town Council	2018/19
969	Rubona	Town Council	2018/19
970	Buheesi	Town Council	2018/19
971	Kyamukube	Town Council	2018/19
972	Kyegegwaa	Town Council	2018/19
973	Hapuuyo	Town Council	2018/19
974	Mpara	Town Council	2018/19
975	Karugutu	Town Council	2018/19
976	Rwebisengo	Town Council	2018/19
977	Kibuuuu	Town Council	2018/19
978	Kanara	Town Council	2018/19
979	Kamwenge	Town Council	2018/19
980	Kahunge	Town Council	2018/19
981	Nkoma – Katalyeba	Town Council	2018/19
982	Kabujogera	Town Council	2018/19
983	Hima	Town Council	2018/19
984	Katwe – Kabatoro	Town Council	2018/19
985	Ibanda Kyanya	Town Council	2018/19
986	Kisinga	Town Council	2018/19
987	Rugendabara – Kikongo	Town Council	2018/19
988	Kinyamaseke	Town Council	2018/19
989	Kyarumba	Town Council	2018/19
990	Mubuku	Town Council	2018/19
991	South - Fortportal MC	Division	2018/19
992	East - Fortportal MC	Division	2018/19
993	West - Fortportal MC	Division	2018/19
994	Central - Kasese MC	Division	2018/19
995	Nyamwamba - Kasese MC	Division	2018/19
996	Bulembia - Kasese MC	Division	2018/19
997	Bubandi Sub-county	Subcounty	2018/19
998	Harugale Sub-county	Subcounty	2018/19
999	Nduguto Sub-county	Subcounty	2018/19
1000	Mirambi Sub County	Subcounty	2018/19
1001	Ntotoro Sub County	Subcounty	2018/19
1002	Sindila Sub County	Subcounty	2018/19
1003	Ngamba Sub County	Subcounty	2018/19
1004	Mabere Sub County	Subcounty	2018/19
1005	Tokwe Sub County	Subcounty	2018/19
1006	Burondo Sub County	Subcounty	2018/19
1007	Kagugu Sub County	Subcounty	2018/19
1008	Bundingoma Sub County	Subcounty	2018/19
1009	Ihandiro Sub-county	Subcounty	2018/19
1010	Karambi Sub-county	Subcounty	2018/19
1011	Kyabarungira Sub-county	Subcounty	2018/19
1012	Kyarumba Sub-county	Subcounty	2018/19
1013	L. Katwe Sub-county	Subcounty	2018/19
1014	Mahango Sub-county	Subcounty	2018/19
1015	Muhokya Sub-county	Subcounty	2018/19
1016	Bwensumbu Sub County	Subcounty	2018/19
1017	Buhuhira Sub County	Subcounty	2018/19
1018	Isango Sub County	Subcounty	2018/19
1019	Nyakatonzi Sub County	Subcounty	2018/19
1020	Kahokya Sub County	Subcounty	2018/19
1021	Bugaaki Sub-county	Subcounty	2018/19
1022	Nyantungo Sub-county	Subcounty	2018/19
1023	Kigarale Sub County	Subcounty	2018/19
1024	Butunduzi Sub County	Subcounty	2018/19
1025	Katooke Sub-county	Subcounty	2018/19
1026	Kihuura Sub-county	Subcounty	2018/19
1027	Kisojo Sub County	Subcounty	2018/19
1028	Kanyegaramire Sub County	Subcounty	2018/19

No.	Entity	CAT	Period
1029	Kyembogo Sub County	Subcounty	2018/19
1030	Kigoyerwa Sub County	Subcounty	2018/19
1031	Nyabirongo Sub County	Subcounty	2018/19
1032	Nyakisi Sub County	Subcounty	2018/19
1033	Busoro Sub-county	Subcounty	2018/19
1034	Hakibaale Sub-county	Subcounty	2018/19
1035	Karambi Sub-county	Subcounty	2018/19
1036	Ruteete Sub-county	Subcounty	2018/19
1037	Karangura Sub County	Subcounty	2018/19
1038	Harugongo Sub County	Subcounty	2018/19
1039	Kabende Sub County	Subcounty	2018/19
1040	Buheesi Sub-county	Subcounty	2018/19
1041	Kibiito Sub-county	Subcounty	2018/19
1042	Rwimi Sub-county	Subcounty	2018/19
1043	Kabonero Sub County	Subcounty	2018/19
1044	Kiyombya Sub County	Subcounty	2018/19
1045	Hapuyo Sub-county	Subcounty	2018/19
1046	Kasule Sub-county	Subcounty	2018/19
1047	Kyegegwaa Sub-county	Subcounty	2018/19
1048	Mpara Sub-county	Subcounty	2018/19
1049	Kigambo Sub County	Subcounty	2018/19
1050	Kanara Sub-county	Subcounty	2018/19
1051	Karugutu Sub-county	Subcounty	2018/19
1052	Butungama Sub County	Subcounty	2018/19
1053	Buhanda Sub-county	Subcounty	2018/19
1054	Busiriba Sub-county	Subcounty	2018/19
1055	Bwizi Sub-county	Subcounty	2018/19
1056	Kabambiro Sub-county	Subcounty	2018/19
1057	Kamwenge Sub-county	Subcounty	2018/19
1058	Kicheche Sub-county	Subcounty	2018/19
1059	Bihanga Sub County	Subcounty	2018/19
1060	Kanara Sub County	Subcounty	2018/19
1061	Nyangahya Div - Masindi MC	Division	2018/19
1062	Karujubu Div - Masindi MC	Division	2018/19
1063	Masindi Central Div - Masindi MC	Division	2018/19
1064	Kigulya Div - Masindi MC	Division	2018/19
1065	Kahora Div - Hoima MC	Division	2018/19
1066	Mparo Div - Hoima MC	Division	2018/19
1067	Busiisi Div - Hoima MC	Division	2018/19
1068	Bujumbura Div - Hoima MC	Division	2018/19
1069	Kiryandongo TC	Town Council	2018/19
1070	Kigumba TC	Town Council	2018/19
1071	Bweyale TC	Town Council	2018/19
1072	Kagadi TC	Town Council	2018/19
1073	Mabaale TC	Town Council	2018/19
1074	Kibaale TC	Town Council	2018/19
1075	Kigorobya TC	Town Council	2018/19
1076	Kikuube TC	Town Council	2018/19
1077	Buhimba TC	Town Council	2018/19
1078	Buliisa TC	Town Council	2018/19
1079	Butemba TC	Town Council	2018/19
1080	Kyankwanzi TC	Town Council	2018/19
1081	Kiboga TC	Town Council	2018/19
1082	Lwamata TC	Town Council	2018/19
1083	Ntwetwe TC	Town Council	2018/19
1084	Muhorro TC	Town Council	2018/19
1085	Kisita Tc	Town Council	2018/19
1086	Bukomero TC	Town Council	2018/19
1087	Kakumiro TC	Town Council	2018/19
1088	Budongo SC	Subcounty	2018/19
1089	Kiryanga SC	Subcounty	2018/19
1090	Muhorro SC	Subcounty	2018/19
1091	Rugashari SC	Subcounty	2018/19
1092	Ndaiga SC	Subcounty	2018/19

No.	Entity	CAT	Period
1093	Kyanaisoke SC	Subcounty	2018/19
1094	Mpeefu SC	Subcounty	2018/19
1095	Kyakabadiima SC	Subcounty	2018/19
1096	Pachwa SC	Subcounty	2018/19
1097	Ruteete SC	Subcounty	2018/19
1098	Nalwyeo SC	Subcounty	2018/19
1099	Birembo SC	Subcounty	2018/19
1100	Kikwaya SC	Subcounty	2018/19
1101	Mpasana SC	Subcounty	2018/19
1102	Kitaihuka SC	Subcounty	2018/19
1103	Kijanji SC	Subcounty	2018/19
1104	Katikara SC	Subcounty	2018/19
1105	Bwikara SC	Subcounty	2018/19
1106	Bwamiramira SC	Subcounty	2018/19
1107	Mugarama SC	Subcounty	2018/19
1108	Nyamarunda SC	Subcounty	2018/19
1109	Bubango SC	Subcounty	2018/19
1110	Nyamarya SC	Subcounty	2018/19
1111	Kyebando SC	Subcounty	2018/19
1112	Kabasekende SC	Subcounty	2018/19
1113	Karama SC	Subcounty	2018/19
1114	Kasimbi SC	Subcounty	2018/19
1115	Buhanika SC	Subcounty	2018/19
1116	Kigrobya SC	Subcounty	2018/19
1117	Kitoba SC	Subcounty	2018/19
1118	Buhimba SC	Subcounty	2018/19
1119	Kabwoya SC	Subcounty	2018/19
1120	Buliisa SC	Subcounty	2018/19
1121	Biiso SC	Subcounty	2018/19
1122	Butyaba SC	Subcounty	2018/19
1123	Kihungya SC	Subcounty	2018/19
1124	Ngwedo SC	Subcounty	2018/19
1125	Kigwera SC	Subcounty	2018/19
1126	Kyankwanzi SC	Subcounty	2018/19
1127	Gayaza SC	Subcounty	2018/19
1128	Butemba SC	Subcounty	2018/19
1129	Nsambya SC	Subcounty	2018/19
1130	Ntwetwe SC	Subcounty	2018/19
1131	Wattuba SC	Subcounty	2018/19
1132	Mulagi SC	Subcounty	2018/19
1133	Bananya SC	Subcounty	2018/19
1134	Nkandwa SC	Subcounty	2018/19
1135	Lwamata SC	Subcounty	2018/19
1136	Kibiga SC	Subcounty	2018/19
1137	Kapeke SC	Subcounty	2018/19
1138	Bukomero SC	Subcounty	2018/19
1139	Muwanga SC	Subcounty	2018/19
1140	Ddwaniro SC	Subcounty	2018/19
1141	Banda SC	Subcounty	2018/19
1142	Byerima SC	Subcounty	2018/19
1143	Miryia SC	Subcounty	2018/19
1144	Kimengo SC	Subcounty	2018/19
1145	Pakanyi SC	Subcounty	2018/19
1146	Kiryandongo SC	Subcounty	2018/19
1147	Kigumba SC	Subcounty	2018/19
1148	Buteba SC	Subcounty	2018/19
1149	Soroti Sch of Comp.Nursing	Sch/Tert. Inst.	2019
1150	UCC Soroti	Sch/Tert. Inst.	2019
1151	Madera Technical Institute	Sch/Tert. Inst.	2019
1152	Kaberamaido Technical Institute	Sch/Tert. Inst.	2019
1153	Soroti Core PTC	Sch/Tert. Inst.	2019
1154	Teso College Aloet	Sch/Tert. Inst.	2019
1155	Serere S.S.	Sch/Tert. Inst.	2019
1156	Mukura Mem. S.S.S.	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1157	Ngora H.S.	Sch/Tert. Inst.	2019
1158	Bukedea S.S.	Sch/Tert. Inst.	2019
1159	Amuria S.S.	Sch/Tert. Inst.	2019
1160	Gweri S.S.	Sch/Tert. Inst.	2019
1161	Otubozi Comprehensive S.S.	Sch/Tert. Inst.	2019
1162	Kyere S.S.	Sch/Tert. Inst.	2019
1163	St.Mary's Girls S.S. Madera	Sch/Tert. Inst.	2019
1164	Soroti SSS	Sch/Tert. Inst.	2019
1165	Bukedea Tech	Sch/Tert. Inst.	2019
1166	Katakwi High School	Sch/Tert. Inst.	2019
1167	Kumi Tech	Sch/Tert. Inst.	2019
1168	St. Aloysius PTC	Sch/Tert. Inst.	2019
1169	Dokolo Tech.	Sch/Tert. Inst.	2019
1170	Ngora Girls sss	Sch/Tert. Inst.	2019
1171	Nyero Rock High School	Sch/Tert. Inst.	2019
1172	Ogolai Tech	Sch/Tert. Inst.	2019
1173	Oilio Community	Sch/Tert. Inst.	2019
1174	Orungo High sch	Sch/Tert. Inst.	2019
1175	St. Marys PTC Bukedea	Sch/Tert. Inst.	2019
1176	Usuk	Sch/Tert. Inst.	2019
1177	Wera Tech	Sch/Tert. Inst.	2019
1178	Katakwi Tech	Sch/Tert. Inst.	2019
1179	Adwari ss	Sch/Tert. Inst.	2019
1180	Kangai SS	Sch/Tert. Inst.	2019
1181	St. Thereza Okunguro	Sch/Tert. Inst.	2019
1182	Nadunget Seed SS	Sch/Tert. Inst.	2019
1183	Moroto High	Sch/Tert. Inst.	2019
1184	Moroto Technical institute	Sch/Tert. Inst.	2019
1185	Kaabong Technical institute	Sch/Tert. Inst.	2019
1186	Kaabong SS	Sch/Tert. Inst.	2019
1187	Jubilee 2000 SS	Sch/Tert. Inst.	2019
1188	St Andrew Secondary school	Sch/Tert. Inst.	2019
1189	Kangole Secondary	Sch/Tert. Inst.	2019
1190	Namulu Secondary school	Sch/Tert. Inst.	2019
1191	Nakapiripirit Secondary school	Sch/Tert. Inst.	2019
1192	St Kizito Lorengdwat SS	Sch/Tert. Inst.	2019
1193	Nakapiripirit Technical Institute	Sch/Tert. Inst.	2019
1194	Kotido PTC	Sch/Tert. Inst.	2019
1195	Kotido Tech	Sch/Tert. Inst.	2019
1196	Abim Technical Institute	Sch/Tert. Inst.	2019
1197	Public Health Nurses' College, Kyambogo	Sch/Tert. Inst.	2019
1198	Mt. St Marys Namagunga	Sch/Tert. Inst.	2019
1199	St Marys College Kisubi	Sch/Tert. Inst.	2019
1200	Gayaza High School	Sch/Tert. Inst.	2019
1201	Kibuli SSS	Sch/Tert. Inst.	2019
1202	Kawempe Moslem SS	Sch/Tert. Inst.	2019
1203	Mulago Sch Nurses &Midwifery	Sch/Tert. Inst.	2019
1204	Butabika Sch of Psychiatric Nursing	Sch/Tert. Inst.	2019
1205	Butabika Psychiatric Clinical Officers' Sch	Sch/Tert. Inst.	2019
1206	Mulago Health Tutors' College	Sch/Tert. Inst.	2019
1207	Kyambogo College	Sch/Tert. Inst.	2019
1208	Kampala High School	Sch/Tert. Inst.	2019
1209	Makerere College School	Sch/Tert. Inst.	2019
1210	Old Kampala SSS	Sch/Tert. Inst.	2019
1211	Lubiri SSS	Sch/Tert. Inst.	2019
1212	Luzira SSS	Sch/Tert. Inst.	2019
1213	Uganda Allied Health School of Mgt Sc Mulago	Sch/Tert. Inst.	2019
1214	Kololo SSS	Sch/Tert. Inst.	2019
1215	City High School	Sch/Tert. Inst.	2019
1216	Sam Iga Memorial College	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1217	Nabisunsa Girls SSS	Sch/Tert. Inst.	2019
1218	Trinity College Nabbingo	Sch/Tert. Inst.	2019
1219	Kings College Buddo	Sch/Tert. Inst.	2019
1220	Kololo High	Sch/Tert. Inst.	2019
1221	Shimon PTC	Sch/Tert. Inst.	2019
1222	Gombe SS	Sch/Tert. Inst.	2019
1223	Kalinabiri	Sch/Tert. Inst.	2019
1224	Katongo Tech	Sch/Tert. Inst.	2019
1225	Kisubi Tech	Sch/Tert. Inst.	2019
1226	Lugogo Voc	Sch/Tert. Inst.	2019
1227	Mackay College	Sch/Tert. Inst.	2019
1228	Masulita Vocational	Sch/Tert. Inst.	2019
1229	Mengo sss	Sch/Tert. Inst.	2019
1230	Nakaseke PTC	Sch/Tert. Inst.	2019
1231	Nakaseke Tech	Sch/Tert. Inst.	2019
1232	Namilyango College	Sch/Tert. Inst.	2019
1233	Ndejje sss	Sch/Tert. Inst.	2019
1234	Nsamizi Training	Sch/Tert. Inst.	2019
1235	Our lady of good Consel	Sch/Tert. Inst.	2019
1236	Kibibi sss	Sch/Tert. Inst.	2019
1237	St Peters Nsambya	Sch/Tert. Inst.	2019
1238	Sancta Maria PTC	Sch/Tert. Inst.	2019
1239	EBB SSS	Sch/Tert. Inst.	2019
1240	Nakawa Vocational	Sch/Tert. Inst.	2019
1241	St.Joseph Kakindu	Sch/Tert. Inst.	2019
1242	Mityana SS	Sch/Tert. Inst.	2019
1243	Ahmed Seguya Memo	Sch/Tert. Inst.	2019
1244	St. Mathias Kalemba	Sch/Tert. Inst.	2019
1245	Bombo SS	Sch/Tert. Inst.	2019
1246	Kabasanda tech	Sch/Tert. Inst.	2019
1247	Luwero SS	Sch/Tert. Inst.	2019
1248	Kitante Hill Sec	Sch/Tert. Inst.	2019
1249	Bishops Mukono	Sch/Tert. Inst.	2019
1250	Nakawa Vocational T.I	Sch/Tert. Inst.	2019
1251	Wairaka College	Sch/Tert. Inst.	2019
1252	Kakira High Scool	Sch/Tert. Inst.	2019
1253	Kiyunga S.S.	Sch/Tert. Inst.	2019
1254	St John S.S. Wakitaka	Sch/Tert. Inst.	2019
1255	Bukoyo S.S.	Sch/Tert. Inst.	2019
1256	Wanyange Girls'	Sch/Tert. Inst.	2019
1257	Busoga College Mwiri	Sch/Tert. Inst.	2019
1258	Kisiki College	Sch/Tert. Inst.	2019
1259	Busembatia S.S	Sch/Tert. Inst.	2019
1260	Kiira College Butiki	Sch/Tert. Inst.	2019
1261	Busoga High School	Sch/Tert. Inst.	2019
1262	Kaliro High School	Sch/Tert. Inst.	2019
1263	Pilkington College Muguluka	Sch/Tert. Inst.	2019
1264	Nkuutu Memorial	Sch/Tert. Inst.	2019
1265	Jinja College	Sch/Tert. Inst.	2019
1266	Iganga High School	Sch/Tert. Inst.	2019
1267	Bukooli College	Sch/Tert. Inst.	2019
1268	St. John S.S Buwaya	Sch/Tert. Inst.	2019
1269	Lubani S.S.	Sch/Tert. Inst.	2019
1270	Iganga S.S	Sch/Tert. Inst.	2019
1271	Jinja S.S.S	Sch/Tert. Inst.	2019
1272	Matumu S.S.	Sch/Tert. Inst.	2019
1273	Buzaaya S.S.	Sch/Tert. Inst.	2019
1274	Busedde College	Sch/Tert. Inst.	2019
1275	Buyengo S.S.	Sch/Tert. Inst.	2019
1276	St Stephen S.S. Budondo	Sch/Tert. Inst.	2019
1277	Parvatiben Muljibhai Madhvani Gils SSS	Sch/Tert. Inst.	2019
1278	Jinja School of Medical Lab	Sch/Tert. Inst.	2019
1279	NTC Kaliro	Sch/Tert. Inst.	2019
1280	Jinja School of Nursing and Midwifery	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1281	Jinja Ophthalmic Clinical Officers' Training School	Sch/Tert. Inst.	2019
1282	Iganga Technical School	Sch/Tert. Inst.	2019
1283	Jinja PTC	Sch/Tert. Inst.	2019
1284	Kaliro PTC	Sch/Tert. Inst.	2019
1285	Jinja Vocational Institute	Sch/Tert. Inst.	2019
1286	Kaliro Technical Institute	Sch/Tert. Inst.	2019
1287	Basoga Nsadhu Memorial	Sch/Tert. Inst.	2019
1288	Bishop Wills Iganga PTC	Sch/Tert. Inst.	2019
1289	Gulu School of Clinical Officers	Sch/Tert. Inst.	2019
1290	Unyama NTC	Sch/Tert. Inst.	2019
1291	Lira School of Nursing & Midwifery	Sch/Tert. Inst.	2019
1292	UCC, ADUKU	Sch/Tert. Inst.	2019
1293	Canon Lawrence PTC	Sch/Tert. Inst.	2019
1294	Gulu Core PTC	Sch/Tert. Inst.	2019
1295	Amugo Agro Technical Institute	Sch/Tert. Inst.	2019
1296	Abilinino Instructors College	Sch/Tert. Inst.	2019
1297	Loro Core PTC	Sch/Tert. Inst.	2019
1298	Kitgum Core PTC	Sch/Tert. Inst.	2019
1299	Christ the King Core PTC	Sch/Tert. Inst.	2019
1300	St Joseph Technical Institute	Sch/Tert. Inst.	2019
1301	Kitgum Technical Institute	Sch/Tert. Inst.	2019
1302	Amach Complex	Sch/Tert. Inst.	2019
1303	Lira Town College	Sch/Tert. Inst.	2019
1304	Gulu S S S	Sch/Tert. Inst.	2019
1305	St. Joseph's College Layibi	Sch/Tert. Inst.	2019
1306	Comboni College	Sch/Tert. Inst.	2019
1307	St. Katherine's S S	Sch/Tert. Inst.	2019
1308	Atapara S S	Sch/Tert. Inst.	2019
1309	Lango College	Sch/Tert. Inst.	2019
1310	Gulu Army S S	Sch/Tert. Inst.	2019
1311	Kitgum High School	Sch/Tert. Inst.	2019
1312	Aduku SSS	Sch/Tert. Inst.	2019
1313	YY Okot Memorial College	Sch/Tert. Inst.	2019
1314	Sacred Heart S S	Sch/Tert. Inst.	2019
1315	Lira S S	Sch/Tert. Inst.	2019
1316	Aculbanya S S	Sch/Tert. Inst.	2019
1317	Sir Samuel Baker School	Sch/Tert. Inst.	2019
1318	Dr. Obote's College Boroboro	Sch/Tert. Inst.	2019
1319	Gulu High School	Sch/Tert. Inst.	2019
1320	Akalo S S	Sch/Tert. Inst.	2019
1321	Lake Katwe Technical Institute	Sch/Tert. Inst.	2019
1322	Rwenzori HS	Sch/Tert. Inst.	2019
1323	Kilembe SSS	Sch/Tert. Inst.	2019
1324	Mpanga SS	Sch/Tert. Inst.	2019
1325	School of clinical officers	Sch/Tert. Inst.	2019
1326	Kyenjojo SS	Sch/Tert. Inst.	2019
1327	Semuliki High	Sch/Tert. Inst.	2019
1328	Bwera SSS	Sch/Tert. Inst.	2019
1329	St Ieos college	Sch/Tert. Inst.	2019
1330	Kamwenge SS	Sch/Tert. Inst.	2019
1331	Madox SSS	Sch/Tert. Inst.	2019
1332	Kasese SSS	Sch/Tert. Inst.	2019
1333	UTC kicwamba	Sch/Tert. Inst.	2019
1334	Nyakasura College	Sch/Tert. Inst.	2019
1335	Kibito SS	Sch/Tert. Inst.	2019
1336	Kisojo SS	Sch/Tert. Inst.	2019
1337	Canon Apollo PTC	Sch/Tert. Inst.	2019
1338	Biguli SSS	Sch/Tert. Inst.	2019
1339	Mutanywana SSS	Sch/Tert. Inst.	2019
1340	Kyebambe Girls	Sch/Tert. Inst.	2019
1341	Bulera PTC	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1342	ST ANDREA KAAHWA'S COLLEGE	Sch/Tert. Inst.	2019
1343	BWIKYA MUSLIM SS	Sch/Tert. Inst.	2019
1344	Hoima School of nursing	Sch/Tert. Inst.	2019
1345	KAGADI SS	Sch/Tert. Inst.	2019
1346	ST ADOLF TIBEYALIRWA S.S	Sch/Tert. Inst.	2019
1347	BIREMBO TECHNICAL INSTITUTE	Sch/Tert. Inst.	2019
1348	Bukomero Technical institute	Sch/Tert. Inst.	2019
1349	Bukomero TECHNICAL INSTITUTE	Sch/Tert. Inst.	2019
1350	BAMUSUTA SS	Sch/Tert. Inst.	2019
1351	BUHIMBA TECHNICAL INSTITUTE	Sch/Tert. Inst.	2019
1352	KIRYANDONGO TECHNICAL INSTITUTE	Sch/Tert. Inst.	2019
1353	UTC Kyema	Sch/Tert. Inst.	2019
1354	MASINDI S.S.S	Sch/Tert. Inst.	2019
1355	KINYARA S.S.S	Sch/Tert. Inst.	2019
1356	Kabalega SS	Sch/Tert. Inst.	2019
1357	Kamurasi PTC	Sch/Tert. Inst.	2019
1358	MASINDI ARMY	Sch/Tert. Inst.	2019
1359	Bukomero S.S.S	Sch/Tert. Inst.	2019
1360	Bishop Stuart PTC, Kibingo	Sch/Tert. Inst.	2019
1361	Kashenshero Gilrs School	Sch/Tert. Inst.	2019
1362	Sacred Heart S.S Mushanga	Sch/Tert. Inst.	2019
1363	Nyakinoni SS	Sch/Tert. Inst.	2019
1364	Kabale NTC	Sch/Tert. Inst.	2019
1365	Ntare High School	Sch/Tert. Inst.	2019
1366	Bushenyi Core PTC	Sch/Tert. Inst.	2019
1367	Bukinda Core PTC	Sch/Tert. Inst.	2019
1368	Mbarara SS	Sch/Tert. Inst.	2019
1369	Kinyasano Girls S.S	Sch/Tert. Inst.	2019
1370	Butsibo S.S	Sch/Tert. Inst.	2019
1371	Rugando Technical Institute	Sch/Tert. Inst.	2019
1372	Kinkinzi High School	Sch/Tert. Inst.	2019
1373	Rukungiri PTC	Sch/Tert. Inst.	2019
1374	Kibubura Girls	Sch/Tert. Inst.	2019
1375	St.Gerald SS Rukungiri	Sch/Tert. Inst.	2019
1376	Rwebare S.S	Sch/Tert. Inst.	2019
1377	Nyabuarare SS	Sch/Tert. Inst.	2019
1378	Mbarara High School	Sch/Tert. Inst.	2019
1379	UCC Kabale	Sch/Tert. Inst.	2019
1380	St. Mary's College Rushoroza	Sch/Tert. Inst.	2019
1381	St.Jerome Ndama SS	Sch/Tert. Inst.	2019
1382	Immaculate Heart S.S	Sch/Tert. Inst.	2019
1383	Arch Bishop Bakyenga SS	Sch/Tert. Inst.	2019
1384	kigezi college Bitobero	Sch/Tert. Inst.	2019
1385	St. Kagwa S.S	Sch/Tert. Inst.	2019
1386	Kabale School of Comprehensive Nursing	Sch/Tert. Inst.	2019
1387	Rukungiri Tech Institute	Sch/Tert. Inst.	2019
1388	Bishop Comboni S.S	Sch/Tert. Inst.	2019
1389	Bishop Ogez S.S	Sch/Tert. Inst.	2019
1390	Bubangizi S.S	Sch/Tert. Inst.	2019
1391	Kashaka Girls	Sch/Tert. Inst.	2019
1392	Kyamuhunga S.S	Sch/Tert. Inst.	2019
1393	Kihih S.S	Sch/Tert. Inst.	2019
1394	Mary Hill High School	Sch/Tert. Inst.	2019
1395	Kigezi High	Sch/Tert. Inst.	2019
1396	St. Paul's S.S. Bukinda	Sch/Tert. Inst.	2019
1397	St.Micheal High school	Sch/Tert. Inst.	2019
1398	Ruhinda Secondary School	Sch/Tert. Inst.	2019
1399	Kitagata S.S	Sch/Tert. Inst.	2019
1400	Kanyaryeru SS	Sch/Tert. Inst.	2019
1401	St. Charles Lwanga S.S	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1402	Kashekuro	Sch/Tert. Inst.	2019
1403	St. San Jovani Machiro	Sch/Tert. Inst.	2019
1404	Isingiro SSS	Sch/Tert. Inst.	2019
1405	Isingiro Girls S.S	Sch/Tert. Inst.	2019
1406	St. Johns Nyabwina	Sch/Tert. Inst.	2019
1407	Kiyoola PTC	Sch/Tert. Inst.	2019
1408	Kyeizoba Girls	Sch/Tert. Inst.	2019
1409	kabira Tech institute	Sch/Tert. Inst.	2019
1410	Ndekye SS	Sch/Tert. Inst.	2019
1411	Kashenya SS	Sch/Tert. Inst.	2019
1412	Kizinga Technical School	Sch/Tert. Inst.	2019
1413	Lake Mburo S,S	Sch/Tert. Inst.	2019
1414	Rwampara Farm Institute	Sch/Tert. Inst.	2019
1415	Asinge S S	Sch/Tert. Inst.	2019
1416	Mulatsi sss	Sch/Tert. Inst.	2019
1417	Bunshogho SS	Sch/Tert. Inst.	2019
1418	Bugwere High	Sch/Tert. Inst.	2019
1419	Buhobe S S	Sch/Tert. Inst.	2019
1420	Bukedi College Kachonga	Sch/Tert. Inst.	2019
1421	Bumbo S.S.	Sch/Tert. Inst.	2019
1422	Liu -iki SS	Sch/Tert. Inst.	2019
1423	Busia S S	Sch/Tert. Inst.	2019
1424	Dabani Girls	Sch/Tert. Inst.	2019
1425	Gamatot Girls	Sch/Tert. Inst.	2019
1426	Kamoncoli College	Sch/Tert. Inst.	2019
1427	Kapchorwa Technical Institute	Sch/Tert. Inst.	2019
1428	Rubongi Army School	Sch/Tert. Inst.	2019
1429	Lumino High	Sch/Tert. Inst.	2019
1430	Lumino Polytechnic	Sch/Tert. Inst.	2019
1431	St. John Magale S S	Sch/Tert. Inst.	2019
1432	Manjasi High	Sch/Tert. Inst.	2019
1433	Masaba college	Sch/Tert. Inst.	2019
1434	Masaba S S	Sch/Tert. Inst.	2019
1435	Mbale High	Sch/Tert. Inst.	2019
1436	Mbale S S	Sch/Tert. Inst.	2019
1437	Nkoma SS	Sch/Tert. Inst.	2019
1438	Mukuju Core PTC, Tororo	Sch/Tert. Inst.	2019
1439	Museese School	Sch/Tert. Inst.	2019
1440	Nabumali High School	Sch/Tert. Inst.	2019
1441	Nakaloke Islamic SS	Sch/Tert. Inst.	2019
1442	Nalwire Technical Institute, Busia	Sch/Tert. Inst.	2019
1443	Nyondo Core PTC, Mbale	Sch/Tert. Inst.	2019
1444	Nyondo S S	Sch/Tert. Inst.	2019
1445	Pallisa S S	Sch/Tert. Inst.	2019
1446	Rock High	Sch/Tert. Inst.	2019
1447	School of Clinical Officers, Mbale	Sch/Tert. Inst.	2019
1448	Sekere College Tereges	Sch/Tert. Inst.	2019
1449	Sironko High School	Sch/Tert. Inst.	2019
1450	Sebei College	Sch/Tert. Inst.	2019
1451	St. Peters College	Sch/Tert. Inst.	2019
1452	Tororo Girls	Sch/Tert. Inst.	2019
1453	Uganda College of Commerce, Tororo	Sch/Tert. Inst.	2019
1454	Uganda Cooperative College, Tororo	Sch/Tert. Inst.	2019
1455	Kayoro secondary school	Sch/Tert. Inst.	2019
1456	Kabwangasi PTC Butebo	Sch/Tert. Inst.	2019
1457	Kayoro SS	Sch/Tert. Inst.	2019
1458	Kayoro PTC	Sch/Tert. Inst.	2019
1459	Kapchorwa PTC	Sch/Tert. Inst.	2019
1460	Nakyenyi S.S.S	Sch/Tert. Inst.	2019
1461	Kabale Sanje S.S.S	Sch/Tert. Inst.	2019

No.	Entity	CAT	Period
1462	Kikungwe S.S	Sch/Tert. Inst.	2019
1463	Bukulula Girls S.S.S.	Sch/Tert. Inst.	2019
1464	Nakasoga S.S	Sch/Tert. Inst.	2019
1465	St Gonzaga S.S	Sch/Tert. Inst.	2019
1466	kabulasoke CORE PTC	Sch/Tert. Inst.	2019
1467	St. Anthony S.S. Kayunga	Sch/Tert. Inst.	2019
1468	Mubende Community Polytechnic	Sch/Tert. Inst.	2019
1469	Kaddugala S.S	Sch/Tert. Inst.	2019
1470	St. Maurice S.S. Lwaggulwe	Sch/Tert. Inst.	2019
1471	St. Clement S.S. Nkoni	Sch/Tert. Inst.	2019
1472	St. Victor's S.S. Kitaasa	Sch/Tert. Inst.	2019
1473	St. Peter's Technical Institute - Mubende	Sch/Tert. Inst.	2019
1474	St. Mary's S.S. Sanje	Sch/Tert. Inst.	2019
1475	Mbulire S.S.	Sch/Tert. Inst.	2019
1476	Mubende Army S.S.	Sch/Tert. Inst.	2019
1477	Mateete Comprehensive S.S	Sch/Tert. Inst.	2019
1478	Sseke S.S.	Sch/Tert. Inst.	2019
1479	Ndegeya Core PTC	Sch/Tert. Inst.	2019
1480	Kasenyi S.S.S.	Sch/Tert. Inst.	2019
1481	NTC Mubende	Sch/Tert. Inst.	2019
1482	Rakai PTC	Sch/Tert. Inst.	2019
1483	St. Kizito Technical Institute	Sch/Tert. Inst.	2019
1484	Kako S.S.	Sch/Tert. Inst.	2019
1485	Masaka S.S.	Sch/Tert. Inst.	2019
1486	Mubende Light S.S	Sch/Tert. Inst.	2019
1487	Masaka School of Nursing	Sch/Tert. Inst.	2019
1488	Kabuwoko S.S.S	Sch/Tert. Inst.	2019
1489	St Henry's College Kitovu	Sch/Tert. Inst.	2019
1490	Christ the King S.S. Kalisizo	Sch/Tert. Inst.	2019
1491	Arere S.S	Sch/Tert. Inst.	2019
1492	Angal S.S	Sch/Tert. Inst.	2019
1493	Anyavu S.S	Sch/Tert. Inst.	2019
1494	Arua Core PTC	Sch/Tert. Inst.	2019
1495	Arua Public	Sch/Tert. Inst.	2019
1496	Arua Sch of Comp Nursing	Sch/Tert. Inst.	2019
1497	Arua S.S	Sch/Tert. Inst.	2019
1498	Arua Tech Insti	Sch/Tert. Inst.	2019
1499	Biyaya S.S	Sch/Tert. Inst.	2019
1500	Ediofe Girls	Sch/Tert. Inst.	2019
1501	Ereppi Teachers College	Sch/Tert. Inst.	2019
1502	Erusi S.S	Sch/Tert. Inst.	2019
1503	Logiri S.S	Sch/Tert. Inst.	2019
1504	Lodonga PTC	Sch/Tert. Inst.	2019
1505	Maracha S.S	Sch/Tert. Inst.	2019
1506	Moyo S.S	Sch/Tert. Inst.	2019
1507	Moyo Tech Institute	Sch/Tert. Inst.	2019
1508	Muni Girls	Sch/Tert. Inst.	2019
1509	Muni NTC	Sch/Tert. Inst.	2019
1510	Mvara S.S	Sch/Tert. Inst.	2019
1511	Nyangilia S.S	Sch/Tert. Inst.	2019
1512	Ochoko Modern	Sch/Tert. Inst.	2019
1513	Ombachi S.S	Sch/Tert. Inst.	2019
1514	Oriajin S.S	Sch/Tert. Inst.	2019
1515	Packwach S.S	Sch/Tert. Inst.	2019
1516	St. Aloysious Nyapea	Sch/Tert. Inst.	2019
1517	St. Charles Lwanga	Sch/Tert. Inst.	2019
1518	UCC Pakwach	Sch/Tert. Inst.	2019
1519	Vurra	Sch/Tert. Inst.	2019
1520	Warr Girls	Sch/Tert. Inst.	2019

ANNEXURE VII: REPORTS AND CONSOLIDATED GOVERNMENT OF UGANDA FINANCIAL STATEMENTS



Reports and Consolidated Financial Statements of the Government of the Republic of Uganda

For the year ended 30 June 2020

Accountant General's Office
MINISTRY OFFINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Table of Contents

List of Acronyms	2
Facts and Figures	3
Statement of Responsibilities.....	4
Statement from the Hon. Minister of Finance, Planning and Economic Development.....	5
Statement from the Secretary to the Treasury.....	11
Statement from the Accountant General.....	15
Consolidated Statement of Financial Performance.....	24
The Consolidated Statement of Financial Position.....	25
Consolidated Statement of Changes in Equity.....	26
Consolidated Cash Flow Statement [Direct Method]	27
Statement of Outstanding Public Debt.....	29
Statement of Outstanding Advances and Loans issued by Government	30
Statement of Investments held by the Government	31
Consolidated Fund Statement	32
Consolidated Summary Statement of Appropriation.....	33
Consolidated Summary Statement of Contingent Liabilities.....	34
Consolidated Statement of Outstanding Commitments	35
Summary Statement of losses of public moneys and stores written off, and claims abandoned	36
Summary Statement of losses of public moneys and stores reported.....	37
Consolidated Statement of Arrears of Revenues	38
Statement of stores and other assets (physical assets) purchased	39
Notes to the Financial Statements.....	40
Other Schedules to the Financial Statements.....	56

List of Acronyms

ADF	Africa Development Fund
AIMS	Academic Information Management System
CFS	Consolidated Financial Statements
CFS	Consolidated Financial Statements
COVID	Corona Virus Disease
DRMS	Domestic Revenue Mobilisation Strategy
EACOP	East African Crude Oil Project
EGP	Electronic Government Procurement
FY	Financial Year
GoU	Government of the Republic of Uganda
HCM	Human Capital Management
IBP	Integrated Bank of Projects
IDA	International Development Agency
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
NDP	National Development Plan
NDPII	Second National Development Plan
NTR	Non-Tax Revenue
PBS	Program Budgeting System
PF	Petroleum Fund
PFMA	Public Finance Management Act
PPE	Personal Protective Equipment
PUSATI	Public Universities and Tertiary Institutions
SAMTRAC	Strengthening Asset Management and Transition to Accrual Accounting
TSA	Treasury Single Account
UCF	Uganda Consolidated Fund
UGX	Uganda Shillings
UKEF	United Kingdom Export Finance
UNRA	Uganda National Roads Authority
URA	Uganda Revenue Authority



Facts and Figures

Consolidated Financial Statements 2019/20 Key Figures

UGX 42,725billion

Total Revised Budget

**UGX
61,222billion**

Total Outstanding Public Debt

**UGX 16,042
billion**

**Total Tax collections for the Financial
Year**

UGX 255 billion

Amount transferred from the Petroleum Fund to the UCF

UGX 28,950 billion

Total Assets

Statement of Responsibilities

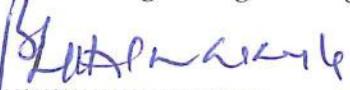
The GoU Consolidated Financial Statements for financial year ending 30th June 2020 as set out on pages 24 to 96 have been prepared in accordance with Section 52(1) of the Public Finance Management Act (PFMA), 2015 as amended [the Act] and the Public Finance Management Regulations 2016.

The Minister of Finance, Planning and Economic Development heads the Treasury as stipulated in Section 10(2) of the Act. The Minister is mandated with the responsibility of supervision and control of all matters relating to the financial affairs of Government, including the management of the Consolidated Fund.

Section 11 of the Act requires the Secretary to the Treasury to advise the Minister on economic, budgetary and financial matters of Government. The Secretary to the Treasury is also responsible for setting standards for public finance management systems and monitoring of the systems' performance. This function includes the management of the Consolidated Fund and any other fund as may be assigned by the Minister.

Section 46 of the Act entrusts the Accountant General with the responsibility for compilation and consolidation of the accounts of votes, custody and safety of public moneys and resources of Government, custody of all Government certificates of titles for investment, and the maintenance of a register of Government investments. The Accountant General is also responsible for ensuring that a system of accounting is established to promptly receive and account for all Government monies and other assets.

I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2020 have been prepared in accordance with Generally Accepted Accounting Principles and aligned to the Government of Uganda legal and regulatory framework that governs public finances.


.....
L. Semakula

ACCOUNTANT GENERAL

To the best of my knowledge, I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2020 are in compliance with the legal and regulatory framework that governs the public funds of the Government of the Republic of Uganda and its operations.


.....
Patrick Owalap
For PERMANENT SECRETARY/SECRETARY TO THE TREASURY

To the best of my knowledge, I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2020 and the financial information contained therein have been prepared in accordance with the Public Finance Management Act 2015.


.....
Hon. Matia Kasaija (MP)
MINISTER OF FINANCE, PLANNING AND ECON DEVELOPMENT

Statement from the Hon. Minister of Finance, Planning and Economic Development

I am pleased to present the Consolidated Financial Statements for Central Government for the Financial Year (FY) ended 30th June 2020 covering draft financial statements of 149 votes. In addition to fulfilling the provisions of the Public Financial Management Act 2015, the Consolidated Financial Statements (CFS) present a summary of Government's financial resources and how they have been utilised for the benefit of the people of the Republic of Uganda.

The CFS have been prepared in the shadow of the global COVID-19 pandemic which is having a profound impact on society and economic activity across the world. According to the IMF's Regional Economic Outlook Update in June 2020, sub-Saharan economic activity is projected to contract by 3.2% in 2020. The COVID-19 pandemic had a more negative impact on economic activity in the first half of 2020 than anticipated. In Uganda, the pandemic was in addition to the effects of climate change and the locust invasion that the region was already grappling with during the year.

Although Uganda has been reasonably successfully in dealing with this emergency, Government's policies, priorities, programmes and resource allocations for the FY 2019/2020 were adversely affected by the pandemic. The livelihoods of many Ugandans have been negatively impacted leading to declining household incomes, and in some cases the loss of jobs and increased food insecurity. Economic activity drastically declined, with record falls in key indicators of business activity, household consumption, the job market and trade activity. Inflows of Foreign Direct Investment and remittances of Ugandans in the diaspora also dropped sharply.

The Economic Growth Strategy which underpinned the FY 2019/2020 Budget sought to consolidate interventions made towards the attainment of shared prosperity by ensuring that the benefits of economic growth reach all Ugandans. The strategy consisted of following three interlinked priority areas;

- (i) Expanding the industrial base of the economy
- (ii) Exploiting natural resource endowments with environmental protection in mind
- (iii) Providing affordable financing for production and business

Despite the effects of the COVID-19 pandemic and other emergencies during the year, Uganda's economy continued to grow due to the strong foundation laid over the last five years during the implementation of the Second National Development Plan (NDPII). The economy grew by 3.1% in the Financial Year ending 30th June 2020, which is lower than 6.8% growth registered in the Financial Year 2018/2019 and the average growth rate of 5.4% in the previous four years.

The key performance achievements registered during the Financial Year 2019/2020 are summarised below;

(i) Revenue Mobilisation and Performance

To support the Government's fiscal strategy in the medium term, a new Domestic Revenue Mobilisation Strategy (DRMS 2019/2020 – 2023/2024) was launched in February 2020 in a bid to increase the share of the budget that is financed by domestic resources. However, the economic impact of the COVID-19 pandemic coupled with Government's imposed lockdown restrictions to combat the spread of the disease, greatly reduced economic activity and demand for goods and services in the economy during the year. As a result, tax revenue collections were greatly reduced compared to the

projections for the financial year. URA collected net revenue of UGX 16,730.19 billion compared to the set target of UGX 20,344.13 billion leading to a deficit UGX 3,613.94 billion. More than 70% of the deficit [UGX 2,606.84 billion] was accumulated in the last five months of the financial year.

(ii) Response to the COVID-19 Pandemic and Other Emergencies

The socio-economic progress achieved to date provided the underlying resilience which enabled Uganda's economy to withstand the temporary disruptions caused by the triple effects of the COVID-19 pandemic, locust invasion, and floods. In order to effectively manage these shocks, Government mobilized resources through;

- **The Contingencies fund**

The contingencies Fund was replenished with UGX 62billion of which a total of 61.2billion was provided to the lead agencies to manage the respective shocks. UGX 24 billion was provided to Ministry of Agriculture to curb the locusts invasion, UGX 12billion to Office of the Prime Minister for Emergency food supplies in the flood hit areas, UGX 25 billion to Ministry of Health for COVID-19 related emergencies and UGX 233 million to Uganda Embassy in Beijing to facilitate Students affected by the COVID-19 pandemic.



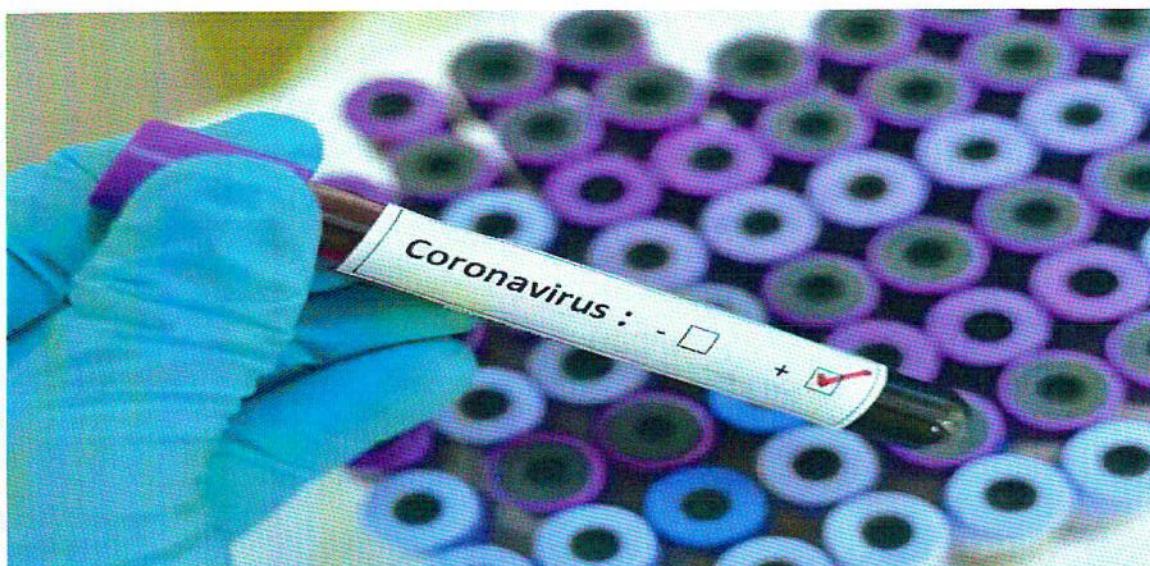
- **Supplementary expenditure - UGX 284billion for multisector interventions**

In order to manage the spread of the COVID-19, UGX 94.2billion was released to the health sector of which UGX 89 billion was released to Ministry of Health for procurement of, Intensive Care Unit (ICU) equipment, Personal Protective Equipment (PPEs), ambulances, test kits and salary and remuneration for contract staff hired to manage the disease. UGX 10 billion was appropriated under Parliament, UGX 77.2billion to security for enforcement of COVID-19 Presidential directives, UGX 59.4billion to OPM for food relief for the vulnerable, UGX 36.2 billion to Local Government for establishment of isolation centres at

the Districts and fuel for surveillance. Others included UGX 1billion to KCCA and UGX 6 billion to Ministry of Information and Communications Technology

- **Donations to the National Response Fund to COVID-19.**

Additional resources were raised from the private sector institutions and individuals amounting to UGX 35billion by 30th June 2020. This included donations in kind amounting to UGX 23.7 billion and cash donations amounting to UGX 12billion. The donations in kind were in form of motor vehicles, medical supplies, food, sanitary items, among others and these were distributed to the implementing agencies of Government and others distributed to the community for consumption. The cash is kept on COVID holding accounts in Bank of Uganda and will be transferred to the UCF for appropriation and release to the relevant sectors as will be determined by Cabinet and Parliament



In light of the likely impact of the COVID-19 pandemic on the financial sector, Bank of Uganda (BoU) put in place measures to provide liquidity support during the pandemic period aimed at ensuring stability of financial sector. In recognition of the situation regarding the impact of COVID-19 on the Uganda business community, Uganda Revenue Authority (URA) also put in place specific tax administration measures to support taxpayers in meeting their obligations. These included; extension of time within which to file tax returns, deferment of payments agreed upon by way of a Memorandum of Understanding, and waiver of penalty and interest on voluntary disclosures among others.

In line with the requirements for social distancing to limit the spread of the disease, the BoU, together with Uganda Bankers' Association (UBA) and Mobile Money Service Providers (MMSPs) undertook initiatives to encourage the further use of digital payments, by waiving charges on transactions. The waiving of charges partly explains the increased uptake of e-commerce and use of digital finance platforms in the latter part of the financial year.

(iii) Agriculture, Forestry and Fishing Sector

During the financial year, the Agriculture, Forestry and Fishing sector is estimated to have grown by 4.2% up from 3.8% in the previous four years. This growth was due to increased production of cash crops, food crops and livestock which were supported by Government interventions through extension services as well as favourable weather conditions that were experienced in the first three quarters of the financial year. However, this growth is lower than 5.3% registered for FY 2018/2019 partly explained by lower agricultural productivity, the locust invasion and flooding in some parts of the country.

(iv) Water for Production

Government invested in the construction of water facilities to serve water-scarce areas as part of the strategies to increase agricultural production and productivity. During the FY 2019/2020, functionality of Water for Production (WfP) facilities increased from 86.7% to 87.2%. In addition, construction of 9 communal valley tanks and eight valley tanks in eight districts was completed, creating a water storage capacity of 117 million litres.



Figure 1: Katukumwok valley tank in Amudat district

(v) Industry Sector

The industry sector is estimated to have grown by 2.3%, a slowdown compared to annual average growth rate of 7% in the previous four years. Growth in the sector was curtailed by both demand and supply chain disruptions due to the partial lockdown restrictions that were imposed by Government in a bid to curb the spread of COVID-19 pandemic.

(vi) Minerals, Oil and Gas

In order to streamline and enhance regulation of the minerals sub-sector, Cabinet approved the Minerals Policy, 2019 and subsequently, consultations on the Mining and Minerals Bill, 2019 were undertaken. These developments resulted in the re-organisation of mining activities and a nationwide e-registration of artisanal miners. To ensure that Uganda gains optimal value and benefit out of oil

production, negotiations on the Host Government Agreement with Joint Venture partners in the East African Crude Oil Project (EACOP) were concluded and the agreement is expected to be signed before the end of 2020.

(vii) Power Generation

Electricity generation capacity now stands at 1,254 Megawatts, with the completion of the 42 Mega Watt Agago-Achwa II, the 76 Mega Watt Kyambura and the 5.9 Mega Watt Ndugutu Power projects. The 183 Mega Watt Isimba Power Project and its transmission lines was commissioned and the 600 Mega Watt Karuma Power Project is 98% complete and is due for commissioning. The Karuma - Kawanda Transmission Line is also 82% complete. The electrification of industrial parks has also progressed with the commissioning of the Mukono and Iganga Industrial Parks sub-stations.

(viii) Education Sector

The funding for the sector has continued to grow over the years. The sector budget increased by 21% from UGX 2.8 trillion in FY2018/19 to UGX 3.4 trillion in FY2019/20 to support implementation of the interventions in the sector. The National Teachers' Policy (NTP) 2019 was launched. The policy was designed to professionalize teachers, develop standards and improve the development, management, and utilization of teachers at all levels in Uganda. In addition, Government through the National Curriculum Development Centre also developed a new curriculum for Ordinary Level students to study both generic and vocational education concurrently, demonstrating Government's commitment to skill Ugandans for employment.

(ix) Health Sector

During the year, Government launched a 5-year National Action Plan for Health Security (2019 -2023) to strengthen Uganda's health security capacity and community resilience against public health threats in compliance with International Health Regulations (2005). The Non-Communicable Diseases and Injuries (NDCI) Commission which is tasked to analyze the disease burden of NDCIs and determine priority strategies to address this burden was also launched. Furthermore, Government rolled out Result Based Financing (RBF) to 79 districts covering over 740 health facilities and oriented 70 hospitals on RBF including Regional Referral and General Hospitals. The roll out of RFB was intended to improve the effectiveness of aid in health systems striving for Universal Health Coverage. In terms of disease prevention, Government conducted a mass Measles Rubella vaccination campaign, covering 128 districts and vaccinated 19,476,110 children over and above the targeted 18,100,000 children.

(x) Transport Sector

In the FY 2019/2020, twenty-seven (27) road projects totaling 1,730.4km were at various stages of implementation. In addition, Government commenced construction of the Kampala Flyover Major express way (4.5Km) which is expected to decongest the Greater Metropolitan Kampala Area (GKMA) and reduce on travel time. Government also embarked on the implementation of strategic transport infrastructure projects in the Oil and Gas which are critical in strengthening the existing infrastructure to realise efficiencies in the process of oil production. In a bid to improve air transport, rehabilitation of the Entebbe International Airport is ongoing to expand its passenger and cargo handling capacity. The Kabaale International Airport in Hoima, whose strategic focus is to facilitate the sustainable development of Uganda's Oil and Gas industry, stands at 34.9% physical progress.

Uganda Airlines

During the financial year Uganda Airlines commenced regional flights and by March 2020 it had expanded the route network to cover five countries and eight destinations including, Nairobi and Mombasa in Kenya, Juba in South Sudan, Mogadishu in Somalia, Dar es Salaam, Kilimanjaro and Zanzibar in Tanzania, and to Bujumbura in Burundi. The arrival of the two A330-800neo aircraft will allow the airline to further expand its network to connect Uganda to the overseas markets of Dubai, London, Guangzhou, Mumbai and others. This strategic intervention has already led to reduced airfares to the respective destinations and provided convenient direct flights for passengers and cargo into and out of Entebbe airport.

(xi) Information, Communication and Technology (ICT)

The National Backbone Infrastructure (NBI) now covers forty-nine (49) districts, 480 Ministries, Agencies, and 7 border posts. The 500-seater ICT Innovation Hub at Nakawa was also completed during the year. Furthermore, one hundred seventy two (172) ICT Innovators were supported under the National ICT Initiatives Programme (NIISP) to develop e-Solutions. Some of their software applications have been used for business continuity during the COVID-19 lockdown.

(xii) Science, Technology and Innovation

Core projects were progressed during the financial year. The Machining Manufacturing and Industrial Skills Training Centre (MMISTC) at Namanve was commissioned in January 2020. The centre will provide industrial skills training and apprenticeship, and manufacture high quality precision machine parts and accessories. Construction of the Kiira Vehicle Plant at the Jinja Industrial Park is 50% complete, and two (2) Kayoola Electric Buses have since been developed, assembled and tested under a Technology Transfer project with China High-Tech Corporation.

The Economic Stimulus and Growth Strategy commencing next financial year shifts our focus from the COVID-19 economic response to the ongoing management of the crisis and recovery. The strategy is aimed at achieving the following three key objectives; improving wellbeing of Ugandans, boosting economic transformation and improving peace, security and good governance. The crises we have recently faced, indeed, present several lessons and opportunities that should be seized to continue on our path to developing an integrated and self-sustaining economy. The Ministry of Finance, Planning and Economic Development will continue to provide technical support in the implementation of the Economic Stimulus and Growth Strategy.


Hon. Matia Kasaija (MP)
MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Statement from the Secretary to the Treasury

Mandate

The Consolidated Financial Statements for the year ended 30th June 2020, have been prepared in accordance with the provisions of the Public Finance Management Act, 2015 as amended and the Public Finance Management Regulations 2016. The statements have been prepared using the modified accrual basis of accounting, and the accounting policies as detailed on pages 40-44 of this report. The modified accrual basis of accounting has been applied effective this financial year in the preparation of the financial statements of Government.

Purpose of Consolidation

The Consolidated Financial Statements provide information on the financial performance and Government's ability to meet current and future obligations. The current and future obligations are reflected in the Consolidated Statements of financial performance, financial position and cash flow.

Performance of the Public Financial Management System

The impact of the global COVID-19 pandemic and the accompanying containment measures reminds us of the importance of a robust Public Financial Management (PFM) system. A strong PFM system promotes transparency, accountability and good governance which are essential for sustainable economic management and effective public service delivery. Following the imposition of a nationwide lockdown to curb the spread of Corona virus disease in Uganda, the Ministry of Finance, Planning and Economic Development (MoFPED) instituted the following measures to support the PFM system to respond to the challenges posed by the COVID-19 pandemic;

- a) A Ministry Comprehensive Business Continuity Plan (BCP) for COVID-19, was developed and issued and implemented. The objective of the plan was to enhance the health and safety of staff, MoFPED clients and other stakeholders and to provide a framework for the continued delivery of essential or mission critical services during the lockdown.
- b) Issued detailed guidelines that were to be followed by the National Response Fund to COVID-19 Team and all Accounting Officers of Central and Local Government votes to ensure accountable and transparent management of COVID-19 response funds.
- c) Released funds from the Contingencies Fund and UCF to facilitate implementation of activities to contain and prevent the spread of COVID-19 in Uganda.
- d) Prioritised release of funds and processing of payments for salaries and pensions, health sector related and security sector payments to ensure business continuity and timely service delivery.

It should however be noted that, in spite of the COVID-19 challenges, a number of critical PFM activities were implemented during the financial year to further promote and enforce transparent, efficient and effective management of public resources in line with the Ministry's mandate.

Highlights of key activities and the progress registered during the year are summarised below;

(i) Launch of the National Public Sector Procurement Policy

The National Public Sector Procurement Policy was officially launched. The Policy encourages the use of public sector procurement to promote social, environmental and economic objectives while at the same time ensuring achievement of the targets of the Sustainable Development Goals (SDGs)

and Agenda 2030. When fully implemented, the policy will enhance integrity and accountability in public sector procurement, promote the participation of special interest groups in public procurement through preference and reservation schemes, maximise opportunities for aggregation of common user items and ensure best fit for acquisition and disposal activities for complex and strategic projects.

(ii) Amendment of the PPDA Act

The PPDA Amendment Bill is before Parliament for reconsideration. The amendment is intended to improve procurement efficiency and effectiveness by reducing the current statutory procurement timelines especially for common user goods, reduce the cost of procurement while benefiting from economies of scale. It also incorporates emerging good practices and project delivery models such as Engineering, Procurement Contracting (EPC), Contractor Facilitated Financing, Design and Build for complex and high value projects. Unlike the existing legal framework, the amendment strengthens good governance by reducing ambiguity in the procurement system roles and segregation of policy, regulatory and operational functions.

(iii). Strengthening Asset Management

Government embarked on the exercise of strengthening its asset management processes by developing an asset management framework and guidelines (AMFG) to ensure sound and efficient management and control over its assets. This will enhance public financial management and ultimately lead to improvements in the provision of public services. The framework will be rolled out in the Financial Year 2020/2021.

(iv) Implementation of the Electronic Government Procurement System

In order to improve efficiency and address the current challenges in public procurement, Government commenced implementation of an electronic procurement (e-GP) system. The Ministry with support from the Public Procurement and Disposal of Public Assets Authority (PPDA) and the National Information Technology Authority (NITAU) completed the final readiness activities in preparation for go-live of e-GP system in July 2020. The e-GP system provides end-to-end functionality that enables entities to carry out complete public procurement and disposal procedures electronically. The e-GP leverages ICT to promote efficiency, transparency and accountability in public procurement. The system is being piloted in 10 entities before it is rolled out to all Government Procuring and Disposing Entities (PDEs) over the next 3 years.

(v) Rollout of IFMS to Local Governments and Navision Upgrade

During the financial year, the integrated Financial Management System (IFMS) which automates key aspects of budget execution, accounting and reporting processes, was rolled out to 54 additional Local Governments, bringing the total number of votes currently using the IFMS to 375, representing budget coverage of 85%. In the same period, the financial managements for Seventeen (17) out a total of the thirty-six (36) foreign missions were upgraded to the latest version of Navision 2018 to avoid the risk of an unsupported software and to benefit from enhanced features of the new version.

(vi) Support to Local Government- Refurbishment of Regional Centers

In order to take services nearer and ease the support arrangements to the Local Government users, nine (9) Treasury Service Centers were established in various regions across the country. During the financial year, 7 of the 9 regional centers were refurbished and commissioned. These included Mbarara, Mbale, Gulu, Arua, Masaka, Jinja and Soroti. A support framework at the regional centers was operationalised including appointment of District Support Officers that will manage the service centers.



Figure 2 : Refurbished Masaka Regional Treasury Service Center

(vii) Piloting the Human Capital Management System

Government commenced implementation of the integrated Human Capital Management System (HCM) designed to replace the current Integrated Personnel and Payroll System (IPPS). HCM is an interoperable and scalable system that will be deployed in all Ministries, Agencies and Local Governments (MALGs) to further improve the timeliness, quality and accuracy of the Government payrolls and to streamline other key human resource management processes. The system is scheduled to go-live in July 2021 starting with 100 pilot MALGs before it is fully rolled out to all other Government entities.

(viii) Implementation of the Integrated Bank of Projects (IBP)

The first phase of the Integrated Bank of Projects (IBP) system which covers the pre-investment processes of the project cycle (project identification, preparation and appraisal) was completed. From July 2019, submission of projects to the Development Committee (DC) of MoFPED for review and approval, is done online using the IBP system. The IBP system automates the project cycle as established in the DC guidelines and other relevant regulations and it also provides information on public investment projects under preparation by all Ministries, Departments and Agencies (MDAs). The key output of the IBP system is the Public Investment Plan (PIP) as well as a list of projects that have received all the required approvals and are ready for implementation (bankable projects).

(ix) Transition to Accrual Accounting

In a drive to improve public accountability, the MoFPED initiated implementation of the transition from reporting on the modified cash basis of accounting to the accrual basis of accounting. One of key objectives of adopting accrual accounting is to enhance PFM systems to generate real time, comprehensive and comparable fiscal information to support policy and operational decision making. A concept note for the Strengthening Asset Management and Transition to Accrual Accounting (SAMTRAC) project to support the AMFG and implementation of Accrual accounting was finalised for approval.

The depth and duration of the COVID-19 pandemic remains unknown, and this has left uncertainty in Uganda's economic outlook in the next financial year. Therefore, MoFPED will continue to operate in a dynamic environment that requires agile and responsive information and ICT solutions that will enable effective delivery of its mandate. The Ministry is focused on providing economic advice and implementing PFM reforms vital to supporting economic recovery to safeguard livelihoods without losing focus on the long-term development goals of wealth creation and social economic transformation.

.....
Patrick Ocailap
For Permanent Secretary / Secretary to the Treasury

Statement from the Accountant General

Introduction

These consolidated financial statements (CFS) provide a record of the Government's financial performance, consolidated cash flows, and consolidated financial position for the financial year ended June 30th 2020. The CFS provide a summary of the Central Government's financial resources and their application in line with the financial year 2019/2020 appropriation for the benefit of the people of the Republic of Uganda.

Scope

This CFS presents the transactions of central government that include; Ministries, Agencies, Referral Hospitals, Public Universities and Self Accounting Tertiary Institutions (PUSATIs) and Missions abroad. Local Government votes have been included only to the extent of Central Government transfers to support their operations. In line with Section 52(1) of the PFMA 2015, separate financial statements have been prepared for the Local Government votes, Petroleum Fund, Contingencies Fund and a consolidated summary statement of financial performance of public corporations, state enterprises and companies where Government has a controlling interest.

For the financial year under review, 99% of the central Government votes submitted their financial statements for Consolidation. Only two votes i.e Mbarara Referral Hospital and Soroti University failed to timely submit their respective financial statements and are therefore not consolidated on a line by line basis.

Consolidation Process

The Consolidated Financial Statements have been prepared in accordance with the Accounting policies which have been applied consistently in all material respects unless otherwise stated. The Modified accrual basis of Accounting has been applied effective this financial year while preparing the financial statements. Under the modified accrual basis of accounting, revenue is recognised when earned with the exception of revenue from taxes and grants which is recognised when received. Expenditures are recognised when incurred as indicated in the Accounting policies to these financial statements. Additional information has been disclosed where appropriate to ensure compliance with the PFMA 2015 and to improve the usefulness of the statements to the users.

Overview of operating results

The summary of Government's financial performance and position for the year ended 30 June 2020 is presented below in respect to Revenue, Expenditure, Assets and liabilities.

Revenue Performance

Revenue comprises receipts from taxes, non-tax revenue, grants in form of external assistance and transfers received from the Petroleum Fund. The bulk of the revenues are collected by Uganda Revenue Authority (URA) in the form of Taxes, Levies and Duties.

Below is the Analysis of Revenue Performance for the Past eight years; -

Table I: Movement in revenue collections over the last eight years;

Revenues(billion)	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Taxes	7,231	8,094	9,879	11,036	12,516	14,063	16,146	16,042
NTR	386	464	320	611	910	1,157	983	1,412
Grants	241	474	566	539	505	1,015	720	738
HIPC							7	
Total	7,858	9,032	10,765	12,186	13,931	16,235	17,856	18,192
% Movement		15%	19%	13%	14%	17%	10%	2%

An analysis of revenue trend over the past eight years is illustrated below:

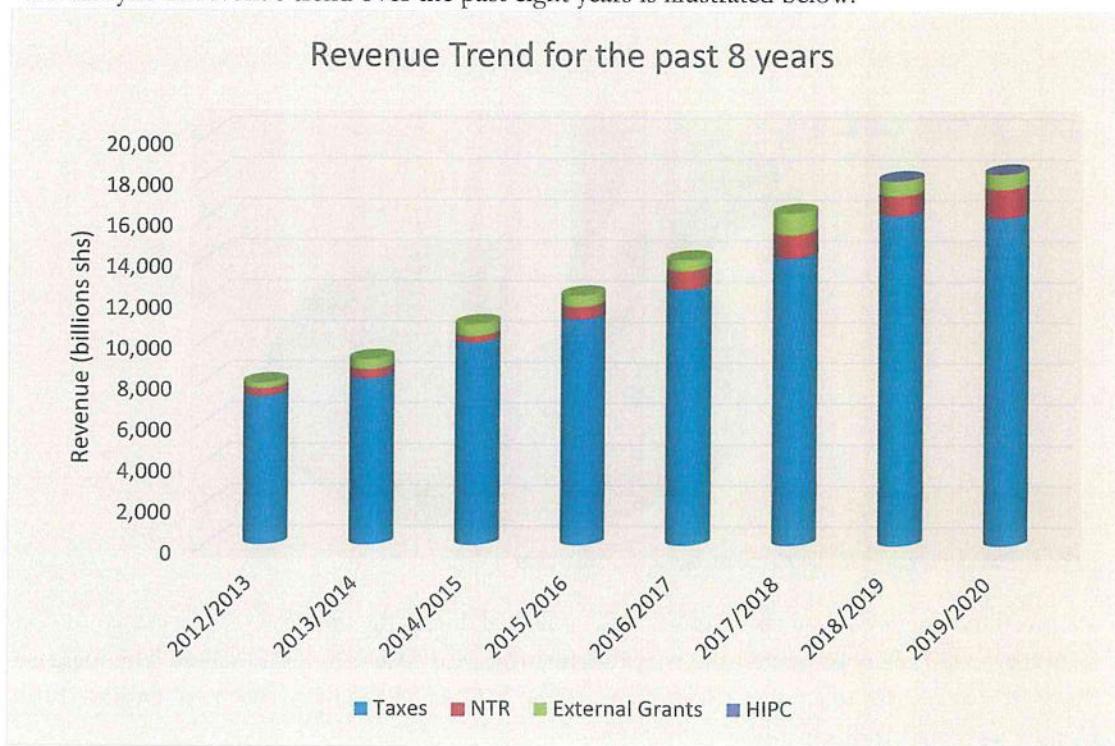


Figure 1: Revenue Trend for the Last Eight Years

Total revenue for financial year 2019/2020 amounted to UGX 18,192 billion compared to UGX 17,856 billion in the FY 2018/19 representing a 2% growth. Over the eight years, Tax collections have consistently been the largest proportion of total revenues collected. Non tax revenues have also shown a consistent growth over the last 4 financial years.

The reduction in the growth of revenue for the financial year was mainly due to business disruption in both domestic and international markets caused by the global lockdown that was put in place to curb the spread of the COVID-19 pandemic. This majorly affected revenue collections for the last quarter of the financial year.

The trend in the past seven years as illustrated in table I and Figure 1 above shows a consistent increase in revenue collections. Total revenue collections excluding grants during the financial year was UGX 17,454 billion representing a growth of 129% in absolute terms from UGX 7,617 billion collected in the financial year 2012/2013.

The composition of Government revenues for the financial year under review is as illustrated below:

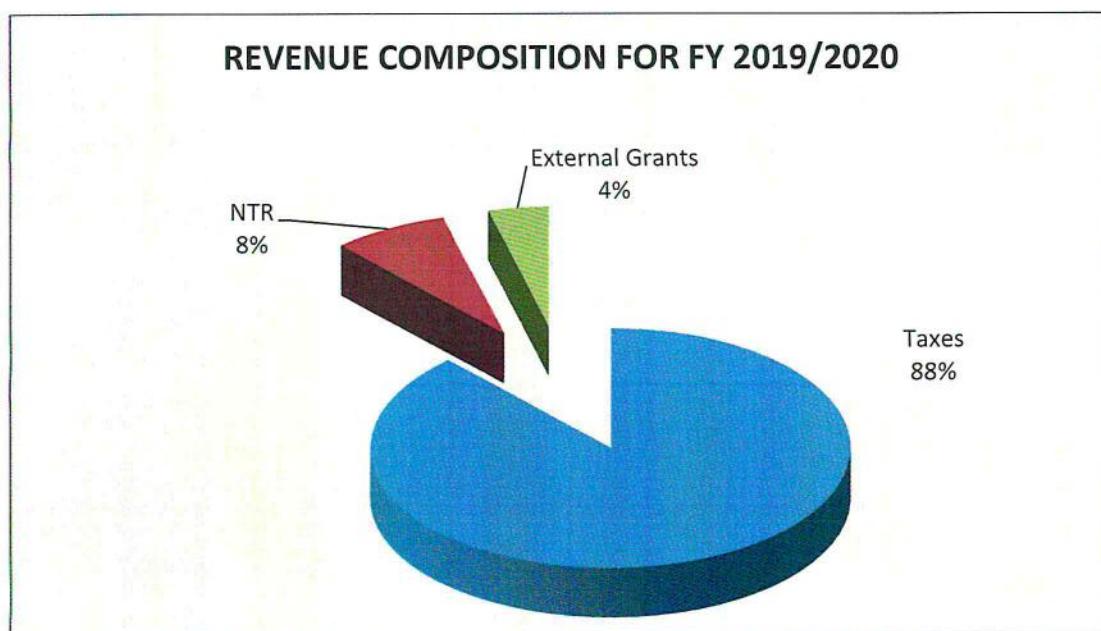


Figure 2: Revenue Composition for the financial year 2019/2020

Despite the reduction in the tax revenue, NTR collected during the financial year increased by 43.6% from UGX 983 billion collected the previous financial year to UGX 1,412 billion. The increase in the NTR is attributed to a policy shift to have all the NTR collected by government entities through Uganda Revenue Authority.

Included within the revenue received from the grants is UGX 35.4billion relating to donations by both organisations and individual to the National Response Fund to COVID-19. These were contributions made to support the response efforts to curb the spread of the disease and to improve the welfare of the population affected during the lock down measures taken to control the spread of the disease. The contributions constituted donations in kind (UGX 23.7 billion) that included Motor vehicles, food items, PPEs among others and were distributed to implementing government agencies and to communities for consumption. The cash contribution amounted to UGX12 billion as at 30th June, 2020 and the funds are held on the COVID-19 holding accounts in Bank of Uganda awaiting transfer to the Consolidated Fund account for appropriation and allocation as per set guidelines.

Expenditure

Total operating expenditure (excluding finance costs and forex gains) during the financial year 2019/2020 increased by UGX 4,695 billion (23%) to UGX 24,993 billion from UGX 20,298 billion registered in financial year 2018/19.

The expenditure on physical infrastructure increased to UGX 5,888 billion from the UGX 3,236 billion reported in the previous financial year, registering an increase of 82%. Infrastructure expenditure at 21% is the second largest percentage component of the total annual expenditure in the consolidated financial statements. This indicates Governments continued focus on investment in infrastructure development in line with the National Development Plan.

The bulk of total expenditure consists of transfers to other Organizations (36%) which include transfers to Local governments, contingencies fund, subventions, projects and contributions to international organizations. The other major expenditure categories include goods and services consumed (15%), employee costs (13%) and finance costs (11%) as illustrated in Figure 3 below.

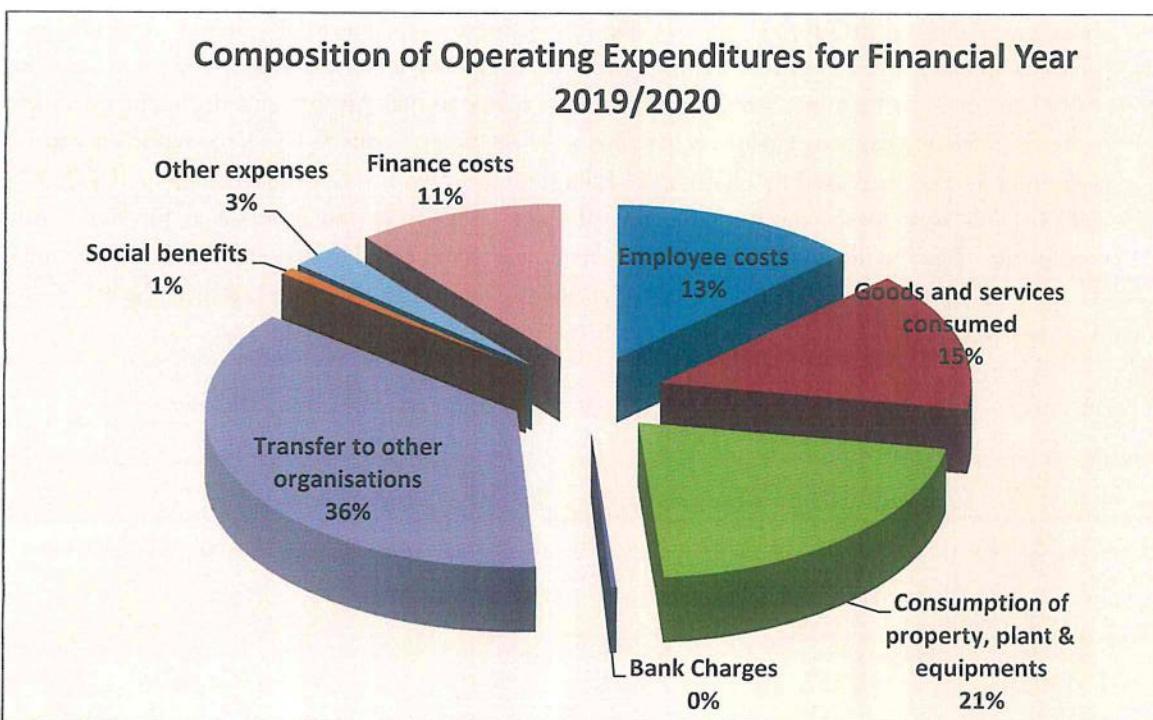


Figure 3: Expenditure Composition

Assets

The current government accounting policy is that purchased property, plant and equipment with the exception of the Non-produced assets is fully expensed in the year of purchase and as a result, they are not reflected as part of total assets in the Statement of Financial Position. The other Government assets recognised in the statement of financial position comprise cash and cash equivalents, receivables, and investments. This presentation will gradually change as government shifts from the

modified accrual basis towards adoption of accrual International Public Sector Accounting Standards (IPSAS)

Assets	2017/2018	2018/2019	2019/2020
	Shs (million)	Shs (million)	Shs (million)
Non Produced Assets	2,466,744	3,139,010	3,556,196
Cash and cash equivalents	1,815,159	1,561,617	1,223,906
Receivables	5,468,436	7,486,886	8,966,598
Investments	7,184,890	8,612,104	15,203,515
Total	16,935,229	20,799,617	28,950,216

Table II: Showing the trend of Assets over the last 3 year

During the financial year ended 30th June, 2020, total assets increased by 39.2% to UGX 28,950 billion as indicated in Table II above. The major increase in the total assets is attributed to the changes in receivables and investments. The increase in receivables was mainly due to disbursements of onlent loans to Karuma, Isimba and Entebbe International Airport and the recognition of the unrealized foreign exchange gains on conversion of the onlent loans to UGX for reporting purposes. Investments also increased by UGX 6,591 billion [76.5%] from UGX 8,612 billion to UGX 15,204 billion. This was due to the capitalization of Bank of Uganda and increase in the net worth of companies like National Water and Sewerage Corporation, Uganda Electricity Transmission Company, Uganda Airlines, Civil Aviation Authority, Uganda Railways Corporation, New Vision and Uganda Electricity Generation Company limited among others

A three year analysis of the composition of government assets is illustrated below:

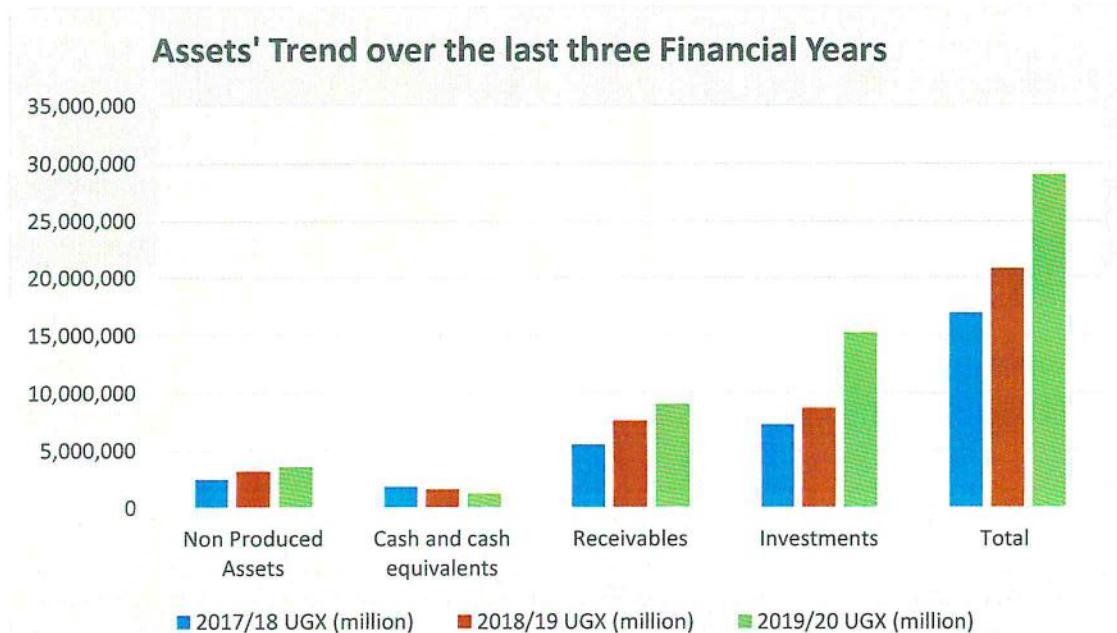


Figure 4: Asset Trend over the last 3 year

Total liabilities

During the financial year, the total liabilities excluding deposits received increased by UGX 10,962 billion from UGX 50,034 billion to UGX 60,997 billion [22% growth]. With deposits included, total liabilities increased by 21% to UGX 61,222 billion as demonstrated in table III below. The rise is largely attributed to the increase in both domestic and external borrowings to finance the budget as further explained below.

Table III: Movement in Liabilities over the past 3 years;

Liabilities (Shs)	2017/2018	2018/2019	2019/2020
Borrowings	41,446,114,972,391	46,407,788,326,917	56,883,757,332,999
Payables	2,567,489,551,939	3,334,699,967,995	3,838,564,580,857
Deposits	92,503,183,108	200,188,130,884	225,061,437,774
Pension liabilities	569,607,591,939	291,867,515,128	274,485,903,635
Total liabilities	44,675,715,299,377	50,234,543,940,924	61,221,869,255,265
Percentage Movement		12%	22%

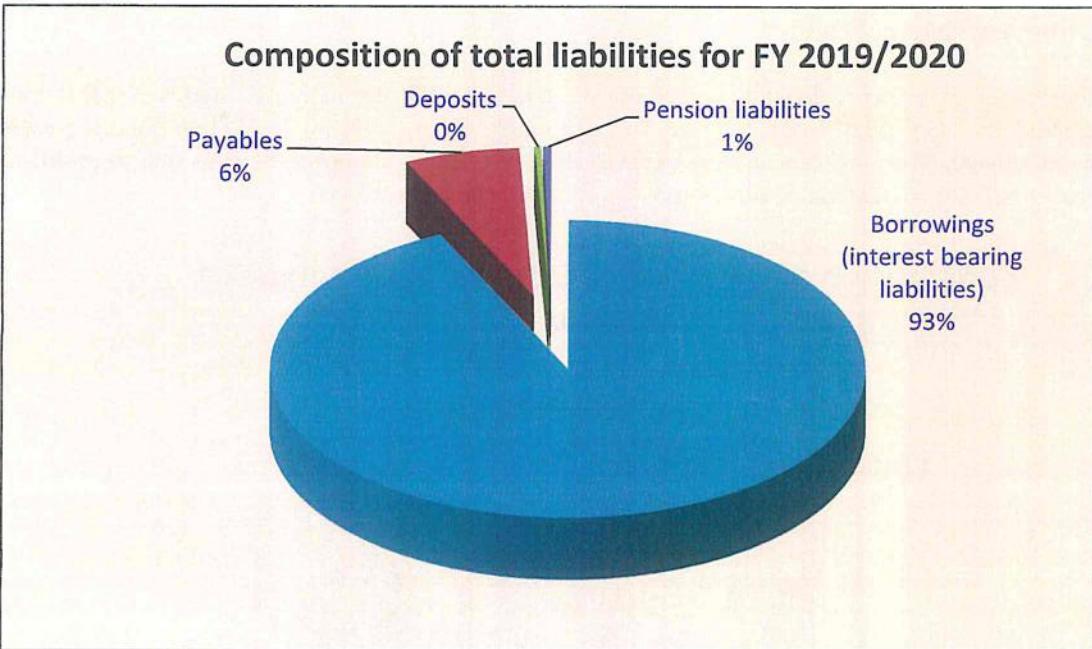


Figure 5: Composition of Liabilities

Borrowings

Borrowings comprise interest-bearing debt that is domestic securities; treasury bills and bonds and external loans from multilateral and bi-lateral creditors.

Analysis of the movement in Borrowings (Interest bearing Debt) over the past 3 years shows an increasing trend in both domestic and external debt but still remains within the debt sustainability threshold of 50% debt to GDP.

Table IV: Movement in Borrowings (Interest Bearing Debt) over the past 3 years

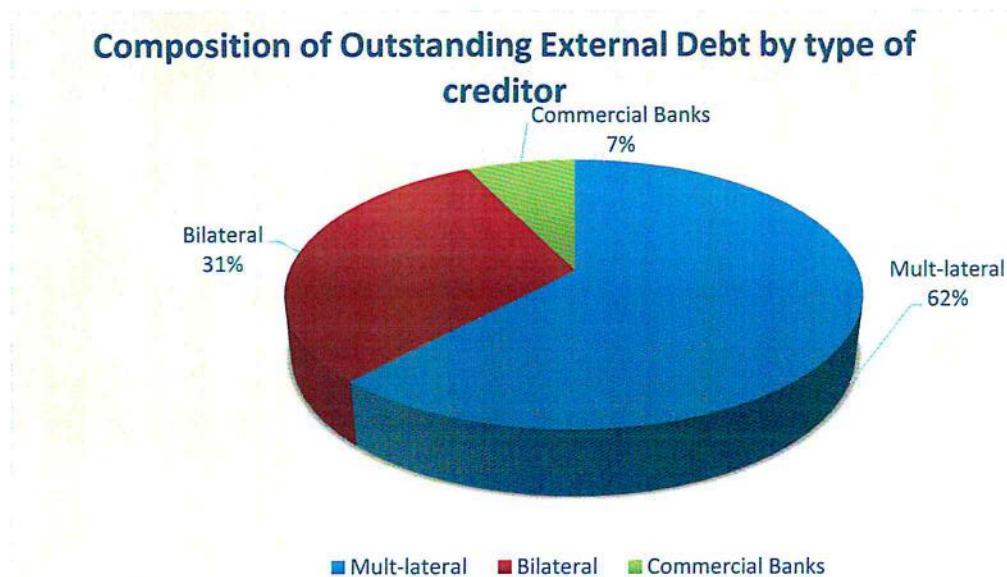
Borrowings	2017/2018 Shs(millions)	2018/2019 Shs(millions)	2019/2020 Shs(millions)
Domestic borrowings	13,059,757	15,502,170	17,975,878
External borrowings	28,386,358	30,905,615	38,907,880
Total	41,446,115	46,407,785	56,883,757

Domestic Debt

During the financial year, the net domestic debt stock from the issuances of Treasury bills and bonds increased by UGX 2,474 billion [16%] from UGX 15,502 billion the previous year to UGX 17,976 billion. The increase in the net domestic debt was skewed towards long-term dated instruments. (Treasury bonds increased by UGX 1,910 billion compared to UGX 568 billion for Treasury bills) as guided by the debt strategy's objective of achieving T-bills: T-bonds ratio of 30:70.

Disbursed External Debt

Total stock of external debt Disbursed and Outstanding (DOD) increased by UGX 8,011 billion (25.9%) to UGX 38,917 billion as at 30th June, 2020 from UGX 30,906 billion for the previous financial year. The total outstanding external debt (DOD) is composed of 62% due to multilateral creditors, 31% to bilateral creditors and 7% due to commercial banks.



Multilateral debt is dominated by International Development Agency (IDA) and Africa Development Fund (ADF), bilateral is dominated by Exim Bank of China and Japan, while commercial banks are dominated by Trade and Development Bank and Standard Bank of South Africa.

Undisbursed External Debt

As at 30th June 2020, the total committed but undisbursed external debt amounted to UGX 17,206 billion of which UGX 6,460 billion is from bilateral, UGX 447 billion from Commercial Banks and UGX 10,300 billion being from multi-lateral creditors. The total committed debt [including both outstanding and undisbursed] is therefore UGX 56,114 billion as illustrated in the table below.

	Disbursed UGX [Billion]	Undisbursed UGX[Billion]	Total UGX[Billion]
Multilateral	24,091	10,300	34,390
Bilateral	12,011	6,460	18,471
Commercial Banks	2,806	447	3,253
Total	38,908	17,206	56,114

Figure 2: Total Disbursed and un-disbursed External Debt as at June 30, 2020

Financing costs (interest and commitment fees) for the outstanding borrowings increased to UGX 3,036 billion from UGX 2,472 billion in the financial year 2018/2019 on account of increased stock of both domestic and external debt. This however excludes accrued interest not yet due for payment in line with the accounting policy.

The CFS shows a net operating deficit (amount by which operating expenditure exceeded total revenues) of UGX 9,294 billion for the financial year ended 30 June 2020 [FY 2018/2019: deficit of UGX 3,612 billion]. The deficit was largely financed by the increased borrowing amounting to UGX 10,476 billion during the year

Contingent Liabilities

Contingent liabilities at the end of the financial year comprise of outstanding amounts guaranteed by the Government in respect of loans, public loan issues, and probable obligations resulting from outstanding litigation against Government. These amounted to UGX 11,494 billion as at 30th June 2020. 90% [UGX10,389 billion] of the Contingent liabilities disclosed in these financial statements arise from legal proceedings against Government.

Consolidated Statement of Changes in Equity

Petroleum Fund

The Petroleum Fund is established by S56 of the Public Finance Management Act (PFMA), 2015. The Fund serves as a depository for all revenues accruing to government from petroleum and related activities. Disbursements from the Fund are through appropriation to either the Consolidated Fund or to the Petroleum Revenue Investment Reserve Account. During the Financial year a total of 255 billion was disbursed to the Consolidated Fund account to support the annual budget in line with the appropriation. Detailed financial statements of the Petroleum Fund are separately prepared, audited and submitted to Parliament.

Contingencies Fund

The Contingencies Fund was established in accordance with S26 of the PFMA 2015 to respond to natural disasters for which funds have not been provided for in other funds. The fund is supposed to be replenished annually by an amount equivalent to 0.5% of the appropriated annual budget of the preceding financial year of Government. During the year, UGX 62.1 billion was transferred to the Contingencies Fund from the UCF. The funds were used to cater for the floods, the locusts invasion and COVID-19 Pandemic. Detailed financial statements of the Contingencies Fund are prepared and presented separately.

Consolidated Fund

Included in the statement of Changes in Equity is an adjustment of UGX 6,682 billion consisting of adjustments or restatements by the various entities in regards to cash and cash equivalents, payables, pension liabilities, receivables, investments and borrowings. The bulk of the adjustment is due to restatement of investments worth UGX 6,384 billion as explained above. Details regarding the adjustments are contained in the respective entities financial statements.

The consolidated net worth (deficit) increased from UGX 29,435 billion as at 30th June 2019 to UGX 32,272 billion [30th June, 2020] due to the increase in the total borrowing and public debt in general to finance the appropriated budget.

For effective interpretation, the financial statements should be read in conjunction with the underlying notes and schedules.

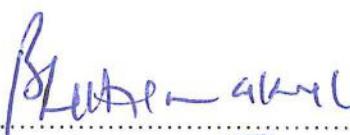

Lawrence Semakula
ACCOUNTANT GENERAL

Consolidated Statement of Financial Performance

[Based on classification of expenditures by nature]

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
Operating revenue			
Taxes	3	16,042,040,967,979	16,145,701,682,511
Non – Tax revenue	4	1,411,940,446,574	983,042,044,103
Grants Received	5(a)	738,047,367,222	720,188,971,524
HIPC Relief	6	-	7,074,678,126
Total operating revenue		18,192,028,781,775	17,856,007,376,264
Operating expenses			
Employee costs	7	3,630,667,060,978	3,202,691,995,994
Goods and services consumed	8	4,120,331,612,601	4,667,627,637,682
Consumption of Property, Plant & Equipment	9	5,887,720,109,670	3,235,842,514,399
Bank Charges	10	89,418,533,946	37,587,512,880
Subsidies	11	-	-
Transfers to other Organizations	12	10,256,731,971,567	8,277,791,002,731
Social benefits	13	223,324,569,398	226,109,610,292
Other expenses	14	784,602,060,858	650,137,425,193
Total operating expenses		24,992,795,919,018	20,297,787,699,171
Surplus / (Deficit) from operating activities		(6,800,767,137,244)	(2,441,780,322,907)
Foreign exchange loss (Gain)	15	(541,870,960,215)	(1,302,815,875,137)
Finance costs	16	3,035,522,586,860	2,472,546,518,034
Bad Debts expenses	17	-	--
Surplus / (Deficit) for the year		(9,294,418,763,889)	(3,611,510,965,804)

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.


Lawrence Semakula
Accountant General


Patrick Ocaillan
For Permanent Secretary/Secretary to the Treasury

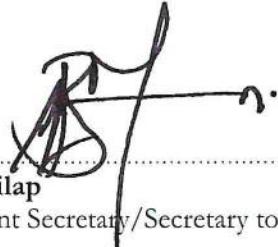
The Consolidated Statement of Financial Position

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
ASSETS			
Non Produced Assets	18	3,556,196,301,201	3,139,099,928,807
Cash and cash equivalents	19	1,223,905,954,124	1,561,617,498,899
Receivables	20	8,966,598,364,582	7,486,885,656,296
Investments	21	15,203,514,972,209	8,612,104,153,293
Total assets		28,950,215,592,116	20,799,707,237,295
LIABILITIES			
Borrowings	22	56,883,757,332,999	46,407,788,326,917
Payables	23	3,838,564,580,857	3,334,699,967,995
Deposits	24	225,061,437,774	200,188,130,884
Pension liabilities	25	274,485,903,635	291,867,515,128
Total liabilities		61,221,869,255,265	50,234,543,940,924
Net liabilities		(32,271,653,663,149)	(29,434,836,703,629)
REPRESENTED BY:		(32,271,653,663,149)	(29,434,836,703,629)

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.



Lawrence Semakula
Accountant General

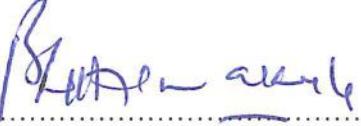


Patrick Ocaillap
For Permanent Secretary/Secretary to the Treasury

Consolidated Statement of Changes in Equity

	Consolidated Fund Shs.	Contingency Fund Shs.	Energy Fund Shs	Petroleum Fund Shs.	Total Funds Shs.
FY ended 30 June 2019					
At 1 July 2018	(28,210,902,375,457)		-	470,416,163,221	(27,740,486,212,236)
Surplus (Deficit) for the year: Statement of Financial Performance	(3,611,510,965,804)	-	-		(3,611,510,965,804)
Net adjustments to opening reserves	2,073,822,934,177		-	(15,901,721,040)	2,057,921,213,137
-Withdrawals from the Fund	(37,378,620,000)		-	(200,121,657,808)	(237,500,277,808)
-Replenishments to the Fund	40,000,000,000		-	56,739,539,082	96,739,539,082
At 30 June 2019	(29,748,590,407,084)	2,621,380,000	-	311,132,323,455	(29,434,836,703,629)
FY ended 30 June 2020					
At 1 July 2019	(29,748,590,407,084)	2,621,380,000		311,132,323,455	(29,434,836,703,629)
Surplus (Deficit) for the year: Statement of Financial Performance	(9,294,418,763,889)		-		(9,294,418,763,889)
Net adjustments to opening reserves	6,682,176,107,840	(2,621,380,000)		(3,267,702,057)	6,676,287,025,783
-Withdrawals from the Fund	(61,233,711,212)		-	(255,001,350,122)	(316,235,061,334)
-Replenishments to the Fund	62,070,000,000		-	35,479,839,920	97,549,839,920
At 30 June 2020	(32,360,833,063,133)	836,288,788	-	88,343,111,196	(32,271,653,663,149)
Notes to the financial statements	26	27	28	29	

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.


Lawrence Semakula
Accountant General

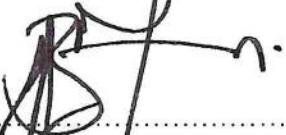

Patrick Ocaillap
For Permanent Secretary/Secretary to the Treasury

Consolidated Cash Flow Statement [Direct Method]

	30 June 2020 Shs.	30 June 2019 Shs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Total receipts from operating revenues were (see below):	18,670,583,548,949	18,208,627,002,620
PAYMENTS FOR OPERATING EXPENSES:		
Employee costs	3,618,923,615,904	3,201,127,862,211
Goods and services consumed	3,639,435,981,381	4,081,866,609,440
Bank Charges	89,418,533,946	37,587,512,880
Subsidies	-	-
Transfers to Other Organizations	10,210,145,138,249	8,159,122,840,124
Social benefits	185,135,489,993	177,749,002,912
Other expenses	614,717,516,755	423,135,162,498
Finance costs	2,667,059,166,116	2,417,018,066,884
Advances paid	1,172,909,367,382	1,830,598,256,026
Outstanding letters of Credit	180,408,048,482	76,835,555,604
Interest arrears paid	-	-
Domestic arrears goods & services paid in the year	1,706,653,066,309	1,052,342,095,509
Domestic arrears pension paid during the year	134,023,559,007	30,085,533,635
Foreign exchange gain-Realized	31,622,332,515	12,817,004,651
Transfer to the Petroleum Fund	-	-
Total payments for operating activities	24,250,451,816,039	21,500,285,502,374
Net cash outflows from operating activities	(5,579,868,267,091)	(3,291,658,499,754)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	5,607,059,565,009	2,915,831,192,874
Non Produced Assets	436,456,340,600	474,377,336,791
On-lending to state enterprises	-	-
Investments in Private companies	-	200,000,000
Net cash outflows from investing activities	6,043,515,905,609	3,390,408,529,665
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of Government treasury bills	5,062,950,729,502	4,294,293,471,302
Proceeds from issue of Government bonds	3,401,676,066,177	3,104,462,996,411
Re-purchase of Government bonds & treasury bills	(4,863,991,372,562)	(4,955,941,499,873)
Proceeds from external borrowings	8,352,274,917,724	4,814,567,758,086
Repayments of external borrowings	(572,519,657,179)	(759,441,949,933)
Repayment of domestic loans	75,870,708,883	-
Proceeds from other domestic (on lent) loans	-	-
Net cash flows from financing activities	11,456,261,392,545	6,497,940,775,993
Net Increase in cash and cash equivalents	(167,122,780,155)	(184,126,253,426)

The notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.


Lawrence Semakula
 Accountant General


Patrick Ocaillap
 For Permanent Secretary/Secretary to the Treasury

Cash Flow Statement for the year ended 30 June 2020 [Direct Method] (continued)

For cash flow purposes receipts from operating revenue comprise:

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
Operating revenue			
Total Revenue as per Financial Performance		18,192,028,781,775	17,856,007,376,264
Add : Advances recovered during the year		437,154,636,355	235,159,370,140
: Deposits received		41,400,130,819	117,460,256,216
: Proceeds from disposal of Investments		-	-
Total Operating Revenue		18,670,583,548,949	18,208,627,002,620
Less: Grants received as HIPC/MDRI in Kind		-	-
Revenue in Kind (Tax waivers)		-	-
Total cash receipts from operating activities		18,670,583,548,949	18,208,627,002,620

Reconciliation of movement of cash during the year

		30 June 2020 Shs.	30 June 2019 Shs.
At the beginning of the year		1,561,613,910,826	1,815,158,728,634
Net adjustments from Accounting Officers' Cash Flow Statements		51,923,399,486	80,818,443,612
Contingency Fund transfers		836,288,788	2,621,380,000
Energy Fund Transfers		-	-
Replenishment of the Petroleum Fund		(223,344,864,821)	(152,858,387,994)
Net increase in cash from the Cash Flow Statement		(167,122,780,155)	(184,126,253,426)
At the end of the year		1,223,905,954,124	1,561,613,910,826

Net cash and bank balances comprise of;

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
Cash and bank balances	18	1,223,905,954,124	1,561,617,498,899
Less Bank overdraft with BoU and others	21(b)	-	(3,588,073)
Net cash and bank balances		1,223,905,954,124	1,561,613,910,826

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

ACCOUNTANT GENERAL'S OFFICE

GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of Outstanding Public Debt

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
DOMESTIC DEBT			
Borrowings		0	3,588,073
Payables including deposits		4,063,626,018,631	3,534,888,098,879
Pension Liabilities	25	274,485,903,635	291,867,515,128
Borrowings from domestic financial institutions			
Treasury bills	22(a)i	4,456,057,321,963	3,888,302,317,057
Government Bonds	22(a)ii	13,519,820,501,346	11,613,867,551,895
Interest payable on treasury bills and bonds		0	0
Unpaid Reimbursements to BoU		0	0
Other Payables			
Total domestic debt		22,313,989,745,575	19,328,929,071,032
EXTERNAL DEBT			
Borrowings from multilaterals	22c	24,090,671,973,506	19,883,409,562,115
Borrowings from bi-laterals	22c	12,011,207,031,260	10,847,514,653,442
Borrowings from commercial banks	22c	2,806,000,504,924	174,690,654,335
Total external debt		38,907,879,509,690	30,905,614,869,892
TOTAL PUBLIC DEBT		61,221,869,255,265	50,234,543,940,924

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

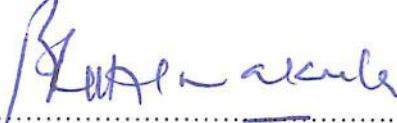
Lawrence Semakula
Accountant General

Patrick Ocaillap
For Permanent Secretary/Secretary to the Treasury

Statement of Outstanding Advances and Loans issued by Government

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
ADVANCES			
Advances and prepayments	20	630,411,847,998	558,819,361,580
Letters of Credit	20	283,178,957,807	234,637,857,910
Total advances		913,590,805,805	793,457,219,490
Other Receivables		633,705,497,621	451,176,738,814
LOANS			
Loans to State Enterprises	20	7,408,841,929,084	6,231,791,565,920
Loans to agencies	20	26,929,101	26,929,101
Loans to private organizations	20	10,433,202,971	10,433,202,971
Other loans			
Total loans		7,419,302,061,156	6,242,251,697,992
Total outstanding advances and loans	20	8,966,598,364,582	7,486,885,656,296

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.



Lawrence Semakula
Accountant General



Patrick Ocaillap
For Permanent Secretary/Secretary to the Treasury

Statement of Investments held by the Government

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
Securities other than equity			
-Corporate bonds			
-Promissory notes			
-Debentures			
-Fixed deposits			
-Shares in Public corporations	21	12,898,205,523,179	6,314,508,171,093
-Other securities-IMF	21	1,866,125,144,087	1,861,661,299,877
Sub-total		14,764,330,667,266	8,176,169,470,970
Shares and other equity			
-Shares in public corporations			
-Shares in other entities	21	439,184,304,943	435,934,682,323
Sub-total		439,184,304,943	435,934,682,323
Financial derivatives			
Total investments		15,203,514,972,209	8,612,104,153,293
Analyzed between			
Domestic investments	21	12,898,205,523,179	6,314,508,171,093
Foreign investments	21	2,305,309,449,030	2,297,595,982,200
Total investments	21	15,203,514,972,209	8,612,104,153,293

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.


Lawrence Semakula
Accountant General


Patrick Ocailap
For Permanent Secretary/Secretary to the Treasury

Consolidated Fund Statement

The Consolidated Fund is established by Article 152 of the Constitution of the Republic of Uganda. It is the depository of all revenues or other monies raised or received for the purpose of, or on behalf of, or in trust for the Government. Funds are withdrawn from the UCF to meet expenditure charged on the fund by the Constitution or an Act of Parliament, or where the issue of the monies is authorized by an Appropriation Act, a Supplementary Act, or as provided by clause 4 of article 152 of the Constitution.

	30 June 2020 Shs.	30 June 2019 Shs.
Opening balance (July 1,)	7,667,136,418	159,203,648,484
Unspent balances	49,967,847,947	54,258,024,361
Adjusted Opening Cash book balance	57,634,984,365	213,461,672,845
Inflows		
URA collections [Taxes and NTR]	16,351,320,572,310	16,297,754,360,793
Other Non-Tax revenue to UCF	558,533,589,108	488,390,849,298
Transfers received from Petroleum Fund	255,000,000,000	200,000,000,000
<i>Transfers received from Vote 130</i>		
Proceeds from domestic securities	8,479,999,990,258	7,400,459,267,713
Proceeds from Loans	2,562,625,073,775	
Advance from Bank of Uganda	1,500,000,000,000	
Budget support proceeds	559,290,090,276	274,292,236,969
Dividends	3,041,396,230	6,705,565,317
Total Inflows	30,269,810,711,957	24,667,602,280,090
Outflows		
Transfers to Central Government Votes	16,467,773,409,402	12,985,008,059,424
Transfers to Vote 130 - Treasury Operations		
Domestic Securities	6,864,613,319,664	5,236,650,535,490
External payments	1,533,847,223,461	1,312,733,025,195
Court awards	213,965,725,959	155,714,045,527
Transfers to the Contingencies Fund	62,070,000,000	40,000,000,000
BoU Advance reimbursement	1,500,000,000,000	
Other outflows	169,196,240,384	2,104,946,551,225
Transfers to Local Government votes	3,515,591,551,991	3,038,344,599,656
Total Outflows	30,327,057,470,861	24,873,396,816,517
Closing balance	388,225,461	7,667,136,418

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

Consolidated Summary Statement of Appropriation

Summary	Approved estimates Shs.	Acrual released Shs.	Actual expenditure Shs.	Variance Shs.
Ministries	9,695,024,645,655	8,727,166,133,042	8,726,014,253,349	969,010,392,306
Agencies	19,123,773,431,107	16,591,475,244,687	16,399,372,201,035	2,724,401,230,072
Referral Hospitals	276,256,177,088	249,839,489,050	254,457,415,259	21,798,761,829
Embassies and Missions	199,113,917,483	195,324,804,552	187,622,614,967	11,491,302,516
Local Governments	4,179,363,091,349	3,610,274,923,450	3,610,274,923,450	569,088,167,899
Totals for 30 June 2020	33,473,531,262,682	29,374,080,594,781	29,177,741,408,060	4,295,789,854,622
Totals for 30 June 2019	28,197,813,715,622	25,683,666,266,824	26,208,706,751,008	1,989,106,964,613

Reconciliation to the GoU Total Approved Budget:

	FY 2019/2020	FY 2018/2019
<i>Approved Budget as above</i>	33,473,531,262,682	28,197,813,715,622
<i>Add: External Project Financing(Not included in the Consolidation)</i>	9,251,023,599,440	7,734,538,000,000
Total GoU Approved Budget	42,724,554,862,122	35,932,351,715,622

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

Consolidated Summary Statement of Contingent Liabilities

Summary	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 2020 Shs.	30 June 2019 Shs.
Ministries	9,881,271,143,068	45,656,660,072	43,000,597,995	9,969,928,401,135	9,328,202,980,036
Agencies	506,124,046,432	988,707,430,283	27,737,124,639	1,522,568,601,354	1,452,018,310,664
Referral Hospitals	965,000,000	0	25,663,069	990,663,069	990,703,483
Embassies and Missions	202,350,470	0	0	202,350,470	1,141,003,975
Total contingent liabilities	10,388,562,539,970	1,034,364,090,355	70,763,385,703	11,493,690,016,028	10,782,352,998,158
Analyzed as follows:					
Domestic contingent liabilities	10,388,562,539,970	1,034,364,090,355	70,763,385,703	11,493,690,016,028	10,782,352,998,158
External contingent liabilities					
At 30 June 2020	10,388,562,539,970	1,034,364,090,355	70,763,385,703	11,493,690,016,028	10,782,352,998,158
At 30 June 2019	9,460,511,212,345	1,004,947,793,985	316,893,991,828	10,782,352,998,158	

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statement

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

	Rent and Utilities	Contributions to Int Organisations	Court awards and Compensations	Other Payables	Pensions and Gratuity	Total
Ministries	7,436,323,170	104,235,806,889	550,037,827,915	561,356,557,061	239,570,395,149	1,462,636,910,184
Agencies	74,300,096,994	2,551,330,797	298,874,687,876	2,228,923,103,106	32,423,105,640	2,637,072,324,413
Referral Hospital	1,327,150,985	-	-	8,408,558,770	2,492,402,846	12,228,412,601
Missions Abroad	-	-	-	1,113,137,294	-	1,113,137,294
Total 30 June 2020	83,063,571,149	106,787,137,686	848,912,515,791	2,799,801,356,231	274,485,903,635	4,113,050,484,492
Total 30 June 2019	278,546,814,339	166,518,757,432	982,931,776,996	1,906,702,619,228	291,867,515,128	3,626,567,483,123

The Notes and schedules set out on pages 39 to 92 form an integral part of the financial statements.

Summary Statement of losses of public moneys and stores written off, and claims abandoned

For all ministries, agencies, Referral hospitals and Embassies/Missions

Summary	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off Shs.	Total losses at 30 June 2020 Shs.
Ministries	-	-	-	-	-
Agencies	-	-	-	-	-
Referral Hospitals	-	-	-	-	-
Embassies and Missions	-	-	-	-	-
At 30 June 2020	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

The Notes and schedules set out on pages 39 to 92 form an integral part of the financial statements.

Summary Statement of losses of public moneys and stores reported
[As submitted and signed by Accounting Officers]

Summary	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses at 30 June 2019 Shs.
Ministries	1,805,262,242	-	1,805,262,242	1,805,262,242
Agencies	4,553,882,817	474,059,550	5,027,942,367	2,635,827,486
Referral Hospitals	15,446,200	-	15,446,200	-
Embassies and Missions	104,899,063	54,462,470	159,361,533	104,899,063
At 30 June 2020	6,479,490,322	528,522,020	7,008,012,342	4,545,988,791
At 30 June 2019	1,773,987,855	2,772,000,936	4,545,988,791	

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

	Arrears of Revenue (A) 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-20 (F) (A-B+E) Shs.
Ministries	4,288,550,000	-	47,316,957,928	42,628,650,233	(43,028,407,928)	8,983,655,510
Agencies	151,950,663,287	87,951,655,037	922,984,912,956	792,193,067,265	126,308,038,313	194,002,058,789
Referral Hospitals	73,918,204	53,000,000	11,738,500,835	11,738,500,835	-	20,918,204
Embassies and Missions	2,071,548,603	1,802,254,030	11,597,646,470	11,597,646,470	-	269,294,573
As at 30 June 2020	158,384,680,094	89,806,909,067	993,638,018,189	858,157,864,803	83,279,630,385	203,275,927,076
As at 30 June 2019	16,704,195,822	1,025,222,285,060	986,940,399,549	902,412,648,419	39,140,058,421	45,314,159,835

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

Statement of stores and other assets (physical assets) purchased
As submitted and signed by Accounting Officers]

For all ministries, agencies, Referral hospitals and Embassies/Missions

Summary	Property, buildings, highways and Non Produced assets Shs.	Plant –machinery, trucks machinery Shs.	Others- computers, copiers Shs.	Total value of property, plant & equipment purchased during the year 30 June 2020 Shs.	Total value of property, plant & equipment purchased- 30 June 2019 Shs.
Ministries	1,145,477,611,820	152,127,958,057	3,537,559,381,986	4,835,164,951,863	1,145,477,611,820
Agencies	4,083,334,272,019	106,576,063,749	367,627,101,268	4,557,537,437,036	4,083,334,272,019
Referral hospitals	21,979,083,843	1,423,279,278	8,246,556,563	31,648,919,684	21,979,083,843
Embassies/Missions	16,757,487,483	2,807,614,805	-	19,565,102,288	16,757,487,483
At 30 June 2020	5,267,548,455,165	262,934,915,889	3,913,433,039,817	9,443,916,410,871	5,267,548,455,165
At 30 June 2019	2,512,961,809,298	303,500,169,212	893,723,528,116	3,710,185,506,626	

The Notes and schedules set out on pages 42 to 92 form an integral part of the financial statements.

Notes to the Financial Statements for the year ended 30 June 2020

Notes to the Financial Statements

1.0 General Information

The consolidated financial statements of the Government of Republic of Uganda have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 as amended.

The Government reporting entities, referred to as central Government votes or MDAs and covered by these consolidated financial statements comprise; Ministries, Agencies, Referral Hospitals and Missions abroad. Local Governments are included only to the extent of the central government contribution, as transfers to other Organisations.

1.1 Accounting policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

a) Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015[the Act] as amended and comply with generally accepted accounting principles taking into consideration the Government of Uganda legal and regulatory framework regarding public finances.

The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The Financial Statements have been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenue when earned with the exception of revenue from taxes and grants that is recognised when received. Expenses are recognised when incurred resulting into recognition of payables in the statement of financial position. All non-current assets with the exception of non-produced assets are expensed 100% in the year of acquisition in the statement of financial performance.

b) Consolidation

(i) Government Ministries, Departments and Agencies (MDAs)

MDAs are Government entities over which the Treasury has the power to govern their financial and operating policies in accordance with the legal and regulatory framework provided by PFMA, 2015. MDAs are fully controlled by Government and are consolidated on a line-by-line basis. Intra-Government transactions, balances and unrealised gains on transactions between Government entities are eliminated on consolidation. Accounting policies of all Government entities have been changed where necessary to ensure consistency with the policies adopted by Government.

Notes to the Financial Statements for the year ended 30 June 2020

(ii) Government Business Entities (GBEs)

These include both trading and statutory enterprises which are either fully Government owned or Government has a stake. These entities operate commercially and are not reliant on continuing Government funding to be a going concern. GBEs are included in these consolidated Financial Statements to the extent of their Net worth

(iii) Local Governments

Transfers to District Local Governments and Municipal Councils are expensed in the financial statements. Consolidated Financial Statements of Local Governments are separately prepared.

(iii) Projects expenditure

Government projects are a series of undertakings by an accounting entity with specific objectives and a defined time frame and could be either:

- (i) fully funded by a Government
- (ii) jointly funded by Government and a development partner
- (iii) fully funded by a development partner through either budget support or project support

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the parent accounting entity and ultimately in the CFS to the extent of funding received from Government.

Development partner funded projects that disburse through Treasury are accounted for as inflows and fully expensed.

(c) Reporting currency and translation of foreign currencies

(i) Functional and presentation currency

The functional and reporting currency is the Uganda Shilling, which is the legal tender of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

(ii) Translation of transactions in foreign currency

Foreign currency transactions are translated into Uganda shillings using the exchange rates prevailing at the dates of the transactions. Foreign missions and entities that predominantly transact in foreign currencies translate transactions at spot rates. Foreign currency assets and liabilities held by entities at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses resulting from the revaluation of assets are recognized in the statement of changes in Equity through the revaluation reserve.

(iii) Consolidation of Government entities

The results and financial position of all the Government entities that transact mainly in foreign currencies are translated into the presentation currency as follows:

Notes to the Financial Statements for the year ended 30 June 2020

- assets and liabilities for each balance sheet presented are translated at the closing rate at the date of that balance sheet;
- Income and expenses for each profit and loss account are translated at ruling spot exchange rates on the transactions dates.

(d) Reporting Period

The reporting period for these financial statements is the financial year of the Government, which runs from 1 July 2019 to the 30 June 2020.

The Budget forecast is the original forecast as amended by subsequent supplementary budgets for the year as appropriated by Parliament.

(e) Revenue

Revenue represents amounts earned and or received by the entity during the financial year and comprises Taxes, Grants received and Non-Tax Revenue.

Subject to Article 152 of the Constitution of the Republic of Uganda, tax is levied with the authority of Parliament.

(i) Tax revenues

Tax revenues are recognized when collection is made by the tax collection agency of Government, the Uganda Revenue Authority (URA). Many services and benefits are provided by the accounting entity to the public but these do not necessarily give rise to revenue to the entity. Equivalently, payment of tax and other dues do not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits because there is no explicit relationship between payments of tax and other dues, and receipt of goods and services from the Government.

Tax collections not yet remitted to the Uganda Consolidated Fund by URA at the reporting date are recognised as cash in transit in the Statement of Financial Position.

Other revenue is recognized as follows:

(ii) External Assistance

External assistance received by Government is in the form of loans and grants. External assistance received by all Government entities is accounted for centrally by the Treasury and the Ministry responsible for finance which is the principal recipient on behalf of Government. Grants are recognized as income when received.

Loans are recorded as liabilities to Government when loan draw down is made. Undrawn balances on loans are disclosed in the consolidated financial statements.

(iii) Non-Tax Revenue

Non-Tax Revenue (NTR) is proceeds from sales of designated services by Government entities. Non-Tax Revenue, whether directly collected by the entity or collected by another entity on its behalf is recognized when earned (when services are rendered and not necessarily when funds are received).

Notes to the Financial Statements for the year ended 30 June 2020

NTR earned but not received by the closing date is recognised as a receivable in the Statement of Financial position and disclosed in the memorandum statement of arrears of revenue.

(f) Expenses

Expenditure is recognized when incurred. All unpaid expenses (liabilities) that have been verified are recognised in the financial statements. The pension liabilities recognised are payments due to retired Government employees but not yet paid. Pension liability for serving Government employees is not recognised in the financial Statements.

(g) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment principally comprises buildings, plant, vehicles, equipment, highways, specialist military equipment and any other infrastructure assets but does not include land and regenerative natural resources such as forests and mineral resources.

Purchases of property, plant and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Asset Registers at historical cost of non-current assets of Government.

Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period when the disposal is made.

(h) Receivables

(i) Advances and other receivables

Receivables are carried at original historical cost

(ii) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of financial performance when delivery is done. Outstanding letters of credit at period-end are treated as deposits receivable and expensed in the following period when the goods or services are delivered.

(i) Inventories

Consumable supplies are expensed in the period in which they are paid for.

(k) Investments

All purchases and sales of investments are recognized at the date when payments are effected or when proceeds are received. All Financial investments in the balance sheet are carried at historical cost. Non-Financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing exchange rate.

Notes to the Financial Statements for the year ended 30 June 2020

(i) Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts. In the statement of financial position bank overdrafts are included in borrowings.

(ii) Unspent cash balances

In accordance with the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned to the Consolidated Fund in the course of the following financial year. With the implementation of TSA, Ministries, Agencies and Departments except missions abroad have no unspent cash balances. Returns to the consolidated fund from missions abroad as unspent balances are eliminated at consolidation. Unspent cash balances from local Governments are recognised as miscellaneous revenue.

(l) Borrowings

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the financial statements when incurred.

(m) Employee benefits

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

(n) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. These comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc

Contingent liabilities are not recognised but disclosed in the Statement of Contingencies Liabilities when the contingency becomes evident. Contingent assets are neither recognized nor disclosed.

(o) Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Outstanding commitments relating to non-cancelled contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and disclosed the Statement of Outstanding Commitments.

(p) Classified expenditures

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately.

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 2 - Exchange rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the legal tender. The Uganda Shilling average rate as at 30 June 2020 for major currencies was:

	Actual 30 June 2020 Shs	Actual 30 June 2019 Shs
United States Dollar	3730.33	3690.29
British Pound	4,620.34	4,677.76
Euro	4,179.17	4,197.80
SDR/AFU/IDI	5,169.23	5,129.95

Source: Bank of Uganda website

Note 3 - Taxation revenues

Tax revenues comprise both direct and indirect taxes levied and collected by the Uganda Revenue Authority [the URA] and KCCA on behalf of the Government, and are paid into the Consolidated Fund as required by Section 9 of the Public Finance Management Act, 2015[the Act]. Details of taxation revenues for the year are summarized hereunder:

	30 June 2020 Shs.	30 June 2019 Shs.
Customs and exercise taxes	5,141,738,798,485	5,432,187,960,773
Taxes on gains and profits, fees and licenses including VAT	11,246,774,682,110	11,020,475,286,132
KCCA Taxes	32,009,090,446	36,641,746,866
Sub-total	16,420,522,571,041	16,489,304,993,771
Less Tax refunds, mineral royalties, and bail deposits	(378,481,603,062)	(343,603,311,260)
Total taxation revenues	16,042,040,967,979	16,145,701,682,511

Note 4 - Non-Tax Revenues [NTR]

The collection of NTR is now largely being undertaken by URA. NTR principally comprises the following:

	30 June 2020 Shs.	30 June 2019 Shs.
Investment income	15,840,591,648	12,408,165,485
Dividends	3,041,396,230	6,705,565,317
Rent	37,374,430,725	35,333,656,015
Other property income	9,129,668,821	12,656,582,727
Income from Disposal of Assets	58,583,143,610	76,474,201,666
Administrative fees and licenses	684,207,995,668	602,850,441,629
Fines and penalties	36,496,905,840	10,219,430,038
Miscellaneous revenue*	567,266,314,031	226,394,001,226
Total Non-Tax Revenue	1,411,940,446,574	983,042,044,103

*Included in the miscellaneous revenue is UGX 373.7 billion from MTN, 15 billion from UIWA and 23.7 billion from Uganda Communications Commission (UCC)

Note 5 - External Assistance Received

External Assistance was received in the form of loans and grants from Domestic sources, Multilateral and Bilateral donor agencies under agreements specifying the purposes for which the external assistance will be utilized. As explained in the accounting policy on revenue recognition (d) (ii), only grants are recognized as revenue when received.

External assistance received during the reporting period comprised:

Notes to the Financial Statements for the year ended 30 June 2020

5(a) Grants received

	30 June 2020 Shs.	30 June 2019 Shs.
Grants Received		
Grants from Domestic Sources- Response to COVID-19 Fund	35,378,846,115	
Grants from foreign Governments	26,304,301,432	20,799,751,199
Grants from multilateral organizations	676,364,219,675	699,389,220,325
Total grants received	738,047,367,222	720,188,971,524
5(b) Loans		
Loan Funds		
Loans from foreign Governments	1,359,186,352,325	2,470,671,072,111
Loans from Commercial Banks	2,646,323,048,089	10,387,998,783
Loans from multilateral organizations	4,338,722,965,859	2,333,508,687,191
Total	8,344,232,366,273	4,814,567,758,085
Total External Assistance (5(a) +5(b))	9,082,279,733,495	5,534,756,729,609

Domestic grants were in form of donations from organisations and individual to support response efforts to the COVID-19 pandemic.

Note 6 – HIPC Relief

Relief under Highly Indebted Poor Countries [HIPC] arrangement included

	30 June 2020 Shs.	30 June 2019 Shs.
Under IMF arrangements		
Other creditors- principal amounts		
Other creditors- interests amounts	-	7,074,678,126
Total relief	-	7,074,678,126

There have been no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance.

Note 7 - Employee costs

Principally comprise:

	30 June 2020 Shs.	30 June 2019 Shs.
Wages and salaries	3,250,349,356,301	2,857,004,418,188
Social Contributions	125,144,051,775	129,368,916,698
Other employment costs	255,173,652,902	216,318,661,108
Total employee costs.	3,630,667,060,978	3,202,691,995,994

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 8 - Goods and services consumed

These comprise:

	30 June 2020 Shs.	30 June 2019 Shs.
General expenses	1,022,956,301,561	769,458,316,339
Communications	69,600,773,954	64,542,497,808
Utility and property expenses	338,017,693,812	304,485,795,765
Supplies and services	1,357,349,007,676	2,137,702,998,643
Professional services	218,206,353,060	323,603,144,085
Insurances and licenses	17,984,441,844	23,375,212,754
Travel and transport	602,886,422,844	517,970,790,176
Maintenance	493,330,617,850	526,488,882,112
Total goods and services	4,120,331,612,601	4,667,627,637,682

Included in Supplies and services is classified expenditure amounting to 608.2 billion for FY 2019/2020 compared to UGX 1,303 billion for FY 2018/2019.

Note 9 - Consumption of property, plant and equipment (fixed assets or physical assets)

As explained in the accounting policies, all property, plant and equipment purchased are expensed during the year of purchase [fully depreciated in the year of purchase].

The value of property, plant and equipment purchased and expensed comprise:

	30 June 2020 Shs.	30 June 2019 Shs.
Buildings and structures	1,711,352,153,964	2,038,618,817,071
Machinery, furniture	191,319,768,764	182,339,094,147
Transport Equipment	71,615,147,125	121,161,075,065
Other fixed assets	3,913,433,039,817	893,723,528,116
Total value of property, plant and equipment expensed	5,887,720,109,670	3,235,842,514,399

Note 10 – Bank Charges

The total bank charges comprise;

	30 June 2020 Shs.	30 June 2019 Shs.
Bank charges -Treasury	89,418,533,946	37,587,512,880
Bank charges- From MDAs	-	-
Total	89,418,533,946	37,587,512,880

Note 11 - Subsidies

Subsidies paid during the year are summarized as below:

	30 June 2020 Shs.	30 June 2019 Shs.
To public corporations		
To private enterprises		
To private individuals		
Total subsidies for the year		

Notes to the Financial Statements for the year ended 30 June 2020

Note 12 – Transfers to Other Organizations

The Government paid grants during the year to the following:

	30 June 2020 Shs.	30 June 2019 Shs.
To international organization	88,358,014,997	128,070,984,441
To other non-consolidated Government units	6,565,608,354,001	5,043,247,996,104
To resident non-Government units	87,174,050,578	76,625,432,060
To local Governments	3,515,591,551,991	3,029,846,590,126
Total grants for the year	10,256,731,971,567	8,277,791,002,731

Government paid grants to international organizations to which Uganda is a member and such payments include annual membership fees, contributions, & support funds.

Grants to other non-consolidated Government units are support grants to agencies and tertiary education institutions within the appropriated amounts by Parliament.

Grants to local Governments comprise equalization, conditional and unconditional grants as appropriated by Parliament. These are expensed at the time of transfer and the unutilized balance on conditional grants returned treated as income.

Note 13 - Social benefits

Social benefits paid during the year comprise:

	30 June 2020 Shs.	30 June 2019 Shs.
Pensions	221,615,404,618	222,859,075,310
Social security benefits	1,709,164,780	3,250,534,982
Total	223,324,569,398	226,109,610,292

Note 14 - Other expenses

These comprise:

	30 June 2020 Shs.	30 June 2019 Shs.
Property expenses other than interest	204,295,713,243	6,890,890,274
Miscellaneous expenses	580,306,347,615	643,246,534,919
Total other operating expenses	784,602,060,858	650,137,425,193

Note 15 - Foreign exchange gains and losses

	30 June 2020 Shs.	30 June 2019 Shs.
Realised loss (gain)	31,622,332,515	12,817,004,651
Un/realized loss	-	-
Un/realized gain	(573,493,292,730)	(1,315,632,879,788)
Net foreign exchange (gains)/ losses	(541,870,960,215)	(1,302,815,875,137)

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 16 - Finance costs

Finance cost includes interests paid during the year in respect of external debts, commitment fees, and charges on treasury bills, treasury bonds, and other domestic borrowings received during the year. These charges arise only from financing arrangements for the budget and monetary policy instruments rather than temporary arrangements to meet cash flow requirements.

	30 June 2020 Shs.	30 June 2019 Shs.
Interest on external borrowings	559,991,089,127	467,165,617,046
Interest on treasury bills/bonds	2,475,531,497,733	2,005,380,900,988
Interest on other domestic borrowings	-	-
Total finance costs	3,035,522,586,860	2,472,546,518,034

Note 17 - Bad debts expenses

	30 June 2020 Shs	30 June 2019 Shs
Provision at the beginning of the year- at 1 July	-	-
Additional provision for the year	-	-
Less provision approved for write off during the year	-	-
Less provision no longer required	-	-
Provision at the end of the year- at 30 June	-	-

Note 18: Non Produced Assets

	30 June 2020 Shs.	30 June 2019 Shs.
Land	3,554,536,652,272	3,105,584,416,530
Cultivated Assets	1,659,648,929	33,515,512,277
Other Naturally occurring assets	-	-
Total	3,556,196,301,201	3,139,099,928,807

Notes to the Financial Statements for the year ended 30 June 2020

Note 19- Cash and Cash equivalents

Comprise cash and bank balances of all bank accounts operated by the Treasury and central Government ministries and Agencies with Bank of Uganda and commercial banks. Cash in transit includes amounts collected by Uganda Revenue Authority (the URA) in respect of taxes and non-tax revenues but not remitted to the Consolidated Fund by the year end

	30 June 2020 Shs.	30 June 2019 Shs.
DOMESTIC		
Revenue accounts	1,675,926,259	86,314,670,761
Expenditure accounts held with Bank of Uganda	48,823,915,994	30,684,494,285
Project accounts	42,105,746,144	77,175,073,246
Contingency Fund account	836,288,788	2,621,380,000
Petroleum Fund Account	87,787,458,634	304,680,359,294
Collection accounts	4,874,991,687	4,749,564,774
Cash in transit	249,650,666,519	510,031,699,766
Cash at hand- Imprest	245,005,912	40,704,900
Others including Treasury accounts	761,462,302,838	528,349,485,458
Sub-total cash and cash equivalents- domestic	1,197,462,302,775	1,544,647,432,484
FOREIGN		
Revenue Accounts	4,748,146,650	1,586,732,737
Expenditure Accounts	18,181,610,811	12,285,913,190
Project Accounts	-	2,641,559
Collection accounts	84,790,524	175,755,001
Cash in transit	1,169,104,672	1,546,260,003
Cash at hand- Imprests	1,585,848,115	705,703,262
Others	674,150,577	667,060,663
Sub-total cash and cash equivalents- foreign	26,443,651,349	16,970,066,415
Total cash and cash equivalents	1,223,905,954,124	1,561,617,498,899

Note 20 - Receivables

Receivables include on-lent amounts due from Government entities, letters of credit not retired and other advances.

	30 June 2020 Shs.	30 June 2019 Shs.
Loans- domestic	7,419,302,061,156	6,242,251,697,992
Domestic Advances	630,411,847,998	558,819,361,580
Letters of Credit	283,178,957,807	234,637,857,910
Other accounts receivable- domestic	633,705,497,621	451,176,738,814
Total Receivables	8,966,598,364,582	7,486,885,656,296
Less provision for bad debts	-	-
Net Receivables	8,966,598,364,582	7,486,885,656,296

Note 21 - Investments

Comprise investments as follows:

	30 June 2020 Shs.	30 June 2019 Shs.
Securities other than shares (long-term)-domestic	-	-
Shares and other equity-domestic	12,898,205,523,179	6,314,508,171,093
Securities other than shares-foreign	-	-
Shares and other equity	439,184,304,943	435,934,682,323
Deposits with IMF	1,866,125,144,087	1,861,661,299,877
Total investments	15,203,514,972,209	8,612,104,153,293

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 22- Borrowings

These comprise short term borrowings to finance the Consolidated Fund, and other Government entities being consolidated. These principally comprise treasury bills, bonds and external borrowings, which have not been redeemed by the year-end.

	30 June 2020 Amounts Shs.	% Total Borrowings	30 June 2019 Amount Shs.	% Total Borrowings
DOMESTIC				
Currency and deposits				
Securities other than shares (21a)	17,975,877,823,309	33%	15,502,169,868,952	32%
Loans (21b)			3,588,073	
Shares and other equity (public corporations)				
Total domestic borrowings	17,975,877,823,309	33%	15,502,173,457,025	35%
FOREIGN				
Currency deposits				
Securities other than shares				
Loans (see below) (21c)	38,907,879,509,690	67%	30,905,614,869,892	65%
Shares and other equity (public corporations)				
Total external borrowings	38,907,879,509,690	67%	30,905,614,869,892	65%
Total borrowings	56,883,757,332,999	100%	46,407,788,326,917	100%

Note 22(a) - Securities other than shares

(i) **Treasury bills and bonds**

These comprise treasury bills, bonds and promissory notes issued by Bank of Uganda [the central bank] on behalf of the Government of the Republic of Uganda. These are issued within the provisions of Section 20 of the Public Finance and Accountability Act, 2003, and were for monetary policy management purposes. These are shown below as follows:

	30 June 2020 Shs.	30 June 2019 Shs.
DOMESTIC		
Treasury bills	4,456,057,321,963	3,888,302,317,057
Government bonds	13,519,820,501,346	11,613,867,551,895
TOTAL	17,975,877,823,309	15,502,169,868,952

Note: Promissory notes were written off during the year
Maturity dates of treasury bills are analyzed as below:

	30 June 2020 Shs.	30 June 2019 Shs.
91-day bills	51,057,182,428	52,120,398,546
182-day bills	305,661,293,569	345,719,693,965
273 day bills	-	-
364-day bills	4,099,338,845,966	3,490,462,224,546
Total value of treasury bills	4,456,057,321,963	3,888,302,317,057

Notes to the Financial Statements for the year ended 30 June 2020

ii) Government bonds

By 30th June 2014, unredeemed bonds were as below:-

	30 June 2020 Shs.	30 June 2019 Shs.
Bonds to be redeemed between 1-2 years	1,227,106,564,342	1,103,054,099,670
Bonds to be redeemed between 2-3 years	1,396,235,999,478	1,329,323,269,332
Bonds to be redeemed between 3-5 years	3,538,311,697,787	3,541,281,031,942
Bonds to be redeemed between 5-10 years	4,284,242,913,151	3,451,699,333,891
Bonds to be redeemed after ten years	3,073,923,326,588	2,188,509,817,060
Total value of treasury bonds	13,519,820,501,346	11,613,867,551,895

Note 22(b) - Domestic loans and interest payable

Domestic loans in general represent borrowings from Bank of Uganda, whilst foreign loans comprise borrowings from multi-lateral Organizations, and foreign Governments.

Domestic loans comprise the following:

	30 June 2020 Shs.	30 June 2019 Shs.
DOMESTIC		
Loans from commercial banks		
Principal Reimbursements		
Interest payable- on treasury bonds		
Interest payable- on treasury bills		
Listing Fees		
Others- Including overdrafts		3,588,073
Total domestic loans		3,588,073

Note 22(c) - Foreign borrowings comprise the following:

	30 June 2020 Shs.	30 June 2019 Shs.
FOREIGN		
Loans from Multi-lateral organizations	24,090,671,973,506	19,883,409,562,115
Loans from foreign Governments -bilateral	12,011,207,031,260	10,847,514,653,442
Loans from Commercial Banks	2,806,000,504,924	174,690,654,335
Total external borrowings	38,907,879,509,690	30,905,614,869,892

Note 22 (d) - Loans from multi-lateral organizations

Include borrowings from foreign Governments, from international financial institutions, and from any other foreign private financial institutions.

These are summarized as follows:

	30 June 2020 Shs.	% of Total multi- lateral debt	30 June 2019 Shs.	% of total multi- lateral debt
African Development Fund	5,113,702,060,166	24%	4,825,104,398,461	24%
International Monetary Fund	-	-	-	-
International Development Association	13,506,324,469,955	62%	12,386,910,394,121	65%
Sub-total	18,620,026,530,121	87%	17,212,014,792,582	

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Others	5,470,645,443,385	13%	2,671,394,769,533	10%
Total multi-lateral debts	24,090,671,973,506	100%	19,883,409,562,115	100%

Note 22 (e) - Loans from foreign Governments [bi-laterals]

These are from various Governments and are summarized between OECD and non-OECD countries as follows:

	30 June 2020 Shs	% of total bi-lateral debt	30 June 2019 Shs.	% of total bi- lateral debt
From OECD countries	2,812,552,454,984	21%	2,329,875,014,179	16
From non-OECD countries	9,198,654,576,276	79%	8,517,639,639,263	84
Total loans from bi-laterals	12,011,207,031,260	100%	10,847,514,653,442	100

Note 22 (f) – Undisbursed Debt

This includes loans committed by the various creditors but are yet to be utilized by Government. Total undisbursed debt is disclosed but not recognised in these financial statements

	30 June 2020 Shs	30 June 2019 Shs.
From International Organisations- Multilateral	10,299,755,451,879	9,800,452,007,742
From foreign Governments- Bilateral	6,459,596,129,845	6,420,252,644,114
Others	446,561,910,107	465,676,889,994
Total undisbursed loans	17,205,913,491,831	16,686,381,541,850

Effective rates of interests

The effective weighted average interest rate for external borrowings at the balance sheet date was as follows:

	30 June 2020 Interest rate %	30 June 2019 Interest rate %
From International organizations-multilateral	0.5-6.75	0.5-6.75
From foreign Governments-bilateral	0.2-7	0.2-7
From foreign commercial banks	1.75-10	1.75-10

Note 23 - Payables

These comprise unpaid expenses incurred by Accounting Officers by the reporting period

	30 June 2020 Shs.	30 June 2019 Shs.
DOMESTIC PAYABLES		
Accounts payables	189,850,708,835	445,065,571,771
Other accounts payable	3,648,713,872,022	2,889,634,396,224
Total payables	3,838,564,580,857	3,334,699,967,995

Notes to the Financial Statements for the year ended 30 June 2020

Note 24- Deposits

These comprise funds held by Government on behalf of other parties. Examples include court bail funds, security bonds, EATV for partner states, etc

	30 June 2020 Shs.	30 June 2019 Shs.
Deposits received	225,061,437,774	200,188,130,884
Total	225,061,437,774	200,188,130,884

Note 25- Pension liabilities

It is Government policy to pay pensions to all permanent and pensionable employees of the Government in accordance with the provisions of the Pensions Act, Cap 281. Only pension liabilities for retired employees due but not paid are recognised in the Financial Statements.

	30 June 2020 Shs.	30 June 2019 Shs.
Former East African Community employees	-	-
Former employees of the Military Service	1,516,373,726	18,860,656
Former employees of the Public Service	45,614,318,095	40,256,611,613
Former employees of the Education Service	214,197,698,176	188,452,842,528
Former employees of the Police and Prison Service	-	-
Gratuity arrears	13,157,513,638	63,139,200,331
Total	274,485,903,635	291,867,515,128

Note 26 - The Consolidated Fund

The Consolidated Fund is set up by the Constitution of the Republic of Uganda, 1995. The operations of the consolidated fund are governed by the provisions of section 30 of the Public Finance Management Act, 2015.

Accumulated deficits in the Consolidated Fund	30 June 2020 Shs.	30 June 2019 Shs.
At beginning of the year, 1 July 2016	(29,748,590,407,084)	(28,210,902,375,457)
Re-statement of external debt, on-lent loans and investments and others	6,682,176,107,840	2,073,822,934,177
Surplus for the year- see Statement of Financial Performance	(9,294,418,763,889)	(3,611,510,965,804)
At end of the year, 30 June 2020	(32,360,833,063,133)	(29,748,590,407,084)

Note 27- The Contingency Fund

The Contingency Fund is set up under the provisions of Section 26 of the Public Finance Management Act, 2015 as amended for provision of funds for supplementary expenditures and to respond to natural disasters.

	30 June 2020 Shs.	30 June 2019 Shs.
At the beginning of the year	2,621,380,000	-
Transfers to UCF	(2,621,380,000)	-
Additions through appropriations	62,070,000,000	40,000,000,000
Withdrawals from the Fund	(61,233,711,212)	(37,378,620,000)
Balance at the end of the year	836,288,788	2,621,380,000

Note 28 – Energy Fund

	30 June 2020 Shs.	30 June 2019 Shs.
Energy Fund (b/f)		
Withdrawals from the Fund		
Replenishment from the Fund		
Balance at the end of the year		

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements for the year ended 30 June 2020

Note 29 – Petroleum Fund

The Petroleum Fund is set up under the provisions of section 56 of the Public Finance Management Act, 2015 to manage revenue accruing from Petroleum activities. The Management of the Petroleum Fund is governed by the sections and provisions of Part VII- Petroleum Revenue Management of the PFMA, 2015 as amended.

	30 June 2020 Shs.	30 June 2019 Shs.
Petroleum Fund b/f	311,132,323,455	470,416,163,221
Withdrawals from the Fund	(255,001,350,122)	(200,121,657,808)
Replenishment from the Fund	35,479,839,920	56,739,539,082
Adjustment to the Fund	(3,267,702,057)	(15,901,721,040)
Balance at the end of the year	88,343,111,196	311,132,323,455

Statement of Appropriation by vote for the year ended 30 June 2019
[As submitted and signed by Accounting Officers]

Other Schedules to the Financial Statements

MINISTRIES

Name of ministry	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs
Office of the President	218,490,478,871	211,898,635,070	211,857,369,966	6,633,108,905
State House	660,031,258,314	660,028,990,241	660,029,036,241	2,222,073
Office of the Prime Minister	217,992,998,541	189,477,321,244	189,462,321,244	28,530,677,297
Ministry of Defence	4,043,368,665,999	4,042,870,090,264	4,042,870,090,264	498,575,735
Ministry of Public Service	31,533,897,862	21,582,815,366	21,566,871,240	9,967,026,622
Ministry of Foreign Affairs	104,928,851,914	77,018,234,005	77,019,162,005	27,909,689,909
Ministry of Justice and Const'nal Affairs	175,929,710,970	158,168,522,482	158,165,642,957	17,764,068,013
Ministry of Finance, Planning and Econ De	573,636,032,008	520,094,688,852	520,102,047,609	53,533,984,399
Ministry of Internal Affairs	41,418,350,650	34,425,536,397	34,425,536,397	6,992,814,253
Ministry of Agric, Animal Ind and Fisheries	186,785,335,871	143,306,793,899	143,306,491,199	43,478,844,672
Ministry of Local Government	49,491,353,725	44,458,177,120	44,430,747,757	5,060,605,968
Ministry of Lands, Housing & Urban Devt	63,055,688,173	56,226,510,319	56,222,286,088	6,833,402,085
Ministry of Education and Sports	334,182,548,863	279,470,609,528	279,006,137,997	55,176,410,866
Ministry of Health	247,067,190,771	235,712,990,948	235,193,805,519	11,873,385,252
Ministry of Trade and Industry	121,565,305,968	101,326,165,324	101,326,165,324	20,239,140,644
Ministry of Works & Transport	1,006,859,843,722	841,662,090,315	841,613,208,505	165,246,635,217
Ministry of Energy and Minerals	532,083,950,694	325,302,249,360	325,302,249,360	206,781,701,334
Ministry of Gender, Labour and Social Devt	152,819,601,346	128,180,001,041	128,170,100,041	24,649,501,305
Ministry of Water & Environment	424,360,091,618	329,219,816,185	329,218,568,152	95,141,523,466
Ministry of Communication & ICT	69,194,781,022	61,821,995,948	61,821,995,948	7,372,785,074
Ministry of East African Affairs	72,466,320,505	55,807,879,701	55,787,248,675	16,679,071,830
Ministry of Tourism & Heritage	186,169,394,028	39,203,974,623	39,215,126,051	146,954,267,977
Ministry of Science, Tech & Innovation	181,592,994,220	169,902,044,810	169,902,044,810	11,690,949,410
Totals for 30 June 2020	9,695,024,645,655	8,727,166,133,042	8,726,014,253,349	969,010,392,306
Totals for 30 June 2019	6,733,992,270,242	6,029,520,781,841	5,969,562,393,825	764,429,876,417

ACCOUNTANT GENERAL'S OFFICE

GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Statement of Appropriation by vote for the year ended 30 June 2019
[As submitted and signed by Accounting Officers]

AGENCIES

Name of agency	Approved estimates	Actual released	Actual expenditure	Variance
	Shs.	Shs.	Shs.	Shs.
Judiciary (Office of Judicature)	197,296,957,705	187,649,538,337	187,591,117,432	9,705,840,273
Electoral Commission	229,301,699,772	219,393,837,666	219,393,379,961	9,908,319,811
Inspector General of Government's Office	54,891,328,644	44,998,370,422	44,954,526,227	9,936,802,417
Parliamentary Commission	697,778,885,751	635,176,974,253	635,222,355,190	62,556,530,561
Law Reform Commission	9,844,902,266	7,849,743,792	7,849,743,792	1,995,158,474
Uganda Human Rights Commission	19,793,779,166	17,945,906,996	17,946,430,971	1,847,348,195
Uganda Aids Commission	8,721,925,757	8,675,437,160	8,675,437,160	46,488,597
National Planning Authority	34,067,092,974	32,211,940,992	32,217,022,270	1,850,070,704
Law Development Centre	18,441,947,714	17,266,442,547	17,266,926,666	1,175,021,048
Uganda Industrial Research Institute	24,229,935,060	24,140,975,399	24,144,468,378	85,466,682
Busitema University	38,156,786,051	37,343,893,523	37,344,465,323	812,320,728
Directorate of Ethics and Integrity	8,592,364,137	5,445,182,351	5,445,383,891	3,146,980,246
Uganda National Roads Authority	1,843,003,984,227	1,818,702,280,412	2,279,371,610,152	(436,367,625,925)
Uganda Cancer Institute	33,969,957,083	33,164,309,665	33,165,643,902	804,313,181
Uganda Heart Institute	24,707,157,539	23,386,722,061	23,390,517,272	1,316,640,267
National Medical Stores	396,172,215,017	387,515,472,634	387,525,963,104	8,646,251,913
Uganda Tourism Board	25,167,034,088	17,395,670,370	17,373,942,289	7,793,091,799
Uganda Road Fund	447,103,176,629	442,996,577,571	442,996,577,571	4,106,599,058
Uganda Registration Services Bureau	26,902,617,268	23,599,351,812	23,594,582,125	3,308,035,143
National Citizenship & Imm Ctrl	117,530,010,455	101,721,385,411	101,715,004,782	15,815,005,673
Diary Development Authority	10,131,982,678	7,328,050,726	7,328,050,726	2,803,931,952
KCCA	298,574,158,698	255,840,712,805	256,383,660,633	42,190,498,065
Rural Electricity Agency	166,755,000,000	78,107,496,199	78,081,143,775	88,673,856,225
Equal Opportunity Commission	12,264,537,958	10,044,240,317	10,039,139,356	2,225,398,602
NAGRC &DB	65,672,179,509	61,785,174,225	61,785,046,329	3,887,133,180
NITA-U	40,811,409,122	38,552,339,830	38,553,818,483	2,257,590,639
Muni University	18,754,527,170	14,103,671,674	14,104,215,114	4,650,312,056
UNEB	123,279,401,464	61,581,223,923	118,217,004,501	5,062,396,963
Financial Intelligence Authority	13,283,178,446	10,273,117,432	10,273,117,432	3,010,061,014
Accountant Generals Office	10,797,114,311,420	8,843,692,509,468	8,843,692,509,468	1,953,421,801,952
Office of the Auditor General	66,135,450,478	63,097,222,755	63,124,909,291	3,010,541,187
Education Service Commission	9,419,233,661	7,305,159,556	7,174,852,366	2,244,381,295
Directorate of Public Prosecution (DPP)	43,422,724,729	34,633,773,577	34,635,644,618	8,787,080,111
Health Service Commission	6,867,263,095	6,762,155,637	6,761,557,366	105,705,729
Makerere University (MUK)	332,240,780,289	322,223,389,549	323,749,053,448	8,491,726,841
Mbarara University	48,605,964,684	45,916,970,698	45,916,970,698	2,688,993,986
Makerere University Business School (MUBS)	80,482,937,614	78,629,005,468	78,873,199,512	1,609,738,102
Kyambogo University (KYU)	135,086,445,554	126,332,539,631	126,421,490,708	8,664,954,846
Uganda Management Institute	33,746,447,886	27,727,214,525	27,759,546,662	5,986,901,224
Uganda Revenue Authority (URA)	450,964,230,933	450,964,230,929	450,964,230,929	4
National Agriculture Research Organisation (NARO)	79,661,795,673	57,103,273,305	59,091,528,161	20,570,267,512
Uganda Bureau of Statistics (UBOS)	60,081,316,786	44,558,687,327	44,558,687,327	15,522,629,459
Uganda Police	813,200,312,154	809,393,364,189	809,393,364,189	732,806,947,965

Statement of Appropriation by vote for the year ended 30 June 2019
[As submitted and signed by Accounting Officers]

Name of agency	Approved estimates	Actual released	Actual expenditure	Variance
	Shs.	Shs.	Shs.	Shs.
Uganda Prisons	256,479,896,163	256,206,571,641	275,116,773,280	(18,636,877,117)
Public Service Commission	10,059,263,207	9,409,496,956	9,405,794,574	653,468,633
Local Government Finance Commission	4,814,199,787	4,094,088,131	4,094,034,323	720,165,464
Judicial Service Commission	10,854,045,084	10,127,406,729	10,127,406,729	726,638,355
Gulu University	49,537,735,650	45,300,897,903	45,300,664,563	4,237,071,087
National Environment Management Authority (NEMA)	26,051,822,867	19,807,626,934	19,807,472,266	6,244,350,601
Uganda Blood Transfusion Service	18,027,191,647	17,672,199,242	17,672,199,242	354,992,405
National Agricultural Advisory Services (NAADS)	145,893,793,440	144,949,942,916	141,976,335,290	3,917,458,150
Public Procurement & Disposal of Assets	24,833,555,659	16,569,848,212	16,568,828,514	8,264,727,145
Uganda National Bureau of Standards	68,935,917,349	57,910,405,941	57,910,735,941	11,025,181,408
Cotton Development Organisation	8,642,247,414	7,188,541,773	7,188,543,267	1,453,704,147
Uganda Land Commission	40,572,637,872	37,451,978,243	37,451,166,932	3,121,470,940
National Forestry Authority	32,499,201,345	23,050,847,079	23,050,858,417	9,448,342,928
External Security Organisation	52,261,197,760	52,261,197,499	52,261,197,499	261
Coffee Development Authority	96,701,673,032	89,417,999,266	89,050,075,989	7,651,597,043
Lira University	20,942,059,700	20,111,014,645	20,111,014,645	831,045,055
Uganda National Meteorological Authority	26,763,490,384	16,848,721,446	16,848,971,946	9,914,518,438
National Curriculum Development centre	24,600,969,861	22,425,727,294	22,425,179,537	2,175,790,324
Uganda Virus Institute	9,069,055,593	8,700,240,033	8,700,240,033	368,815,560
Directorate of Government Analytical Laboratory	19,027,261,080	18,297,545,320	18,269,073,082	758,187,998
Uganda Export Promotions Board	5,043,139,699	3,787,468,638	3,787,468,638	1,255,671,061
Kabale University	32,969,726,538	31,680,007,119	31,680,006,118	1,289,720,420
Soroti University	17,985,611,968	10,976,657,133	10,792,671,557	7,192,940,411
National Identification and Registration Authority	61,861,765,426	41,736,922,859	41,734,633,964	20,127,131,462
Uganda Investment Authority	15,447,466,628	11,198,113,706	11,199,392,706	4,248,073,922
Uganda National Oil Company	31,470,120,024	29,402,573,218	29,402,573,218	2,067,546,806
Petroleum Authority of Uganda	50,199,038,626	42,355,667,692	42,371,049,215	7,827,989,411
Total for 30 June 2020	19,123,773,431,107	16,591,475,244,687	16,399,372,201,035	2,724,401,230,072
Totals for 30 June 2019	16,792,197,103,603	15,753,467,100,600	16,330,508,853,200	461,688,250,403

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Statement of Appropriation by vote for the year ended 30 June 2019
[As submitted and signed by Accounting Officers]

REFERRAL HOSPITALS

Referral hospital	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Mulago Hospital Complex	71,634,754,433	61,675,849,096	62,825,533,472	8,809,220,961
Butabika Hospital	21,580,379,792	20,740,312,381	20,741,790,156	838,589,636
Arua Hospital	9,219,510,181	9,163,017,137	12,411,170,358	(3,191,660,177)
Fort Portal Hospital	10,327,114,481	9,507,012,345	9,507,157,416	819,957,065
Gulu Hospital	10,322,055,341	9,117,503,499	9,117,068,515	1,204,986,826
Hoima Hospital	8,569,172,923	8,379,521,547	8,284,618,458	284,554,465
Jinja Hospital	12,409,912,799	10,941,681,208	10,941,681,208	1,468,231,591
Kabale Hospital	8,691,130,089	8,022,805,556	8,023,000,416	668,129,673
Masaka Hospital	10,437,163,387	9,225,665,833	9,235,202,084	1,201,961,303
Mbale Hospital	15,009,127,097	13,725,734,585	13,650,410,683	1,358,716,414
Soroti Hospital	8,659,332,172	7,818,325,693	7,818,386,060	840,946,112
Lira Hospital	9,818,633,421	8,959,214,881	8,959,214,881	859,418,540
Mbarara Regional Hospital	11,913,309,693	10,959,871,342	11,347,056,694	566,252,999
Mubende Regional Hospital	8,272,868,614	7,465,674,071	7,450,289,258	822,579,356
Moroto Regional Hospital	7,325,833,372	6,429,702,466	6,429,702,466	896,130,906
Naguru Referral Hospital	9,401,045,436	8,354,873,444	8,355,216,718	1,045,828,718
Kiruddu Referral Hospital	12,083,789,964	11,971,650,704	11,972,307,354	111,482,610
Kawempe Referral Hospital	10,223,289,016	10,081,686,875	10,081,686,875	141,602,141
Entebbe Regional Referral Hospital	3,759,919,908	3,615,169,174	3,615,169,174	144,750,734
Mulago Specialized Women and Neonatal Hospital	15,872,750,266	13,684,217,213	13,690,753,013	2,181,997,253
Total for 30 June 2020	275,531,092,385	249,839,489,050	254,457,415,259	12,264,456,165
Total for 30 June 2019	226,418,288,422	193,705,307,500	197,680,788,249	28,737,500,173

Statement of Appropriation by vote for the year ended 30 June 2019
[As submitted and signed by Accounting Officers]

EMBASSIES/MISSIONS

Name of Embassy/mission	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Uganda Mission at the United Nations, NY	17,086,698,677	17,086,698,677	16,937,295,828	149,402,849
Uganda High Commission in the United ,UK	7,417,245,027	7,417,244,085	7,564,348,262	(147,103,235)
Uganda High Commission in Canada	5,631,694,249	5,631,693,999	5,534,869,843	96,824,406
Uganda High Commission in India	4,554,401,598	4,554,401,598	4,023,551,889	530,849,709
Uganda High Commission in Egypt	3,352,729,102	3,352,728,999	3,173,730,997	178,998,105
Uganda High Commission in Kenya	4,942,176,277	4,942,175,770	3,706,162,573	1,236,013,704
Uganda High Commission in Tanzania	5,805,885,998	5,369,645,999	5,213,144,921	592,741,077
Uganda High Commission in Nigeria	2,857,705,292	2,821,704,374	2,901,856,288	(44,150,996)
Uganda High Commission in South Africa	3,806,536,234	3,616,535,910	3,564,971,343	241,564,891
Uganda Embassy in the United States	8,012,896,152	8,012,895,999	7,707,884,006	305,012,146
Uganda Embassy in Ethiopia	4,539,636,051	4,003,857,523	3,894,019,212	645,616,839
Uganda Embassy in China	5,030,509,760	5,030,509,760	4,409,004,635	621,505,125
Uganda Embassy in Rwanda	3,419,828,518	3,324,524,518	3,314,594,156	105,234,362
Uganda Embassy in Switzerland	7,918,799,223	7,918,796,189	8,053,053,173	(134,253,950)
Uganda Embassy in Japan	5,994,466,388	5,767,477,784	5,853,842,318	140,624,070
Uganda Embassy in Saudi Arabia	4,393,583,492	4,174,782,999	4,360,426,548	33,156,944
Uganda Embassy in Denmark	5,672,223,468	5,642,223,000	5,152,196,162	520,027,306
Uganda Embassy in Belgium	10,414,383,085	10,414,382,512	10,359,451,265	54,931,820
Uganda Embassy in Italy	5,799,215,894	5,677,689,514	4,741,144,988	1,058,070,906
Uganda Embassy in DRC	4,319,200,030	4,119,200,000	4,122,764,587	196,435,443
Uganda Embassy in Sudan	4,319,020,270	4,169,020,000	4,223,596,240	95,424,030
Uganda Embassy in France	9,599,989,857	9,599,989,857	5,567,017,288	4,032,972,569
Uganda Embassy in Germany	5,768,548,504	5,768,548,404	5,721,354,612	47,193,892
Uganda Embassy in Iran	4,292,122,947	4,292,122,906	4,413,424,963	(121,302,016)
Uganda Embassy in Russia	5,163,341,048	5,163,340,931	4,965,247,737	198,093,311
Uganda Embassy in Australia	4,918,485,829	4,837,625,829	4,672,546,206	245,939,623
Uganda Embassy in Juba	7,108,816,393	7,078,816,000	9,111,348,054	(2,002,531,661)
Uganda Embassy in Abu Dhabi, UAE	5,876,298,994	5,376,298,994	5,394,503,423	481,795,571
Uganda Embassy in Burundi	4,286,114,543	4,286,114,533	4,307,275,383	(21,160,840)
Uganda Embassy in Guangzhou	4,544,718,315	4,544,717,316	4,295,796,774	248,921,541
Uganda Embassy in Ankara	5,354,002,768	4,792,002,766	4,821,707,055	532,295,713
Uganda Embassy in Mogadishu	3,781,275,703	3,781,275,703	2,937,530,659	843,745,044
Uganda Embassy in Malaysia	3,822,139,716	3,572,139,428	3,582,045,560	240,094,156
Uganda Consulate in Mombasa	2,122,067,807	1,996,467,807	1,941,233,904	180,833,903
Uganda Embassy in Algiers	3,894,046,951	3,894,046,945	3,897,835,637	(3,788,686)
Uganda Embassy in Doha, Qatar	3,293,113,323	3,293,107,924	3,181,838,478	111,274,845
Total for 30 June 2020	199,113,917,483	195,324,804,552	187,622,614,967	11,491,302,516
Total for 30 June 2019	182,041,015,798	174,721,626,295	178,703,265,146	3,337,750,652

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

MINISTRIES

Ministry	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 20 Shs.	Total Contingent Liabilities 30 June 19 Shs.
Office of the President	-	-	-	-	-
State House	-	-	-	-	-
Office of the Prime Minister	-	-	897,190,373	897,190,373	1,297,345,713
Ministry of Defence	-	-	10,077,831,987	10,077,831,987	270,847,583,090
Ministry of Public Service	-	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-	-
Ministry of Justice and Constitutional Affairs	9,507,041,354,373			9,507,041,354,373	8,596,439,857,610
Ministry of Finance, Planning and Economic Development	-	-	-	-	-
Ministry of Internal Affairs	-	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-
Ministry of Local Government	-	-	-	-	2,112,718,750
Ministry of Lands, Housing and Urban Development	-	-	-	-	-
Ministry of Education & Sports	650,806,000	-	-	650,806,000	650,806,000
Ministry of Health	550,000,000	45,656,660,072	-	46,206,660,072	46,206,660,072
Ministry of Trade & Industry	-	-	-	-	-
Ministry of Works & Transport	-	-	-	-	-
Ministry of Energy and Minerals	373,028,982,695		32,025,575,635	405,054,558,330	410,648,008,801
Ministry of Gender, Labour and Social Development	-	-	-	-	-
Ministry of Water & Environment	-	-	-	-	-
Ministry of Communication & ICT	-	-	-	-	-
Ministry of East African Affairs	-	-	-	-	-
Ministry of Tourism & Heritage	-	-	-	-	-
Ministry of Science, Tech & Innovation	-	-	-	-	-
Total at 30 June 2020	9,881,271,143,068	45,656,660,072	43,000,597,995	9,969,928,401,135	9,328,202,980,036
Total at 30 June 2019	9,035,268,600,632		292,934,379,404	9,328,202,980,036	

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

AGENCIES

Agency	Legal proceedings	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities	30 June 2019
Judiciary	-	-	-	-	-
Electoral Commission	-	-	-	-	-
Inspector General of Government's Office	-	-	-	-	-
Parliamentary Commission	-	-	-	-	-
Law Reform Commission	-	-	-	-	-
Uganda Human Rights Commission	-	-	-	-	-
Uganda Aids Commission	-	-	-	-	-
National Planning Authority	-	-	-	-	-
Uganda Industrial Research Institute	82,239,068	-	-	82,239,068	82,239,068
Busitema University	-	-	-	-	-
Directorate of Ethics & Int	-	-	-	-	-
Uganda National Roads Authority (UNRA)	293,236,810,053	-	-	293,236,810,053	300,492,527,264
Uganda Cancer Institute	-	-	-	-	-
Uganda Heart Institute	-	-	-	-	-
Uganda National Medical Stores	-	-	-	-	-
Uganda Tourism Board	-	-	2,557,174,998	2,557,174,998	-
Uganda Road Fund	-	-	-	-	-
Uganda Registration Serv Bureau	-	-	-	-	-
National Citizenship & IC	-	-	-	-	-
Dairy Development Authority	-	-	-	-	-
KCCA	23,155,099,427	-	-	23,155,099,427	109,541,893,277
Rural Electrification Agency	5,876,321,728	-	-	5,876,321,728	-
Equal Opportunities Commission	-	-	-	-	-
NAGRC&DB	137,200,000	-	-	137,200,000	-
NITA-U	-	-	373,533,000	373,533,000	726,332,292
Muni University	-	-	-	-	-
UNEB	-	-	-	-	-
Financial Intelligence Authority	-	-	-	-	-
Treasury Operations	988,707,430,283	-	23,731,695,607	1,012,439,125,890	1,027,104,019,697
Office of the Auditor General	-	-	-	-	-
Education Service Commission	-	-	-	-	-
Directorate of Public Prosecutions	-	-	-	-	-

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

Agency	Legal proceedings	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities	30 June 2019
Health Service Commission	-	-	-	-	-
Makerere University	-	-	-	-	-
Mbarara University	-	-	-	-	-
Makerere University Business School	4,834,127,721	-	-	4,834,127,721	4,492,251,721
Kyambogo University	-	-	-	-	-
Uganda Management Institute	900,000,000	-	-	900,000,000	900,000,000
Uganda Revenue Authority	-	-	-	-	-
National Agricultural Research Organization	-	-	-	-	-
Uganda Bureau of Statistics	-	-	-	-	-
Uganda Police	6,401,139,798	-	-	6,401,139,798	5,138,436,029
Uganda Prisons	250,000,000	-	-	250,000,000	250,000,000
Public Service Commission	-	-	-	-	-
Local Government Finance Comm	-	-	-	-	-
Judicial Service Commission	-	-	-	-	-
Gulu University	-	-	-	-	-
National Environment Mgt Auth.	-	-	-	-	-
Uganda Blood Transfusion Service	311,330,255	-	-	311,330,255	311,330,255
NAADS	-	-	-	-	-
PPDA	190,000,000	-	-	190,000,000	190,000,000
Uganda National Bureau of Standards	-	-	-	-	-
Cotton Development Organization	-	-	-	-	-
Uganda Land Commission	-	-	-	-	-
National Forestry Authority	-	-	-	-	-
External Security Organization	-	-	-	-	-
Coffee Development Authority	2,767,437,882	-	-	2,767,437,882	1,737,889,710
Lira University	-	-	-	-	-
Uganda National Meteorological Authority	-	-	-	-	-
National Curriculum Development Centre (NCDC)	-	-	-	-	-
Uganda Virus Research Institute	-	-	-	-	-
Directorate of Government Analytical Laboratory (DGAL)	-	-	-	-	-
Uganda Export Promotion Board	-	-	-	-	-
Kabale University	-	-	-	-	-

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

Agency	Legal proceedings	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities	30 June 2019
Soroti University	-	-	-	-	-
National Identification & Registration Authority	-	-	-	-	-
Uganda Investment Author	-	-	1,051,391,351	1,051,391,351	1,051,391,351
Uganda National Oil Co	-	-	-	-	-
Petroleum Authority of Uga	-	-	23,329,683	23,329,683	-
Total for 30 June 2020	506,124,046,432	988,707,430,283	27,737,124,639	1,522,568,601,354	1,452,018,310,664
Total for 30 June 2019	423,136,567,324	1,004,947,793,985	23,933,949,355	1,452,018,310,664	

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

REFERRAL HOSPITALS

Referral hospital	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities Shs.	30 June 2019 Shs.
Mulago Hospital Complex	-	-	-	-	-
Butabika Hospital	-	-	-	-	-
Arua Hospital	-	-	-	-	-
Fort Portal Hospital	-	-	-	-	-
Gulu Hospital	-	-	-	-	-
Hoima Hospital	965,000,000	-	25,663,069	990,663,069	990,703,483
Jinja Hospital	-	-	-	-	-
Kabale Hospital	-	-	-	-	-
Masaka Hospital	-	-	-	-	-
Mbale Hospital	-	-	-	-	-
Soroti Hospital	-	-	-	-	-
Lira Hospital	-	-	-	-	-
Mbarara Regional Hospital	-	-	-	-	-
Mubende Reg Hospital	-	-	-	-	-
Moroto Reg Hospital	-	-	-	-	-
Naguru Hospital;	-	-	-	-	-
Kiruddu Referral Hospital	-	-	-	-	-
Kawempe Referral Hospital	-	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-	-
At 30 June 2020	965,000,000	-	25,663,069	990,663,069	990,703,483
At 30 June 2019	965,040,414	-	25,663,069	990,703,483	

Statement of Contingent Liabilities as at 30 June 2020
[As submitted and signed by Accounting Officers]

EMBASSIES/MISSIONS

Embassy/Mission	Legal Proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities Shs.	30 June 2019 Shs.
Uganda Mission at the United Nations, New York	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-
Uganda High Commission in Canada	-	-	-	-	-
Uganda High Commission in India	-	-	-	-	-
Uganda High Commission in Egypt	-	-	-	-	-
Uganda High Commission in Kenya	-	-	-	-	-
Uganda High Commission in Tanzania	-	-	-	-	-
Uganda High Commission in Nigeria	-	-	-	-	-
Uganda High Commission in South Africa	-	-	-	-	-
Uganda Embassy in the United States	-	-	-	-	-
Uganda Embassy in Ethiopia	-	-	-	-	-
Uganda Embassy in China	-	-	-	-	-
Uganda Embassy in Rwanda	-	-	-	-	-
Uganda Embassy in Switzerland	-	-	-	-	-
Uganda Embassy in Japan	-	-	-	-	-
Uganda Embassy in Libya	-	-	-	-	-
Uganda Embassy in Saudi Arabia	-	-	-	-	-
Uganda Embassy in Denmark	-	-	-	-	-
Uganda Embassy in Belgium	-	-	-	-	-
Uganda Embassy in Italy	202,350,470	-	-	202,350,470	1,141,003,975
Uganda Embassy in DRC	-	-	-	-	-
Uganda Embassy in Sudan	-	-	-	-	-
Uganda Embassy in France	-	-	-	-	-
Uganda Embassy in Germany	-	-	-	-	-
Uganda Embassy in Iran	-	-	-	-	-
Uganda Embassy in Russia	-	-	-	-	-
Uganda Embassy in Australia	-	-	-	-	-
Uganda Embassy Juba	-	-	-	-	-
Uganda Embassy, Abu Dhabi (UAE)	-	-	-	-	-
Uganda Embassy Burundi	-	-	-	-	-
Uganda Embassy in Guangzhou	-	-	-	-	-
Uganda Embassy, Ankara	-	-	-	-	-
Uganda Embassy in Mogadishu	-	-	-	-	-
Uganda Embassy in Malaysia	-	-	-	-	-
Uganda Consulate in Mombasa	-	-	-	-	-
Uganda Embassy in Algeria Algiers	-	-	-	-	-
Uganda Embassy in Doha, Qatar	-	-	-	-	-
At 30 June 2020	202,350,470	-	-	202,350,470	1,141,003,975
At 30 June 2019	1,141,003,975	-	-	1,141,003,975	

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

MINISTRIES

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions and Gratuity	Total
Office of the President	-	-	-	46,888,780,118	38,980,396,737	85,869,176,855
State House	-	-	-	-	-	-
Office of the Prime Minister	-	144,171,990	-	94,431,828	6,774,198	245,378,016
Ministry of Defence	-	-	-	223,343,092,199	175,217,301,439	398,560,393,638
Ministry of Public Service	-	383,235,120	-	606,911,437	-	990,146,557
Ministry of Foreign Affairs	23,052,480	37,375,249,243	-	38,291,000	-	37,436,592,723
Ministry of Justice and Constitutional Affairs	6,315,099,168	-	392,428,099,424	1,134,734,689	-	399,878,533,281
Ministry of Finance, Planning and Economic	43,675,201,654	-	-	85,335,460,801	-	129,010,662,455
Ministry of Internal Affairs	-	-	-	78,232,665	-	78,232,665
Ministry of Agriculture, Animal Industry and	-	12,940,454,124	-	16,243,989	-	12,956,698,113
Ministry of Local Government	-	-	7,795,410,441	27,384,986,948	-	35,180,397,389
Ministry of Lands, Housing & Urban Devt	-	-	132,494,017,109	11,835,958,764	-	144,329,975,873
Ministry of Education and Sports	264,233,954	-	16,594,723,935	33,335,215,722	-	50,194,173,611
Ministry of Health	-	-	-	38,389,402,602	-	38,389,402,602
Ministry of Tourism, Trade and Industry	197,506,534	-	-	581,121,921	-	778,628,455
Ministry of Works & Transport	-	-	-	8,488,937,477	13,971,601,156	22,460,538,633
Ministry of Energy and Minerals	-	167,952,259	-	18,121,198,257	-	18,289,150,516
Ministry of Gender, Labour and Social Devt	-	-	725,577,006	952,775,807	77,899,169	1,756,251,982
Ministry of Water & Environment	-	-	-	64,284,876,329	-	64,284,876,329
Ministry of Communication and ICT	-	-	-	374,975,174	-	374,975,174
Ministry East African Affairs	149,083,570	5,999,896,561	-	-	11,316,422,450	17,465,402,581
Ministry of Tourism, Wildlife & Heritage	-	3,549,645,938	-	-	-	3,549,645,938
Ministry of Science, Technology & Innovation	486,747,464	-	-	70,909,334	-	557,656,798
30 June 2020	7,436,323,170	104,235,806,889	550,037,827,915	561,356,557,061	239,570,395,149	1,462,636,910,184
30 June 2019	7,332,000,112	166,156,386,655	585,912,079,056	750,400,139,391	257,481,299,528	1,767,281,904,742

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

AGENCIES

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Judiciary (Office of Judicature)	8,638,185,014	-	-	3,566,423,422	78,384,678	12,282,993,114
Electoral Commission	-	-	2,120,000,000	7,981,817,551	-	10,101,817,551
Inspector General of Government	-	-	-	8,204,286	-	8,204,286
Parliamentary Commission	-	-	-	-	-	-
Law Reform Commission	-	-	-	-	-	-
Uganda Human Rights Commission	-	-	-	602,975,983	-	602,975,983
Uganda Aids Commission	-	-	-	76,162,182	-	76,162,182
National Planning Authority	-	-	-	5,940,318	-	5,940,318
Law Development Centre	-	-	-	2,697,202,827	-	2,697,202,827
Uganda Industrial Research Institute	736,016,086	-	-	3,492,979	-	739,509,065
Busitema University	-	-	-	271,428,560	-	271,428,560
Directorate of Ethics and Integrity	-	-	-	442,298,637	-	442,298,637
Uganda National Roads Authority	-	-	-	141,173,268,157	-	141,173,268,157
Uganda Cancer Institute	-	-	-	54,045,345	-	54,045,345
Uganda Heart Institute	-	-	-	1,429,802,085	-	1,429,802,085
National Medical Stores	-	-	-	71,554,572,671	-	71,554,572,671
Uganda Tourism Board	-	-	-	-	-	-
Uganda Road Fund	-	-	-	-	-	-
Uganda Registration Services Bureau	1,051,294,424	-	-	414,645,972	-	1,465,940,396
National Citizenship & Imm Ctr	-	-	-	8,898,668,915	-	8,898,668,915
Diary Development Authority	-	-	-	358,067,183	-	358,067,183
KCCA	-	-	-	3,383,062	-	3,383,062
Rural Electricity Agency	2,221,488,956	-	-	23,454,454,325	-	25,675,943,281
Equal Opportunity Commission	-	-	-	-	-	-
NAGRC &DB	-	-	-	454,110,209	-	454,110,209
NITA-U	-	-	-	4,400,849,689	-	4,400,849,689
Muni University	-	-	-	1,379,119,886	-	1,379,119,886
UNEB	-	-	-	-	-	-
Financial Intelligence Authority	-	-	-	332,345,385	-	332,345,385
Treasury Operations	-	-	290,063,247,314	1,417,045,939,019	-	1,707,109,186,333
Office of the Auditor General	-	-	-	-	538,947,790	538,947,790
Education Service Commission	-	-	-	47,612,820	-	47,612,820
Directorate of Public Prosecution	115,144,881	-	290,300,764	1,205,561,041	-	1,611,006,686
Health Service Commission	-	-	-	82,362,144	-	82,362,144

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Makere University (MUIK)	-	-	-	9,295,893,534	23,920,219,207	33,216,112,741
Mbarara University	-	-	-	285,868,924	-	285,868,924
Makere University Business School	-	-	-	11,072,789,487	-	11,072,789,487
Kyambogo University (KYU)	-	-	-	7,904,639,774	-	7,904,639,774
Uganda Management Institute	-	-	-	32,332,137	-	32,332,137
Uganda Revenue Authority (URA)	-	-	-	-	-	-
NARO	770,767,682	808,515,835	-	140,795,225	-	1,720,078,742
Uganda Bureau of Statistics (UBOS)	-	-	-	-	-	-
Uganda Police	59,191,307,964	-	6,401,139,798	96,994,007,604	1,516,373,726	164,102,829,092
Uganda Prisons	-	-	-	53,997,760,655	6,236,742,444	60,234,503,099
Public Service Commission	-	-	-	48,870,078	-	48,870,078
Local Government Finance Commission	-	-	-	109,740	-	109,740
Judicial Service Commission	-	-	-	-	-	-
Gulu University	-	-	-	5,824,432,299	-	5,824,432,299
NIEMA	-	-	-	-	-	-
Uganda Blood Transfusion Service	119,555,503	-	-	311,330,255	-	430,885,758
National Agricultural Advisory Services	-	-	-	13,228,441,399	-	13,228,441,399
Public Procurement & Disposal of Assets	-	-	-	432,579,009	-	432,579,009
Uganda National Bureau of Standards	-	1,533,220,962	-	2,177,748,460	-	3,710,969,422
Cotton Development Organisation	-	-	-	7,925,963	-	7,925,963
Uganda Land Commission	-	-	-	194,683,823,023	-	194,683,823,023
National Forestry Authority	-	-	-	-	-	-
External Security Organisation	-	-	-	13,695,502,124	132,437,795	13,827,939,919
Coffee Development Authority	-	209,594,000	-	121,497,351,846	-	121,706,945,846
Lira University	26,047,594	-	-	724,928,152	-	750,975,746
Uganda National Metrological Authority	-	-	-	-	-	-
National Curriculum Development Centre	-	-	-	-	-	-
Uganda Virus Research Institute	26,253,810	-	-	348,020,800	-	374,274,610
Directorate Of Gov't Analytical Lab	-	-	-	-	-	-
Uganda Export Promotion Board	-	-	-	-	-	-
Kabale University	-	-	-	1,875,937,151	-	1,875,937,151
Soroti University	-	-	-	2,342,725,792	-	2,342,725,792
NIRA	-	-	-	918,312,908	-	918,312,908
Uganda Investment Authority	1,404,035,080	-	-	1,007,300,463	-	2,411,335,543
Uganda National Oil Company	-	-	-	-	-	-
Petroleum Authority of Uganda	-	-	-	-	-	-
				2,128,921,051	-	2,128,921,051

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020

[As submitted and signed by accounting Officers]

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Total 30 June 2020	74,300,096,994	2,551,330,797	298,874,687,876	2,228,923,103,106	32,423,105,640	2,637,072,324,413
Total (30 June 2019)	264,777,538,687	362,370,777	397,019,697,940	1,149,302,686,987	31,852,573,074	1,843,314,867,465

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

REFERRAL HOSPITALS

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Mulago Hospital Complex	-	-	-	2,124,394,459	-	2,124,394,459
Bwabwata Hospital	-	-	-	54,446,484	-	54,446,484
Arua Hospital	77,156,488	-	-	711,654,540	613,260,267	1,402,071,295
Fort Portal Hospital	-	-	-	50,133,726	-	50,133,726
Gulu Hospital	-	-	-	76,133,966	144,690,897	220,824,863
Holma Hospital	58,268,172	-	-	-	-	58,268,172
Jinja Hospital	-	-	-	384,114,524	329,705,736	713,820,260
Kabale Hospital	112,863,628	-	-	-	-	112,863,628
Masaka Hospital	-	-	-	117,845,325	938,556,213	1,056,401,538
Mbale Hospital	-	-	-	40,126,439	-	40,126,439
Soroti Hospital	187,033,219	-	-	175,950,911	-	362,984,130
IITA Hospital	154,496,063	-	-	329,452,673	-	483,948,736
Mbarara Regional Referral Hospital	-	-	-	2,184,930,225	466,189,733	2,651,119,958
Mubende Regt Hospital	181,098,000	-	-	1,617,625,763	-	1,798,723,763
Moroto Regt Hospital	-	-	-	27,215,803	-	27,215,803
Naguru Referral Hospital	-	-	-	464,666,021	-	464,666,021
Kiruddu Referral Hospital	-	-	-	-	-	-
Kawempe Referral Hospital	-	-	-	-	-	-
Entebbe Regional Referral Hospital	556,235,415	-	-	41,580,711	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	8,287,200	-	-
30 June 2020	1,327,150,985	-	-	8,408,558,770	2,492,402,846	11,622,009,275
30 June 2019	6,163,217,376	-	-	4,253,566,252	2,533,642,526	12,950,426,154

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

EMBASSIES/MISSIONS

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions and Gratuity	Total
Ugandan Mission at the UN, New York	-	-	-	161,515,890	-	161,515,890
Uganda High Commission in United Kingdom	-	-	-	435,764,018	-	435,764,018
Uganda High Commission in Canada, Ottawa	-	-	-	-	-	-
Uganda High Commission in India, New Delhi	-	-	-	-	-	-
Uganda High Commission in Egypt, Cairo	-	-	-	80,367,898	-	80,367,898
Uganda High Commission in Kenya, Nairobi	-	-	-	72,491,706	-	72,491,706
Uganda High Comm to Tanzania, Dar-es-salam	-	-	-	-	-	-
Uganda High Comm to Nigeria, Abuja	-	-	-	-	-	-
Uganda High Comm to South Africa, Pretoria	-	-	-	-	-	-
Uganda High Comm to USA, Washington	-	-	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-
Uganda Embassy in China, Beijing	-	-	-	-	-	-
Uganda Embassy in Rwanda, Kigali	-	-	-	-	-	-
Uganda Embassy in Switzerland, Geneva	-	-	-	237,989,042	-	237,989,042
Uganda Embassy in Japan, Tokyo	-	-	-	-	-	-
Uganda Embassy in Libya, Tripoli	-	-	-	-	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	14,705,495	-	14,705,495
Uganda Embassy in Italy, Rome	-	-	-	2,173	-	2,173
Uganda Embassy in DRC, Kinshasa	-	-	-	-	-	-
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-
Uganda Embassy in France, Paris	-	-	-	45,627,046	-	45,627,046
Uganda Embassy in Germany, Berlin	-	-	-	-	-	-
Uganda Embassy in Tehran	-	-	-	-	-	-
Uganda Embassy in Moscow	-	-	-	-	-	-
Uganda Embassy in Canberra	-	-	-	-	-	-
Uganda Embassy in Juba	-	-	-	-	-	-
Uganda Embassy in Abu Dhabi, UAE	-	-	-	-	-	-
Uganda Embassy in Bujumbura, Burundi	-	-	-	-	-	-
Uganda Embassy in Guangzhou	-	-	-	-	-	-
Uganda Embassy in Ankara	-	-	-	-	-	-
Uganda Embassy Mogadishu	-	-	-	-	-	-
Uganda Embassy in Malaysia	-	-	-	-	-	-
Uganda Consulate in Mombasa	-	-	-	-	-	-

Statement of Outstanding Commitments by vote for the Year ended 30 June 2020
[As submitted and signed by accounting Officers]

	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions and Gratuity	Total
Uganda Embassy in Algiers	-	-	-	-	-	-
Uganda Embassy in Doha, Qatar	-	-	-	-	-	-
Total 30 June 2020	-	-	1,113,137,294	-	1,113,137,294	-
Total 30 June 2019	274,058,164	-	2,746,226,598	-	3,020,284,762	-

Statement of losses of public moneys and stores written off, and claims abandoned by vote during the year ended 30 June 2020

[As reported and signed by Accounting Officers]

MINISTRIES

Ministry	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2019 Shs.	Total losses at 30 June 2019 Shs.
Office of the President	-	-	-	-	-
State House	-	-	-	-	-
Office of the Prime Minister	-	-	-	-	-
Ministry of Defence	-	-	-	-	-
Ministry of Public Service	-	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-	-
Ministry of Justice and Constitutional Affairs	-	-	-	-	-
Ministry of Finance, Planning and Economic Development	-	-	-	-	-
Ministry of Internal Affairs	-	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-
Ministry of Local Government	-	-	-	-	-
Ministry of Lands, Housing and Urban Development	-	-	-	-	-
Ministry of Education and Sports	-	-	-	-	-
Ministry of Health	-	-	-	-	-
Ministry of Trade and Industry	-	-	-	-	-
Ministry of Works, Housing and Communications	-	-	-	-	-
Ministry of Energy and Minerals	-	-	-	-	-
Ministry of Gender, Labour and Social Development	-	-	-	-	-
Ministry of Water and Environment	-	-	-	-	-
Ministry of Communication & ICT	-	-	-	-	-
Ministry of East African Affairs	-	-	-	-	-
Ministry of Tourism & Heritage	-	-	-	-	-
Ministry of Science, Technology & Innovation	-	-	-	-	-
At 30 June 2020	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of losses of public moneys and stores written off, and claims abandoned by vote during the year ended 30 June 2020

[As reported and signed by Accounting Officers]

AGENCIES

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2020 Shs.	Total losses at 30 June 2019 Shs.
Judiciary (Office of Judicature)	-	-	-	-	-
Electoral Commission	-	-	-	-	-
Inspector General of Government	-	-	-	-	-
Parliamentary Commission	-	-	-	-	-
Law Reform Commission	-	-	-	-	-
Uganda Human Rights Commission	-	-	-	-	-
Uganda Aids Commission	-	-	-	-	-
National Planning Authority	-	-	-	-	-
Law Development Centre	-	-	-	-	-
Uganda Industrial Research Institute	-	-	-	-	-
Busitema University	-	-	-	-	-
Directorate of Ethics and Integrity	-	-	-	-	-
Uganda National Roads Authority	-	-	-	-	-
Uganda Cancer Institute	-	-	-	-	-
Uganda Heart Institute	-	-	-	-	-
National Medical Stores	-	-	-	-	-
Uganda Tourism Board	-	-	-	-	-
Uganda Road Fund	-	-	-	-	-
Uganda Registration Services Bureau	-	-	-	-	-
National Citizenship & Imm Ctrl	-	-	-	-	-
Diary Development Authority	-	-	-	-	-
Kampala Capital City Authority	-	-	-	-	-
Rural Electricity Agency	-	-	-	-	-
Equal Opportunity Commission	-	-	-	-	-
National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	-	-	-	-	-
National Information Technology Authority-Uganda (NITA-U)	-	-	-	-	-
Muni University	-	-	-	-	-
UNIEB	-	-	-	-	-
Financial Intelligence Authority	-	-	-	-	-
Treasury Operations	-	-	-	-	-
Office of the Auditor General	-	-	-	-	-
Education Service Commission	-	-	-	-	-
Directorate of Public Prosecution	-	-	-	-	-
Health Service Commission	-	-	-	-	-
Makerere University (MUK)	-	-	-	-	-
Mbarara University	-	-	-	-	-
Makerere University Business School	-	-	-	-	-
Kyambogo University (KYU)	-	-	-	-	-
Uganda Management Institute	-	-	-	-	-
Uganda Revenue Authority (URA)	-	-	-	-	-
National Agricultural Research Organisation	-	-	-	-	-
Uganda Bureau of Statistics (UBOS)	-	-	-	-	-
Uganda Police	-	-	-	-	-
Uganda Prisons	-	-	-	-	-

Statement of losses of public moneys and stores written off, and claims abandoned by vote during the year ended 30 June 2020

[As reported and signed by Accounting Officers]

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2020 Shs.	Total losses at 30 June 2019 Shs.
Public Service Commission	-	-	-	-	-
Local Government Finance Commission	-	-	-	-	-
Judicial Service Commission	-	-	-	-	-
Gulu University	-	-	-	-	-
National Environment Management Authority	-	-	-	-	-
Uganda Blood Transfusion Service	-	-	-	-	-
National Agricultural Advisory Services	-	-	-	-	-
Public Procurement & Disposal of Assets	-	-	-	-	-
Uganda National Bureau of Standards	-	-	-	-	-
Cotton Development Organisation	-	-	-	-	-
Uganda Land Commission	-	-	-	-	-
National Forestry Authority	-	-	-	-	-
External Security Organisation	-	-	-	-	-
Coffee Development Authority	-	-	-	-	-
Lira University	-	-	-	-	-
Uganda National Meteorological Authority	-	-	-	-	-
National Curriculum Development Centre	-	-	-	-	-
Uganda Virus Research Institute	-	-	-	-	-
Directorate Of Gov't Analytical Lab	-	-	-	-	-
Uganda Export Promotion Board	-	-	-	-	-
Kabale University	-	-	-	-	-
Soroti University	-	-	-	-	-
National Identification & Registration Authority (NIRA)	-	-	-	-	-
Uganda Investment Authority	-	-	-	-	-
Uganda National Oil Company	-	-	-	-	-
Petroleum Authority of Uganda	-	-	-	-	-
At 30 June 2020	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE

GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of losses of public moneys and stores written off, and claims abandoned by vote during the year ended 30 June 2020

[As reported and signed by Accounting Officers]

REFERRAL HOSPITALS

Referral hospital	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2020 Shs.	Total losses at 30 June 2019 Shs.
Mulago Hospital Complex	-	-	-	-	-
Butabika Hospital	-	-	-	-	-
Arua Hospital	-	-	-	-	-
Fort Portal Hospital	-	-	-	-	-
Gulu Hospital	-	-	-	-	-
Hoima Hospital	-	-	-	-	-
Jinja Hospital	-	-	-	-	-
Kabale Hospital	-	-	-	-	-
Masaka Hospital	-	-	-	-	-
Mbale Hospital	-	-	-	-	-
Soroti Hospital	-	-	-	-	-
Lira Hospital	-	-	-	-	-
Mbarara Regional Hospital	-	-	-	-	-
Mubende Reg Hospital	-	-	-	-	-
Moroto Reg Hospital	-	-	-	-	-
Naguru Hospital	-	-	-	-	-
Kiruddu Referral Hospital	-	-	-	-	-
Kawempe Referral Hospital	-	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-	-
At 30 June 2020	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

Statement of losses of public moneys and stores written off, and claims abandoned by vote during the year ended 30 June 2020

[As reported and signed by Accounting Officers]
EMBASSIES/MISSIONS

Embassy/Mission	Losses of public moneys (cash and cash equivalents)	Values of stores written off	Claims abandoned During the year	Total losses written off 30 June 2020	Total losses 30 June 2019
	Shs.	Shs.	Shs.	Shs.	Shs.
Uganda Mission at the United Nations, New York	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-
Uganda High Commission in Canada	-	-	-	-	-
Uganda High Commission in India	-	-	-	-	-
Uganda High Commission in Egypt	-	-	-	-	-
Uganda High Commission in Kenya	-	-	-	-	-
Uganda High Commission in Tanzania	-	-	-	-	-
Uganda High Commission in Nigeria	-	-	-	-	-
Uganda High Commission in South Africa	-	-	-	-	-
Uganda Embassy in the United States	-	-	-	-	-
Uganda Embassy in Ethiopia	-	-	-	-	-
Uganda Embassy in China	-	-	-	-	-
Uganda Embassy in Rwanda	-	-	-	-	-
Uganda Embassy in Switzerland	-	-	-	-	-
Uganda Embassy in Japan	-	-	-	-	-
Uganda Embassy in Libya	-	-	-	-	-
Uganda Embassy in Saudi Arabia	-	-	-	-	-
Uganda Embassy in Denmark	-	-	-	-	-
Uganda Embassy in Belgium	-	-	-	-	-
Uganda Embassy in Italy	-	-	-	-	-
Uganda Embassy in DRC	-	-	-	-	-
Uganda Embassy in Sudan	-	-	-	-	-
Uganda Embassy in France	-	-	-	-	-
Uganda Embassy in Germany	-	-	-	-	-
Uganda Embassy in Iran	-	-	-	-	-
Uganda Embassy in Russia	-	-	-	-	-
Uganda Embassy Australia	-	-	-	-	-
Uganda Embassy Juba	-	-	-	-	-
Uganda Embassy Abu Dhabi (UAE)	-	-	-	-	-
Uganda Embassy Burundi	-	-	-	-	-
Uganda Embassy, Guangzhou	-	-	-	-	-
Uganda Embassy, Ankara	-	-	-	-	-
Uganda Embassy in Somalia	-	-	-	-	-
Uganda Embassy in Malaysia	-	-	-	-	-
Uganda Consulate in Mombasa	-	-	-	-	-
Uganda Embassy in Algiers	-	-	-	-	-
Uganda Embassy in Doha, Qatar	-	-	-	-	-
At 30 June 2020	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of losses of public moneys and stores reported by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

MINISTRIES

Ministry	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses reported at 30 June 2019 Shs
Office of the President	-	-	-	-
State House	590,200,000		590,200,000	590,200,000
Office of the Prime Minister	-	-	-	-
Ministry of Defence	91,729,495		91,729,495	91,729,495
Ministry of Public Service	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-
Ministry of Justice and Constitutional Affairs	-	-	-	-
Ministry of Finance, Planning and Economic Dev't	-	-	-	-
Ministry of Internal Affairs	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-
Ministry of Local Government	-	-	-	-
Ministry of Lands, Housing and Urban Development	-	-	-	-
Ministry of Education and Sports	190,559,647		190,559,647	190,559,647
Ministry of Health	-	-	-	-
Ministry of Trade and Industry	-	-	-	-
Ministry of Works, Housing and Communications	932,773,100		932,773,100	932,773,100
Ministry of Energy and Minerals	-	-	-	-
Ministry of Gender, Labor and Social Dev't	-	-	-	-
Ministry of Water & Environment	-	-	-	-
Ministry of Communication & ICT	-	-	-	-
Ministry of East African Affairs	-	-	-	-
Ministry of Tourism & Heritage	-	-	-	-
Ministry of Science, Tech & Innovation	-	-	-	-
At 30 June 2020	1,805,262,242	-	1,805,262,242	1,805,262,242
At 30 June 2019	1,443,496,342	361,765,900	1,805,262,242	

**Statement of losses of public moneys and stores reported by vote during the year ended
30 June 2020**

[As submitted and signed by Accounting Officers]

AGENCIES

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Value of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses reported at 30 June 2019 Shs
Judiciary	139,484,926	-	139,484,926	139,484,926
Electoral Commission	71,060,000		71,060,000	71,060,000
Inspector General of Government's Office	-	-	-	-
Parliamentary Commission	-	-	-	-
Law Reform Commission	-	-	-	-
Uganda Human Rights Commission	-	3,600,000	3,600,000	-
Uganda Aids Commission	-	-	-	-
National Planning Authority	-	-	-	-
Law Development Centre	-	-	-	-
Uganda Industrial Research Institute	-	-	-	-
Busitema University	1,211,056,050	-	1,211,056,050	1,211,056,050
Directorate of Ethics & Integrity	-	-	-	-
Uganda National Roads Authority	-	-	-	-
Uganda Cancer Institute	-	-	-	-
Uganda Heart Institute	160,362,000	-	160,362,000	160,362,000
Uganda National Medical Stores	-	-	-	-
Uganda Tourism Board	-	-	-	-
Uganda Road Fund	15,300,260	-	15,300,260	15,300,260
Uganda Registration Services Bureau	3,620,000	-	3,620,000	3,620,000
National Citizenship & Imm Ctrl	1,848,299,382	-	1,848,299,382	-
Diary Development Authority	-	-	-	-
KCCA	-	-	-	-
Rural Electrification Agency	-	-	-	-
Equal Opportunities Commission	-	-	-	-
National Animal Genetic Resource Centre and Data Bank(NAGRC&DB)	690,208,152	-	690,208,152	690,208,152
National Information Technology Authority-Uganda (NITA-U)	-	-	-	-
Muni University	45,913,761	-	45,913,761	45,913,761
UNEB	-	-	-	-
Financial Intelligence Authority	-	-	-	-
Treasury Operations	-	-	-	-
Office of the Auditor General	-	-	-	-
Education Service Commission	-	-	-	-
Directorate of Public Prosecution	-	-	-	-
Health Service Commission	-	-	-	-
Makerere University	-	-	-	-
Mbarara University	-	-	-	-
Makerere University Business School	-	-	-	-
Kyambogo University	-	-	-	-
Uganda Management Institute	-	-	-	-
Uganda Revenue Authority	-	-	-	-
National Agricultural Research Organisation	217,769,242	-	217,769,242	217,769,242
Uganda Bureau of Statistics (UBOS)	58,286,304	-	58,286,304	58,286,304
Uganda Police	-	470,459,550	470,459,550	470,459,550
Uganda Prisons	-	-	-	-
Public Service Commission	-	-	-	-

**Statement of losses of public moneys and stores reported by vote during the year ended
30 June 2020**

[As submitted and signed by Accounting Officers]

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Value of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses reported at 30 June 2019 Shs
Local Government Finance Commission	-	-	-	-
Judicial Service Commission	-	-	-	-
Gulu University	-	-	-	0
National Environment Management Authority	-	-	-	-
Uganda Blood Transfusion Service	-	-	-	-
National Agricultural Advisory Services	-	-	-	-
Public Procurement & Disposal of Assets	-	-	-	-
Uganda National Bureau of Standards	-	-	-	-
Cotton Development Organisation	-	-	-	-
Uganda Lands Commission	-	-	-	-
National Forestry Authority	-	-	-	-
External Security Organisation	-	-	-	-
Uganda Coffee Development Authority	66,135,949		66,135,949	66,135,949
Lira University	-	-	-	-
Uganda National Metrological Authority	-	-	-	-
National Curriculum Development Centre (NCDC)	-	-	-	-
Uganda Virus Research Institute	-	-	-	-
Directorate of Government Analytical Lab	26,386,791		26,386,791	26,386,791
Uganda Export Promotion Board	-	-	-	-
Kabale University	-	-	-	-
Soroti University	-	-	-	-
National Identification & Registration Authority (NIRA)	-	-	-	-
Uganda Investment Authority	-	-	-	-
Uganda National Oil Company	-	-	-	-
Petroleum Authority of Uganda	-	-	-	-
At 30 June 2020	4,553,882,817	474,059,550	5,027,942,367	2,635,827,486
At 30 June 2019	280,196,286	2,355,631,200	2,635,827,486	

**Statement of losses of public moneys and stores reported by vote during the year ended
30 June 2020**

[As submitted and signed by Accounting Officers]

REFERRAL HOSPITALS

Referral hospital	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses reported at 30 June 2019 Shs.
Mulago Hospital Complex	-	-	-	-
Butabika Hospital	15,446,200	-	15,446,200	-
Arua Hospital	-	-	-	-
Fort Portal Hospital	-	-	-	-
Gulu Hospital	-	-	-	-
Hoima Hospital	-	-	-	-
Jinja Hospital	-	-	-	-
Kabale Hospital	-	-	-	-
Masaka Hospital	-	-	-	-
Mbale Hospital	-	-	-	-
Soroti Hospital	-	-	-	-
Lira Hospital	-	-	-	-
Mbarara Regional Hospital	-	-	-	-
Mubende Reg Hospital	-	-	-	-
Moroto Regional Hospital	-	-	-	-
Naguru referral Hospital	-	-	-	-
Kiruddu Referral Hospital	-	-	-	-
Kawempe Referral Hospital	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-
At 30 June 2020	15,446,200	-	15,446,200	-
At 30 June 2019	-	-	-	-

**Statement of losses of public moneys and stores reported by vote during the year ended
30 June 2020**

[As submitted and signed by Accounting Officers]

EMBASSIES/MISSIONS

Embassy/Mission	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2020 Shs.	Total losses as reported at 30 June 2019 Shs.
Uganda Mission at the United Nations, NY	-	4,500,000	4,500,000	-
Uganda High Commission in the UK	-	-	-	-
Uganda High Commission in Canada	-	-	-	-
Uganda High Commission in India	-	-	-	-
Uganda High Commission in Egypt	-	-	-	-
Uganda High Commission in Kenya	-	-	-	-
Uganda High Commission in Tanzania	-	-	-	-
Uganda High Commission in Nigeria	-	-	-	-
Uganda High Commission in South Africa	-	-	-	-
Uganda Embassy in the United States	-	-	-	-
Uganda Embassy in Ethiopia	-	-	-	-
Uganda Embassy in China	47,250,000	-	47,250,000	47,250,000
Uganda Embassy in Rwanda	-	-	-	-
Uganda Embassy in Switzerland	-	-	-	-
Uganda Embassy in Japan	1,236,806	49,962,470	51,199,276	1,236,806
Uganda Embassy in Libya	-	-	-	-
Uganda Embassy in Saudi Arabia	-	-	-	-
Uganda Embassy in Denmark	-	-	-	-
Uganda Embassy in Belgium	23,138,762	-	23,138,762	23,138,762
Uganda Embassy in Italy	33,273,495	-	33,273,495	33,273,495
Uganda Embassy in DRC (Kinshasa)	-	-	-	-
Uganda Embassy in Sudan	-	-	-	-
Uganda Embassy in France	-	-	-	-
Uganda Embassy in Germany	-	-	-	-
Uganda Embassy in Iran	-	-	-	-
Uganda Embassy in Russia	-	-	-	-
Uganda Consulate in Canberra	-	-	-	-
Uganda Embassy Juba	-	-	-	-
Uganda Embassy in Abu Dhabi	-	-	-	-
Uganda Embassy in Burundi	-	-	-	-
Uganda Embassy in Guangzhou	-	-	-	-
Uganda Embassy in Ankara	-	-	-	-
Uganda Embassy in Somalia	-	-	-	-
Uganda Embassy in Malaysia	-	-	-	-
Uganda Consulate in Mombasa	-	-	-	-
At 30 June 2020	104,899,063	54,462,470	159,361,533	104,899,063
At 30 June 2019	50,295,227	54,603,836	104,899,063	

Statement of Arrears of Revenues, by vote, as at 30 June 2020
[As submitted and signed by Accounting Officers]

MINISTRIES

Ministry	Arrears of Revenue (A) 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30- Jun-20 (F) (A-B+E) Shs.
Office of the President	-	-	19,702,500	19,702,500	-	-
State House	-	-	271,107,520	271,107,520	-	-
Office of the Prime Minister	-	-	49,911,879	49,911,879	-	-
Ministry of Defence	-	-	1,310,333,600	1,310,333,600	-	-
Ministry of Public Service	-	-	543,881,114	391,027,000	152,854,114	152,854,114
Ministry of Foreign Affairs	-	-	88,636,900	88,636,900	-	-
Ministry of Justice and Constitutional Affairs	-	-	348,636,282	348,636,282	-	-
Ministry of Finance, Planning and Economic Development	-	-	6,522,722,774	6,529,520,589	-	-
Ministry of Internal Affairs	-	-	1,425,369,738	1,425,369,738	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	2,589,504,500	2,589,504,500	-	-
Ministry of Local Government	-	-	36,660,992	36,660,992	-	-
Ministry of Lands, Housing and Urban Development	-	-	5,532,525,475	5,532,525,475	-	-
Ministry of Education and Sports	-	-	134,372,603	134,372,603	-	-
Ministry of Health	-	-	459,651,669	459,651,669	-	-
Ministry of Trade and Industry	-	-	20,400,000	20,400,000	-	-
Ministry of Works, Housing and Communications	-	-	7,329,312,070	7,329,312,070	-	-
Ministry of Energy and Minerals	4,288,550,000	-	17,929,610,001	13,435,604,391	4,494,005,610	8,782,555,610
Ministry of Gender, Labour and Social Development	-	-	1,492,472,435	1,444,226,649	48,245,786	48,245,786
Ministry of Water & Environment	-	-	846,687,719	846,687,719	-	-
Ministry of Communication & ICT	-	-	164,918,490	164,918,490	-	-
Ministry of East African Affairs	-	-	12,213,400	12,213,400	-	-
Ministry of Tourism and Heritage	-	-	185,826,267	185,826,267	-	-
Ministry of Science, Tech and Innovation	-	-	2,500,000	2,500,000	-	-
At 30 June 2020	4,288,550,000	-	47,316,957,928	42,628,650,233	4,695,105,510	8,983,655,510
At 30 June 2019	-	70,676,379,411	68,043,589,411	68,690,321,862	2,632,790,000	2,632,790,000

**Statement of Arrears of Revenues, by vote, as at 30 June 2020
[As submitted and signed by Accounting Officers]**

AGENCIES Ministry/ Agency	Arrears of Revenue 30 June 2019 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30- Jun-20 (F) (A+B+E) Shs.
Judiciary	-	-	5,098,466,893	5,098,466,893	-	-
Electoral Commission	-	-	109,863,500	109,863,500	-	-
Inspector General Of Government	-	-	1,599,057,155	1,599,057,455	-	-
Parliamentary Commission	-	-	4,440,739,090	4,440,739,090	-	-
Law Reform Commission	-	-	48,810,000	48,810,000	-	-
Uganda Human Rights Commission	-	-	6,250,000	6,250,000	-	-
Uganda Aids Commission	-	-	200,700	200,700	-	-
National Planning Authority	-	-	14,000,000	14,000,000	-	-
Law Development Centre	-	-	9,428,258,554	9,157,593,554	270,665,000	270,665,000
Uganda Industrial Research Inst	-	-	147,751,361	147,751,361	-	-
Buitemera University	-	-	5,497,661,750	3,927,985,825	1,569,675,925	1,569,675,925
Directorate Of Ethics & Integrity	-	-	200,000	200,000	-	-
Uganda National Roads Authority	-	-	2,633,760,774	2,633,750,774	10,000	-
Uganda Cancer Institute	9,669,400	9,669,400	1,413,249,810	1,413,249,810	-	-
Uganda Heart Institute	-	-	5,660,371,049	5,660,371,049	-	-
Uganda National Medical Stores	-	-	24,155,811,182	24,155,811,182	-	-
Uganda Tourism Board	-	-	345,108,919	345,108,919	-	-
Uganda Road Fund	-	-	154,360,400	154,360,400	-	-
Uganda Registration Services Bureau	-	-	38,518,099,778	38,518,099,778	-	-
National Citizenship & Imm Control	-	-	183,996,292,024	183,996,292,024	-	-
Diary Development Authority	-	-	347,278,994	337,498,803	-	-
KCCA	-	-	78,423,706,544	78,423,706,544	-	-
Rural Electrification Agency	93,227,061,510	58,560,899,300	50,583,196,286	165,908,900	50,417,287,386	85,086,449,596
Equal Opportunities Commission	-	-	6,965,000	6,965,000	-	-
NAGRIC & DB	-	-	808,576,240	808,576,240	-	-
Nita-U	18,720,949,405	-	16,715,878,280	13,555,826,515	3,160,051,765	21,881,001,170
Muni University	6,018,988	-	706,339,948	528,376,208	177,963,740	183,982,728
UNiB	-	-	56,535,780,578	56,635,780,578	-	-
Financial Intelligence Authority	-	-	2,600,000	2,600,000	-	-
Treasury Operations	-	-	18,881,987,878	18,881,987,878	-	-
Office of the Auditor General	-	-	4,000,000	4,000,000	-	-
Education Service Commission	-	-	-	-	-	-
Directorate of Public Prosecution	-	-	58,341,720	58,341,720	-	-

Statement of Arrears of Revenues, by vote, as at 30 June 2020

[As submitted and signed by Accounting Officers]

Ministry/ Agency	Arrears of Revenue 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30- Jun-20 (F) (A-B+E) Shs.
Health Service Commission	-	-	-	-	-	-
Makerere University	220,535,081	220,535,081	104,531,856,274 12,147,492,035	79,057,224,324 7,602,785,446	25,474,631,950 2,544,706,866	25,474,631,950 2,544,706,866
Makere University Business School	742,811,519	742,811,519	46,601,140,530	37,414,431,344	9,186,709,186	9,186,709,186
Kyambogo University	7,540,426,110	25,330,177	77,572,671,033	65,585,926,557	11,800,631,399	19,315,727,332
Uganda Management Institute	5,755,237,792	5,529,718,985	16,249,587,497	15,295,217,039	95,370,458	1,179,889,265
Uganda Revenue Authority			-	-	-	-
National Agricultural & Research Org.	-	-	3,814,163,998	3,814,163,998	-	-
Uganda Bureau Of Statistics	-	-	20,777,680	20,777,680	-	-
Uganda Police	-	-	32,517,641,921	32,517,641,921	-	-
Uganda Prisons	-	-	20,780,992,347	3,175,854,897	17,605,137,450	-
Public Service Commission	-	-	20,011,700	20,011,700	-	-
Local Government Finance Com	-	-	400,000	400,000	-	-
Judicial Service Commission	-	-	2,133,711	2,133,711	-	-
NEEMA	-	-	7,254,708,655	6,737,941,971	516,766,684	516,766,684
Gulu University	-	-	3,225,534,238	3,225,534,238	-	-
Uganda Blood Transfusion Service	-	-	1,650,000	1,650,000	-	-
National Agricultural Advisory Services	-	-	34,888,799	148,473,014	(113,584,215)	-
PPDA	-	-	703,429,104	703,429,104	-	-
Uganda National Bureau Of Standards	-	-	38,169,736,265	38,169,736,265	-	-
Cotton Development Organization	-	-	2,967,857,891	2,967,857,891	-	-
Uganda Land Commission	-	-	2,064,944,600	2,064,944,600	-	-
National Forestry Authority	-	-	9,600,417,145	9,579,879,674	20,537,471	20,537,471
External Security Organization	-	-	100,000	100,000	-	-
Uganda Coffee Dev Authority	1,407,072,104	1,392,989,993	22,779,209,251	20,899,193,883	1,894,097,479	-
Iira University	329,599,987	116,475,800	2,935,115,700	2,407,335,032	527,780,668	740,904,889
UNMA			1,460,641,623	1,460,641,623	-	-
NCDC			100,000,000	100,000,000	-	-
Uganda Virus Research Institute			165,402	165,402	-	-
DGAL			30,167,794	30,167,794	-	-
Uganda Export Promotions			70,502,150	70,502,150	-	-
Kabale University			6,914,959,500	4,613,771,951	2,301,187,549	-
Soroti University	2,661,381,615	2,182,794,279	264,984,000	13,273,162	491,860,498	-

Statement of Arrears of Revenues, by vote, as at 30 June 2020
[As submitted and signed by Accounting Officers]

Ministry / Agency	Arrears of Revenue (A) 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30- Jun-20 (F) (A-B+E) Shs.
National Identification & Registration Authority	21,329,899,776	288,042,625	389,699,716	88,291,666	301,408,050	21,343,265,201
Uganda Investment Authority						
Uganda National Oil Company						
Petroleum Authority of Uganda	151,950,663,287	87,951,655,037	922,984,912,956	792,193,067,265	126,308,038,313	194,002,058,789
At 30 June 2020						
At 30 June 2019	-	931,279,152,051	895,630,056,540	817,787,712,673	35,853,595,079	34,477,149,828

**Statement of Arrears of Revenues, by vote, as at 30 June 2020
[As submitted and signed by Accounting Officers]**

REFERRAL HOSPITALS

Referral hospital	Arrears of Revenue (A) 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-20 (F) (A-B+E) Shs.
Mulago Hospital Complex	-	-	1,149,546,376	1,149,546,376	-	-
Butabika Hospital	-	-	1,208,416,723	1,208,416,723	-	-
Arua Hospital	-	-	166,871,342	166,871,342	-	-
Fort Portal Hospital	-	-	464,823,640	464,823,640	-	-
Gulu Hospital	-	-	181,583,202	181,583,202	-	-
Holma Hospital	-	-	133,898,207	133,898,207	-	-
Jinja Hospital	53,000,000	53,000,000	605,335,867	605,335,867	-	-
Kabale Hospital	-	-	283,436,404	283,436,404	-	-
Masaka Hospital	-	-	361,176,405	361,176,405	-	-
Mbale Hospital	-	-	246,775,455	246,775,455	-	-
Soroti Hospital	-	-	87,611,460	87,611,460	-	-
Lira Hospital	-	-	77,068,035	77,068,035	-	-
Mbarara Regional Hospital	-	-	1,293,831,800	1,293,831,800	-	-
Mubende Reg Hospital	-	-	141,456,751	141,456,751	-	-
Moroto Reg Hospital	-	-	3,180,000	3,180,000	-	-
Naguru Referral Hospital	20,918,204	-	89,089,415	89,089,415	20,918,204	-
Kiruddu Referral Hospital	-	-	801,955,000	801,955,000	-	-
Kawempe Referral Hospital	-	-	431,865,952	431,865,952	-	-
Entebbe Regional Referral Hospital	-	-	493,074,015	493,074,015	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	3,517,504,786	3,517,504,786	-	-
At 30 June 2020	73,918,204	53,000,000	11,738,500,835	11,738,500,835	20,918,204	
At 30 June 2019	-	9,301,152,072	9,301,152,072	7,720,230,473	214,261,199	3,169,127,182

ACCOUNTANT GENERAL'S OFFICE

GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Statement of Arrears of Revenues, by vote, as at 30 June 2020
[As submitted and signed by Accounting Officers]**

EMBASSIES/MISSIONS Embassy/Mission	Arrears of Revenue (A) 30 June 2019 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year © Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-20 (F) (A-B+E) Shs.
Uganda Mission at the United Nations	1,792,550,118	1,792,550,118	-	8,099,466,280	8,099,466,280	-
Uganda High Commission in the UK	-	-	706,072,606	-	706,072,606	-
Uganda High Commission in Canada	-	-	13,091,885	-	13,091,885	-
Uganda High Commission in India	-	-	4,654,468	-	4,654,468	-
Uganda High Commission in Egypt	-	-	93,523,640	-	93,523,640	-
Uganda High Commission in Kenya	229,851,615	-	-	402,509,964	-	229,851,615
Uganda High Commission in Tanzania	-	-	18,129,698	-	18,129,698	-
Uganda High Commission in Nigeria	-	-	164,328,189	-	164,328,189	-
Uganda High Commission in South Africa	-	-	124,204,662	-	124,204,662	-
Uganda Embassy in the United States	-	-	26,814,936	-	26,814,936	-
Uganda Embassy in Ethiopia	-	-	233,207,594	-	233,207,594	-
Uganda Embassy in China	-	-	2,391,278	-	2,391,278	-
Uganda Embassy in Rwanda	-	-	71,150,503	-	71,150,503	-
Uganda Embassy in Switzerland	-	-	95,082,707	-	95,082,707	-
Uganda Embassy in Japan (Tokyo)	-	-	119,994,705	-	119,994,705	-
Uganda Embassy in Libya (Tripoli)	-	-	-	-	-	31,060,201
Uganda Embassy in Saudi Arabia	31,060,201	-	10,876,295	-	10,876,295	-
Uganda Embassy in Denmark	-	-	33,780,671	-	33,780,671	-
Uganda Embassy in Belgium (Brussels)	-	-	70,875,753	-	70,875,753	-
Uganda Embassy in Italy (Rome)	-	-	67,884,170	-	67,884,170	-
Uganda Embassy in DRC (Kinshasa)	-	-	245,514,528	-	245,514,528	-
Uganda Embassy in Sudan (Khartoum)	-	-	64,541,626	-	64,541,626	-
Uganda Embassy in France (Paris)	-	-	11,720,830	-	11,720,830	-
Uganda Embassy in Germany (Berlin)	-	-	12,889,628	-	12,889,628	-
Uganda Embassy in Iran (Tehran)	-	-	368,925	-	368,925	-
Uganda Embassy in Russia (Moscow)	-	-	106,023,015	-	106,023,015	-
Uganda Embassy in Australia-Canberra	-	-	53,894,470	-	53,894,470	-
Uganda Embassy in Juba	-	-	543,092,781	-	543,092,781	-
Uganda Embassy in Abu Dhabi (UAE)	-	-	26,143,547	-	26,143,547	-
Uganda Embassy in Burundi	-	-	52,851,823	-	52,851,823	-
Uganda Embassy in Guangzhou	-	-	52,550,159	-	52,550,159	-
Uganda Embassy in Ankara	-	-	13,703,814	-	13,703,814	-
Uganda Embassy in Somalia	-	-	-	-	-	-
Uganda Embassy in Malaysia	-	-	21,269,127	-	21,269,127	-
Uganda Consulate in Mombasa	-	-	287,213	-	287,213	-
Uganda Embassy in Algiers	18,086,669	9,703,912	11,232,867	-	11,232,867	8,382,757
Uganda Embassy in Doha, Qatar	-	-	23,522,113	-	23,522,113	-
At 30 June 2020	2,071,548,603	1,802,254,030	11,597,646,470	11,597,646,470	269,294,573	
At 30 June 2019	13,965,601,526	13,965,601,526	8,214,383,411	8,214,383,411	5,035,092,825	

Statement of stores and other assets (physical assets) acquired, by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

MINISTRIES

Ministry	Property, buildings, highways Shs.	Plant, Machinery, MV, furniture trucks Shs.	Others- computers, copiers Shs.	Total value of property, plant & equipment purchased during the year Shs.	Total value of PPI ¹ purchased – 30 June 2019 Shs.
Office of the President	898,738,091	14,340,051,980	166,832,762	15,405,622,833	4,193,811,039
State House	18,943,419,735	24,218,411,302	4,150,000,000	47,311,831,037	24,979,231,037
Office of the Prime Minister	11,546,338,203	481,614,018	-	12,027,952,221	6,330,374,220
Ministry of Defence	118,814,075,922	19,372,232,222	2,737,500,000,000	2,875,686,308,144	35,045,212,225
Ministry of Public Service	1,065,988,278	203,454,132	242,780,424	1,512,222,834	2,440,816,915
Ministry of Foreign Affairs	383,958,022	248,926,982	79,959,201	712,844,205	646,068,459
Ministry of Justice and Constitutional Affairs	11,590,824,294	1,170,243,498	-	12,761,067,792	8,804,213,998
Ministry of Finance, Planning and Economic Development	7,564,818,981	6,994,272,044	-	14,559,091,025	25,782,364,366
Ministry of Internal Affairs	1,060,559,058	1,035,798,287	314,758,459	2,411,115,804	505,848,712
Ministry of Agriculture, Animal Industry and Fisheries	97,595,772,332	10,943,260,346	24,018,405,156	132,557,437,834	50,732,679,929
Ministry of Local Government	12,083,756,058	120,000,001	830,890,092	13,034,646,151	24,017,175,336
Ministry of Lands, Housing and Urban Development	19,899,673,756	1,835,023,773	258,805,000	21,993,502,529	5,373,421,766
Ministry of Education and Sports	21,543,690,468	14,370,036,014	429,999,999	36,343,726,481	41,949,715,235
Ministry of Health	25,568,477,594	27,854,135,296	4,630,489,930	58,053,102,820	50,214,733,679
Ministry of Trade and Industry	9,993,284,480	11,795,682,899	1,586,699,888	23,375,667,267	6,778,003,466
Ministry of Works and Transport	217,370,890,796	223,500,000	469,292,426,597	686,886,817,393	417,363,612,102
Ministry of Energy and Minerals	548,858,765,664	6,207,907,176	68,333,013,614	623,399,686,454	210,700,628,629
Ministry of Gender, Labour and Social Development	1,737,614,603	1,367,432,953	275,749,675	3,380,797,231	8,910,137,965
Ministry of Water & Environment	14,579,891,109	8,715,205,730	220,766,506,431	244,061,603,270	235,041,741,464
Ministry of Communication & ICT	500,000,000	401,140,000	1,140,200,701	2,041,340,701	5,373,397,963
Ministry of East African Affairs	-	4,020,000	60,300,000	64,320,000	499,367,593
Ministry of Tourism and Heritage	3,877,074,376	55,653,460	2,595,613,361	6,528,341,197	2,764,139,417
Ministry of Science, Tech & Innovation	-	169,955,944	885,950,696	1,055,906,640	369,455,277
As at 30 June 2020	1,145,477,611,820	152,127,958,057	3,537,559,381,986	4,835,164,951,863	1,168,816,150,792
As at 30 June 2019	472,068,851,135	143,402,860,901	553,344,438,756	1,168,816,150,792	

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of stores and other assets (physical assets) acquired, by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

AGENCIES

Agency	Property, buildings, highways	Machinery, plant & Motor vehicles etc	Others	Total value of acquisitions during the year	Total value of acquisitions 30 June 2019
Judiciary	15,316,522,088	3,005,036,760	-	18,321,558,848	4,751,854,202
Electoral Commission	200,000,000	-	10,938,212,758	11,138,212,758	17,074,991,663
Inspector General of Government's Office	7,049,515,866	-	70,652,058	7,120,167,924	12,073,851,263
Parliamentary Commission	11,655,728,203	9,218,122,065	-	20,873,850,268	35,454,544,785
Law Reform Commission	-	93,280,057	-	93,280,057	188,889,632
Uganda Human Rights Commission	-	23,222,401	-	23,222,401	386,347,360
Uganda Aids Commission	-	2,309,000	5,500,000	7,809,000	127,610,237
National Planning Authority	160,682,753	2,497,685,055	193,208,204	2,851,576,012	1,020,086,678
Law Development Centre	24,945,680,484	966,133,578	127,942,600	26,039,756,662	3,520,058,496
Uganda Industrial Research Inst.	500,000,000	3,958,116,459	1,240,000,000	5,698,116,459	1,824,816,821
Busitema University	946,406,071	299,276,974	-	1,245,683,045	1,673,233,522
Directorate of Ethics & Integrity	-	-	-	-	210,596,690
Uganda National Roads Authority	3,561,293,885,670	27,622,999,755	8,007,520,828	3,596,924,406,253	1,764,793,528,330
Uganda Cancer Institute	10,246,627,191	234,999,103	1,075,814,198	11,557,440,492	10,392,210,009
Uganda Heart Institute	3,500,000,000	-	986,003,143	4,486,003,143	4,475,830,067
Uganda National Medical Stores	-	-	-	-	-
Uganda Tourism Board	-	106,101,442	-	106,101,442	521,013,930
Uganda Road Fund	2,427,951,240	118,402,578	-	2,546,353,818	5,423,788,418
Uganda Registration Services Bureau	-	13,090,000	137,418,750	150,508,750	842,683,331
NC&IC	2,998,902,042	3,220,710,167	-	6,219,612,209	10,327,872,788
Diary Development Authority	712,826,853	168,338,721	20,000,001	901,165,575	342,045,158
Kampala Capital City Authority	97,209,534,856	224,636,750	108,689,926	97,542,861,532	89,427,067,405
Rural Electrification Agency (REA)	30,057,913	87,892,000	93,862,769,574	93,980,719,487	51,125,583,343
Equal Opportunities Commission	37,952,416	32,800,000	82,478,000	153,230,416	1,279,999,999
NAGRC &DB	8,660,480,184	5,022,907,293	5,526,348,307	19,209,735,784	7,936,037,771
NITA-U	1,532,979,432	643,728,200	4,494,899,210	6,671,606,842	363,540,714
Muni University	880,699,999	706,329,036	100,613,183	1,687,642,218	4,368,036,244
Uganda National Examinations Board	9,060,081,619	1,430,623,166	-	10,490,704,785	8,967,100,000
Financial Intelligence Authority	-	172,000,000	-	172,000,000	409,298,587
Treasury Operations	-	-	-	-	-
Office of the Auditor General	1,156,678,895	179,992,001	2,229,991,887	3,566,662,783	3,598,146,519
Education Service Commission	-	131,892,720	-	131,892,720	382,818,756
Directorate of Public Prosecution	429,010,331	-	1,668,698,748	2,097,709,079	5,576,006,101
Health Service Commission	-	64,984,197	15,000,000	79,984,197	263,398,712
Makerere University	4,966,729,886	2,021,761,710	437,886,105	7,426,377,701	14,186,332,870
Mbarara University	2,692,657,738	194,111,814	84,232,631	2,971,002,183	7,537,299,473
Makerere University Business School	2,591,631,862	867,143,778	53,477,863	3,512,253,503	5,987,800,898
Kyambogo University	3,127,856,449	654,975,382	1,582,566,455	5,365,398,286	7,695,662,131
Uganda Management Institute	920,000,000	60,325,772	-	980,325,772	3,432,769,663
Uganda Revenue Authority	-	-	-	-	-
National Agricultural Research Organisation	2,540,338,000	1,974,069,497	-	4,514,407,497	16,797,584,532
Uganda Bureau of Statistics	-	-	-	-	16,368,960
Uganda Police	45,784,498,788	400,000,001	217,063,240,045	263,247,738,834	263,441,473,926
Uganda Prisons	14,792,768,375	6,484,690,180	-	21,277,458,555	22,325,123,871
Public Service Commission	-	41,611,070	40,266,643	81,877,713	515,007,100
Local Government Finance Commission	-	104,692,350	-	104,692,350	571,699,840
Judicial Service Commission	39,000,000	107,857,636	29,904,777	176,762,413	895,069,392
Gulu University	4,995,684,125	55,958,035	187,180,000	5,238,822,160	4,232,069,687

Statement of stores and other assets (physical assets) acquired, by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

Agency	Property, buildings, highways	Machinery, plant & Motor vehicles etc	Others	Total value of acquisitions during the year	Total value of acquisitions 30 June 2019
NEMA	-	63,073,524	167,624,988	-	376,353,171
Uganda Blood Transfusion Service	1,199,999,999	991,804,794	669,977,650	1,199,999,999	2,158,704,322
National Agricultural Advisory Services	-	19,859,901,275	3,167,804,250	-	1,289,797,499
Public Procurement & Disposal of Assets	3,382,996,785	106,879,011	-	3,382,996,785	9,325,515,980
Uganda national Bureau of Standards	9,632,885,708	1,969,408,388	1,207,000,000	9,632,885,708	8,550,993,952
Cotton Development Organization	4,089,746,000	857,451,705	-	4,089,746,000	3,096,861,476
Uganda Land Commission	187,279,181,177	142,479,823	-	187,279,181,177	38,530,258,584
National Forestry Authority	-	-	-	-	2,785,969,995
External Security Organization	-	139,296,000	3,500,000,000	-	3,623,451,784
Uganda Coffee Development Authority	-	128,978,340	145,776,900	-	-
Lira University	330,628,910	-	-	330,628,910	2,322,261,321
Uganda National Meteorological Authority	220,000,000	5,452,207,151	-	220,000,000	753,461,751
National Curriculum Development Centre	612,192,098	1,611,500,000	63,250,500	612,192,098	129,875,000
Uganda Virus Research Institute	2,250,000,000	-	26,540,001	2,250,000,000	287,275,000
DIRECTORATE OF GOVERNMENT ANALYTICAL LAB	2,343,507,745	99,153,040	3,629,016,259	2,343,507,745	7,982,342,139
Uganda Export Promotion Board	8,450,000	-	-	8,450,000	369,319,999
Kabale University	730,298,000	107,554,000	-	730,298,000	1,420,907,669
Soroti University	346,530,555	492,309,351	24,021,578	346,530,555	7,290,122,250
National Identification & Registration Auth	-	1,123,801,603	1,763,001,891	-	7,910,114,843
Uganda Investment Authority	27,504,485,713	3,000,000	662,801,927	27,504,485,713	34,344,564
Uganda National Oil Company	-	-	-	-	-
Petroleum Authority of Uganda	-	214,459,041	2,229,769,430	-	-
At 30 June 2020	4,083,334,272,019	106,576,063,749	367,627,101,268	4,083,334,272,019	2,494,960,736,609
At 30 June 2019	2,007,234,351,138	152,128,161,574	335,598,223,897	2,494,960,736,609	-

ACCOUNTANT GENERAL'S OFFICE
GOVERNMENT OF THE REPUBLIC OF UGANDA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement of stores and other assets (physical assets) acquired, by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

REFERRAL HOSPITALS

Referral hospital	Property, buildings, highways Shs.	Plant -Machinery, trucks Shs.	Others-computers, copiers Shs.	Total value of fixed asset acquired 30 June 2020 Shs.	Total value of fixed assets acquired 30 June 2019 Shs.
Mulago Hospital Complex	4,280,000,000	-	1,740,000,000	4,280,000,000	6,020,000,000
Butabika Hospital	1,446,234,661	568,892,278	2,694,744,643	1,446,234,661	1,809,684,930
Arua Hospital	860,000,001	200,000,000	-	860,000,001	1,058,570,000
Fort Portal Hospital	780,891,180	-	270,000,000	780,891,180	1,059,999,930
Gulu Hospital	1,147,091,160	89,800,000	250,000,000	1,147,091,160	1,486,125,951
Hoima Hospital	50,000,000	100,000,000	610,000,000	50,000,000	1,060,000,000
Jinja Hospital	1,000,000,000	38,000,000	50,000,000	1,000,000,000	1,386,969,461
Kabale Hospital	1,019,816,336	41,000,000	278,639,490	1,019,816,336	1,227,532,088
Masaka Hospital	1,970,000,000	58,000,000	-	1,970,000,000	2,032,847,122
Mbale Hospital	2,200,000,000	-	854,760,394	2,200,000,000	1,058,000,000
Soroti Hospital	708,000,000	130,000,000	299,975,082	708,000,000	1,487,947,348
Lira Hospital	900,000,000	123,000,000	375,000,000	900,000,000	1,400,000,000
Mbarara Regional Hospital	1,230,415,320	-	348,075,866	1,230,415,320	1,928,152,426
Mubende Reg Hospital	1,766,140,636	-	169,798,920	1,766,140,636	159,994,800
Moroto Reg Hospital	920,494,549	74,587,000	-	920,494,549	1,488,000,000
Naguru Referral Hospital	1,700,000,000	-	305,562,168	1,700,000,000	1,037,550,001
Kiruddu Referral Hospital	-	-	-	-	-
Kawempe Referral Hospital	-	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-	-
As at 30 June 2020	21,979,083,843	1,423,279,278	8,246,556,563	21,979,083,843	25,701,374,057
As at 30 June 2019	15,459,997,886	5,470,286,755	4,771,089,416	25,701,374,057	

Statement of stores and other assets (physical assets) acquired, by vote during the year ended 30 June 2020

[As submitted and signed by Accounting Officers]

EMBASSIES/MISSIONS

Embassy/Mission	Property, buildings, highways Shs.	Plant, machinery, trucks Shs.	Others- computers, copiers Shs.	Total value of fixed assets acquired 30 June 2020 Shs.	Total value of fixed assets acquired 30 June 2019 Shs.
Uganda Mission at the United Nations, NY	-	-	-	-	2,206,912,133
Uganda High Commission in the UK	465,161,335	-	-	465,161,335	465,336,340
Uganda High Commission in Canada	11,401,557	-	-	11,401,557	657,812,860
Uganda High Commission in India	-	-	-	-	110,784,815
Uganda High Commission in Egypt	-	59,979,603	-	59,979,603	-
Uganda High Commission in Kenya	-	175,541,167	-	175,541,167	40,586,192
Uganda High Commission in Tanzania	244,298,901	98,948,997	-	343,247,898	885,911,423
Uganda High Commission in Nigeria	-	-	-	-	1,007,033,831
Uganda High Commission in South Africa	-	64,943,969	-	64,943,969	-
Uganda Embassy in the United States	-	49,994,826	-	49,994,826	77,392,305
Uganda Embassy in Ethiopia	-	47,960,481	-	47,960,481	-
Uganda Embassy in China	-	49,526,311	-	49,526,311	-
Uganda Embassy in Rwanda	-	18,942,084	-	18,942,084	19,370,064
Uganda Embassy in Switzerland	284,879,867	-	-	284,879,867	80,789,267
Uganda Embassy in Japan Tokyo	-	76,550,343	-	76,550,343	86,630,311
Uganda Embassy in Libya	-	-	-	-	-
Uganda Embassy in Saudi Arabia	-	-	-	-	-
Uganda Embassy in Denmark	110,110,969	169,283,620	-	279,394,589	-
Uganda Embassy in Belgium	4,993,510,391	-	-	4,993,510,391	6,968,300,425
Uganda Embassy in Italy	-	-	-	-	-
Uganda Embassy in DRC	-	-	-	-	198,329,781
Uganda Embassy in Sudan	-	108,299,733	-	108,299,733	-
Uganda Embassy in France	300,533,949	-	-	300,533,949	491,589,268
Uganda Embassy in Germany	-	-	-	-	13,537,263
Uganda Embassy in Iran	-	385,826,240	-	385,826,240	-
Uganda Embassy in Russia	-	149,778,932	-	149,778,932	376,850,475
Uganda Embassy in Australia	-	-	-	-	-
Uganda Embassy in Juba	3,700,926,856	50,393,863	-	3,751,320,719	75,228,077
Uganda Embassy in Abu Dhabi	-	61,411,263	-	61,411,263	43,750,622
Uganda Embassy in Burundi	794,707,233	721,300,281	-	1,516,007,514	6,426,423,653
Uganda Embassy Guangzhou	5,790,700,644	-	-	5,790,700,644	302,453,743
Uganda Embassy Ankara	-	129,698,987	-	129,698,987	-
Uganda Embassy in Mogadishu	61,255,781	-	-	61,255,781	-
Uganda Embassy in Malaysia	-	48,940,079	-	48,940,079	80,000,000
Uganda Consulate in Mombasa	-	-	-	-	92,222,320
Uganda Embassy in Algeria	-	277,000,014	-	277,000,014	-
Uganda Embassy in Doha, Qatar	-	63,294,012	-	63,294,012	-
As at 30 June 2020	16,757,487,483	2,807,614,805	-	19,565,102,288	20,707,245,168
As at 30 June 2019	18,198,609,139	2,498,859,982	9,776,047	20,707,245,168	



Government of the Republic of Uganda



Consolidated Summary Statement of Financial Performance of
Public Corporations and State Enterprises
For the year ended 30 June 2020

**Government of the Republic of Uganda
Consolidated Summary Statement of Financial Performance of Public
Corporations and State Enterprises
For the Financial Year ended 30 June 2020**

Commentary on the Financial Performance by the Accountant General

The Summary Statement of Financial Performance set out on pages 4 to 5 has been prepared in accordance with the provisions of the Public Finance Management Act, 2015 [PFMA].

Under Section 52(1)c of the PFMA, The Accountant General is required to prepare and submit a consolidated Summary Statement of Financial Performance of public corporations, state enterprises and companies where Government has a controlling interest.

Section 85(3) of the PFMA 2015 gave transitional provisions for Public Corporations and State Enterprises whose financial year was not aligned in accordance with the GoU financial reporting period (30th June) to comply within three years after commencement of the Act. This grace period expired in Financial Year 2017/18. Despite the expiration of the grace period, some entities have not aligned their reporting period to 30th June. These are Uganda Development Bank and Tropical Bank whose period end is still 31st December.

Section 51(2) of the PFMA 2015 requires that the Accounting Officer of a public corporation prepares and submits their Summary Statement of Financial Performance in a format prescribed by the Accountant General. Am glad to note that majority of the submissions were in the prescribed format with only a few outliers. These anomalies are being engaged to ensure that going forward the prescribed format is used.

Below is a summary of the entities that prepared and submitted the Summary Statement of Financial Performance;

Number of Entities	Period of Financial Statements
30 Public Corporations and State Enterprises	1 st July 2019 – 30 th June 2020
2 (Uganda Development Bank & Tropical Bank)	1 st January 2019 – 31 st December 2019



**Government of the Republic of Uganda
Consolidated Summary Statement of Financial Performance of Public Corporations and State Enterprises
For the Financial Year ended 30 June 2020.**

	Government Shareholding	Total Income (UGX)	Total Expenditure (UGX)	Dividends declared (UGX)	Retained Earnings (UGX)	Net worth (UGX)
NON FINANCIAL SECTOR CLASS						
Uganda Civil Aviation Authority	100%	208,333,978,000	196,037,975,000	-	184,727,949,000	657,783,847,000
Uganda Development Corporation	100%	2,599,768,715	16,088,011,508	-	(37,237,542,259)	146,916,547,250
Uganda Livestock Industries LTD	100%	947,699,021	1,051,046,163	-	(10,779,425,530)	(10,771,425,530)
Uganda Property Holdings LTD	100%	9,153,092,850	8,101,072,185	300,000,000	15,592,884,397	246,501,957,000
Uganda Electricity Distribution Co LTD	100%	64,918,000,000	73,194,000,000	-	(56,232,000,000)	193,737,000,000
Kilembe Mines Limited	90%	1,394,182,253	4,201,297,025	-	(15,829,423,304)	34,380,677,090
National Drug Authority		63,862,098,504	63,286,072,469	-	114,727,899,206	114,727,899,206
The Insurance Training College of Uganda		5,522,367,722	5,616,908,252	-	-	400,817,794
Posta Uganda	100%	15,297,436,291	15,088,760,696	-	57,115,892,661	76,603,068,661
Kiira Motors Corporation		20,098,120,503	5,266,951,207	-	-	33,895,509,856
National Water and Sewerage Corporation	100%	463,410,097,000	440,089,109,000	-	345,419,989,000	3,887,125,585,046
Uganda Electricity Transmission Co LTD	100%	149,535,000,000	123,853,000,000	-	-	1,426,235,000,000
Mandela National Stadium LTD	100%	2,294,732,768	2,590,061,493	-	-	177,788,883,128
Nile Hotel International LTD	100%	2,134,244,684	925,155,486	120,908,920	6,604,478,786	231,986,546,267
National Enterprise Corporation	100%	83,587,880,459	78,760,732,585	-	(16,370,939,906)	45,418,451,571
National Housing and Construction Company Limited	51%	12,436,641,000	18,380,676,000	-	227,706,169,000	318,048,858,000
Uganda Seeds Limited	100%	48,255,330	97,258,142	-	(5,406,772,169)	6,660,102,087
Uganda Communications Commission	100%	131,749,726,595	124,190,846,319	-	69,785,776,634	155,335,480,342
Uganda Electricity Generation Company LTD	100%	161,903,467,000	159,107,466,000	-	(190,889,688,000)	740,816,255,000
Uganda Printing and Publishing Corporation	100%	11,160,607,136	8,663,031,965	-	2,781,795,346	18,995,300,595

C_1
0
 v_1





Government of the Republic of Uganda



Annual Reports and Consolidated Financial Statements of Local Governments

For the year ended 30 June 2020

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Table of Contents

Statement by the Secretary to the Treasury	2
Statement by the Accountant General	5
The Consolidated Statement of Financial Performance	9
The Consolidated Statement of Financial Position	10
The Consolidated Statement of Changes in Equity (Net worth).....	10
The Consolidated Cash Flow Statement [Direct Method].....	11
Consolidated Summary Statement of Appropriation.....	13
Consolidated Summary Statement of Contingent Liabilities.....	13
Consolidated Summary Statement of Outstanding Commitments.....	13
Consolidated Summary Statement of losses of public moneys and stores written off, and claims abandoned	14
Consolidated Summary Statement of losses of public moneys and stores reported	14
Consolidated Summary Statement of Arrears of Revenues.....	15
Consolidated Summary Statement of stores and other assets (physical assets) purchased	15
Notes to the Financial Statements	16
Note 1(a): Accounting Policies	16
Other Notes to the Financial Statements.....	21

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement by the Secretary to the Treasury

Mandate

The Local Government Consolidated Financial Statements for the year ended 30th June 2020, have been prepared in accordance with the provisions of the Public Finance Management Act, 2015 as amended and the Public Finance Management Regulations 2016. The statements have been prepared using the modified accrual basis of accounting, and the accounting policies as detailed on pages 16-20 of this report. The modified accrual basis of accounting has been applied effective this financial year in the preparation of the financial statements of Government.

Purpose of Consolidation

The Local Government Consolidated Financial Statements provide information on the financial performance and Government's ability to meet current and future obligations. The current and future obligations are reflected in the Consolidated Statements of financial performance, financial position and cash flow.

Funding of Local Government

During the financial year, a total of UGX 3,516 billion was transferred from the Uganda Consolidated Fund to the Local Governments to support the operations. This was an increment of 16% compared to UGX 3,038 billion transferred to Local Governments the previous financial year. This is an indication of Government's continued commitment towards decentralization in an effort to improve service delivery at community level.

Performance of the Public Financial Management System

The impact of the global COVID-19 pandemic and the accompanying containment measures reminds us of the importance of a robust Public Financial Management (PFM) system. A strong PFM system promotes transparency, accountability and good governance which are essential for sustainable economic management and effective public service delivery. Following the imposition of a nationwide lockdown to curb the spread of Corona virus disease in Uganda, a number of challenges were encountered by the Local Governments including failure to meet local revenue collection targets, failure to attend trainings and sensitization seminars, under absorption of funds as some activities could not be fully implemented, among others

It should however be noted that, in spite of the COVID-19 challenges, a number of critical PFM activities were implemented during the financial year to further promote and enforce transparent, efficient and effective management of Local and Central Government resources.

Highlights of key activities and the progress registered during the year are summarized below;

(i) Rollout of IFMS to Local Governments

During the financial year, the Integrated Financial Management System (IFMS) which automates key aspects of budget execution, accounting and reporting processes, was rolled out to 54 additional Local Governments, bringing the total number of Local Government votes currently using the IFMS to 156. The roll out of IFMS to the remaining Local Government entities will be completed in the next one year.

(ii) Support to Local Government

In order to take services nearer and ease the support arrangements to the Local Government users, nine (9) Treasury Service Centers were established in various regions across the country. During the financial year, 7 of the 9 regional centers were refurbished and commissioned. These included Mbarara, Mbale, Gulu, Arua, Masaka, Jinja and Soroti. A support framework at the regional centers was operationalised including appointment of District Support Officers that will manage the service centers.



ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020



FIGURE 1 REFURBISHED MASAKA REGIONAL TREASURY SERVICE CENTER

(iii) Launch of the National Public Sector Procurement Policy

The National Public Sector Procurement Policy was officially launched. The Policy encourages the use of public sector procurement to promote social, environmental and economic objectives while at the same time ensuring achievement of the targets of the Sustainable Development Goals (SDGs) and Agenda 2030. When fully implemented, the policy will enhance integrity and accountability in public sector procurement, promote the participation of special interest groups in public procurement through preference and reservation schemes, maximise opportunities for aggregation of common user items and ensure best fit for acquisition and disposal activities for complex and strategic projects.

(iv) Amendment of the PPDA Act

The PPDA Amendment Bill was resubmitted to Parliament. The amendment is intended to improve procurement efficiency and effectiveness by reducing the current statutory procurement timelines especially for common user goods, reduce the cost of procurement while benefiting from economies of scale. It also incorporates emerging good practices and project delivery models such as Engineering, Procurement Contracting (EPC), Contractor Facilitated Financing, Design and Build for complex and high value projects. Unlike the existing legal framework, the amendment strengthens good governance by reducing ambiguity in the procurement system roles and segregation of policy, regulatory and operational functions.

(v) Strengthening Asset Management

Government embarked on the exercise of strengthening its asset management processes by developing an Asset Management Framework and Guidelines (AMFG) to ensure sound and efficient management and control over its assets. This will enhance public financial management and ultimately lead to improvements in the provision of public services. The framework will be rolled out in the Financial Year 2020/2021.

(iv) Implementation of the Electronic Government Procurement System

In order to improve efficiency and address the current challenges in public procurement, Government commenced implementation of an electronic Government Procurement (e-GP) system. The Ministry with the support from the Public Procurement and Disposal of Public Assets Authority (PPDA) and the National Information Technology Authority (NITAU) completed the final readiness activities in preparation for go-live of e-GP system in July 2020. The e-GP system provides end-to-end functionality that enables entities to carry out complete public procurement and disposal procedures electronically. The e-GP leverages ICT to promote efficiency, transparency and accountability in public procurement. The system is being piloted in 10 entities before it is rolled out to all Government Procuring and Disposing Entities (PDEs) over the next 2 years.

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

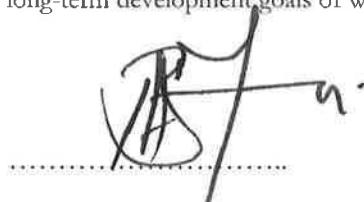
(v) Piloting the Human Capital Management System

Government commenced implementation of the integrated Human Capital Management System (HCM) designed to replace the current Integrated Personnel and Payroll System (IPPS). HCM is an interoperable and scalable system that will be deployed in all Ministries, Agencies and Local Governments (MALGs) to further improve the timeliness, quality and accuracy of the Government payrolls and to streamline other key human resource management processes. The system is scheduled to go-live in July 2021 starting with 100 pilot MALGs before it is fully rolled out to all other Government entities.

(vi) Transition to Accrual Accounting

In a drive to improve public accountability, the MoFPED initiated implementation of the transition from reporting on the modified cash basis of accounting to the accrual basis of accounting. One of key objectives of adopting accrual accounting is to enhance PFM systems to generate real time, comprehensive and comparable fiscal information to support policy and operational decision making. A project for the Strengthening Asset Management and Transition to Accrual Accounting (SAMTRAC) was approved. This is expected to spearhead the migration from modified cash to accrual accounting including improvement in the management of GOU Assets.

The depth and duration of the COVID-19 pandemic remains unknown, and this has left uncertainty in Uganda's economic outlook in the next financial year. Therefore, MoFPED will continue to operate in a dynamic environment that requires agile and responsive information and ICT solutions that will enable effective delivery of its mandate. The Ministry is focused on providing economic advice and implementing PFM reforms vital to supporting economic recovery to safeguard livelihoods without losing focus on the long-term development goals of wealth creation and social economic transformation.



Patrick Ocaillap
FOR PERMANENT SECRETARY/SECRETARY TO THE TREASURY

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Statement by the Accountant General

Introduction

These Annual Consolidated Financial Statements (CFS) of Local Governments (LGs) provide a record of the LGs' consolidated financial performance, consolidated financial position and consolidated cash flows for the financial year ended 30th June 2020. The CFS provide a summary of the Local Government's financial resources and their application in line with the financial year 2019/2020 appropriation for the benefit of the people of the Republic of Uganda.

Scope

The CFS of Local Governments comprise of the District Local Governments (DLGs) and Municipal Councils (MCs). A total of 131 DLGs and 39 MCs were able to submit their financial statements on time for consolidation. Three (3) districts (Isingiro, Zombo, and Pakwach) and two (2) municipal councils (Ntungamo, and Njeru) faced challenges in preparing quality financial statements in time for consolidation. These have not therefore been consolidated on a line by line basis.

The submission rate is expected to improve going forward with the increase in the number of votes connected to IFMS and enhancement of systems support through the establishment of the regional Treasury Service Centers.

Discontinued Operations.

The following entities will cease to operate as Municipal Councils but rather as Cities effective next financial year 2020/2021. These include Arua Municipal Council, Gulu Municipal Council, Mbale municipal Council, Jinja Municipal Council, Masaka Municipal Council, Mbarara Municipal Council, Fort Portal Municipal Council, Hoima Municipal Council, Lira Municipal Council and Soroti Municipal Council.

Consolidation

The Consolidated Financial Statements have been prepared in accordance with the Accounting policies which have been applied consistently in all material respects unless otherwise stated. The Modified accrual basis of Accounting has been applied effective this financial year while preparing the financial statements. Effects of changes in the accounting policy have not been incorporated in the comparatives but in the Statement of Changes in Equity. Under the modified accrual basis of accounting, revenue is recognised when earned with the exception of revenue from taxes and grants which is recognised when received. Expenditures are recognised when incurred as indicated in the Accounting policies to these financial statements. Additional information has been disclosed where appropriate to ensure compliance with the Act and to improve the usefulness of the statements to the users.

Overview of operating results

Below is the summary of the LGs financial performance and financial position for the financial year ended 30th June 2020 in respect to Revenue, Expenditure, Assets and liabilities.

Financial Performance

Revenue Performance

Revenue comprises of taxes, external assistance, transfers from Central Government, transfers from Other Government Units [appropriated to a vote and transferred to LGs for execution of intended activities for example Youth Livelihood Program (YLP), UWEP, RF, funding from the Uganda Local Government Association (ULGA)] and non-tax revenue.

The bulk of total revenue for the year was from Transfers received from Central Government. The total transfers received by LGs amounted to UGX 3,516 billion out of the total funding for LGs (UGX 4,175 billion).

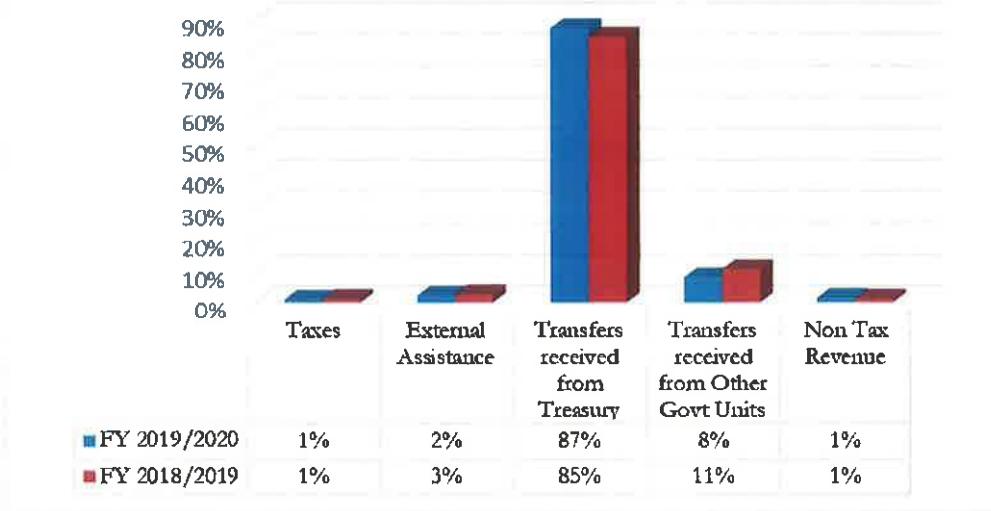
ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

The revenue from external assistance was UGX 103 billion (2%) and that from other Government Units amounted to UGX 352 billion (8%). Tax and Non-tax revenue collected for the year was 39 billion (1%) and 60 billion (1%) respectively.

The graph below shows the breakdown of LGs revenue by source.

**LGs Revenue Performance for the FY
2019/20**



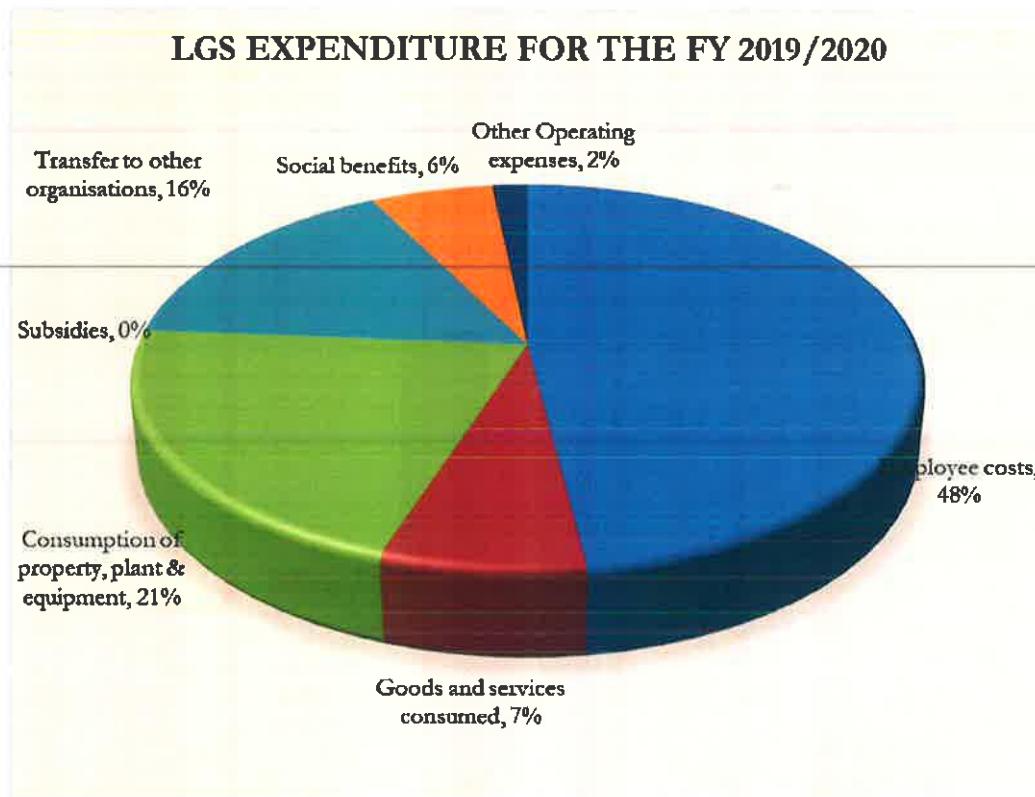
Expenditure

The total operating expenditure during the financial year 2019/20 was UGX 4,461 billion of which employee costs accounted for 48%, goods and services 7%, consumption of PPE 21%, transfers to other organisations 16%, social benefits 6% and other operating expenses 2%.

This is illustrated below:

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020



Total Assets

The current accounting policy for DLGs is to expense at 100% any purchased property, plant and equipment (PPE) with the exception of non-produced assets in the financial year of acquisition. As a result, these assets are not reflected as part of the total assets in the statement of Financial Position but rather expensed as consumption of property, plant and equipment in the statement of Financial Performance.

MCs recognize property, plant and equipment based on the accrual basis of accounting in their respective financial statements. They depreciate assets using the applicable depreciation rates per asset category as reflected in the accounting policies of MCs. However, for purposes of uniformity and comparison in the Consolidated Financial Statements PPE relating to MCs has been expensed in the Statement of Financial Performance in order to harmonize reporting with the DLGs.

All other assets are recognized in the statement of Financial Position as guided by the modified accrual basis of accounting.

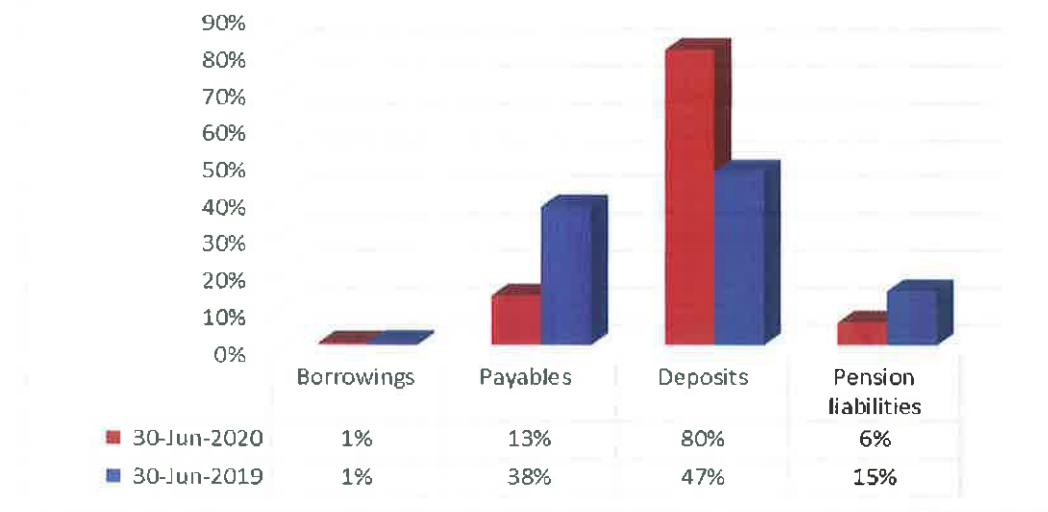
Total Liabilities

The total liabilities comprise of payables, borrowings, deposits received and pension liabilities. As at 30th June 2020, these stood at UGX 196 billion reflecting a decrease of 4% from UGX 203 billion in FY 2018/19. UGX 157 billion of the total liabilities are deposits which do not necessarily need new resources to be cleared.

This is illustrated below;

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

LGs Liabilities

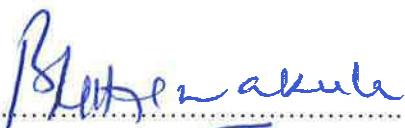


Conclusion

The quality of the financial statements of the respective local governments is expected to improve with the institution of the various support arrangements/infrastructure. These include rollout of IFMS to all LGs, refurbishment of regional service centres, planned training seminars and onsite support arrangements.

Government is fully committed to improving public financial management and has continued to initiate and implement reforms that are aimed at improving efficiency in operations as well as transparency and accountability for public resources. This has been demonstrated by deepening of IFMS to the majority of the Local Government votes, introduction of the e-cash platform to the various LG entities and the enhancement of the users on the usage of the system through the establishment of the regional Treasury Service Centers.

For effective interpretation, the financial statements should be read in conjunction with the underlying notes and schedules.



Lawrence Semakula

ACCOUNTANT GENERAL

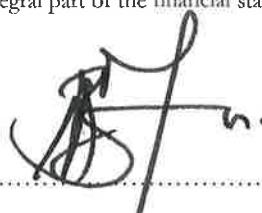
ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

The Consolidated Statement of Financial Performance
[Based on classification of expenditure by nature]

	Notes	Actual 30 June 2020 (Shs)	Actual 30 June 2019 (Shs)
OPERATING REVENUE			
Taxes	2	39,082,677,821	44,403,631,653
External Assistance	3	102,935,396,980	96,678,059,171
Transfers received from Treasury- UCF	4	3,620,739,794,108	3,124,235,696,957
Transfers received from Other Government units	5	352,419,113,674	388,444,490,082
Non Tax Revenue	6	59,889,903,827	41,680,439,149
Total Operating Revenue		4,175,066,886,410	3,695,442,317,012
OPERATING EXPENSES			
Employee costs	7	2,129,313,335,723	1,952,229,347,813
Goods and services consumed	8	320,560,651,551	291,559,002,188
Consumption of property, plant & equipment	9	965,845,192,027	410,755,300,634
Subsidies	10	0	957,600,000
Transfers to other Organisations	11	704,827,872,578	664,529,464,292
Social benefits	12	265,434,036,523	206,034,449,768
Other operating expenses	13	74,524,301,342	105,535,984,359
Total Operating Expenses		4,460,505,389,744	3,631,601,149,054
Surplus / (Deficit) from operating activities		(285,438,503,334)	63,841,167,958
Foreign exchange loss (Gain)	14	-	-
Finance Costs	15	73,326,099	-
Bad Debts expenses	16	-	-
Transfers to Treasury	17(a)	91,150,611,936	36,419,870,568
Surplus / (Deficit) for the year		(376,662,441,369)	27,421,297,390

Notes and schedules set out on pages 16 to 61 form an integral part of the financial statements.


Lawrence Semakula
Accountant General


Patrick Ocaillap
For Permanent Secretary/ Secretary to the Treasury

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

The Consolidated Statement of Financial Position

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
ASSETS			
Cash and cash equivalents	18	114,447,166,888	55,133,088,768
Receivables	19	179,515,803,262	160,070,195,469
Inventories	20	349,577,122	590,305,732
Investment Properties	21	-	-
Investments	22	2,150,000,000	4,654,704,247
Non-Produced Assets	23	150,903,132,927	131,406,604,746
Total assets		447,365,680,199	351,854,898,962
LIABILITIES			
Borrowings	24	994,826,271	1,504,317,323
Payables	25	25,541,962,938	76,326,330,692
Deposits	26	157,377,875,902	95,804,999,905
Pension liabilities	27	11,845,153,946	29,756,178,151
Total liabilities		195,759,819,057	203,391,826,071
Net Assets		251,605,861,142	148,463,072,891
REPRESENTED BY:-			
Closing Net worth		251,605,861,142	148,463,072,891

The Consolidated Statement of Changes in Equity (Net worth)

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
At 1 July - Net worth Last Year (B/F)		148,463,072,891	170,046,384,846
Less: Transfers to the UCF Account	17(b)	(8,281,629,907)	
+/- Adjustments to the opening balance		488,086,859,527	(49,004,609,345)
Add: Surplus/(Deficit) for the Year (<i>see statement of Financial Performance</i>)		(376,662,441,369)	27,421,297,390
At 30 June - Closing Net Financial Worth		251,605,861,142	148,463,072,891

Lawrence Semakula
Accountant General

Patrick Ocailap
For Permanent Secretary/ Secretary to the Treasury

ACCOUNTANT GENERAL'S OFFICE
 LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

The Consolidated Cash Flow Statement [Direct Method]

	30 June 2020 Shs	30 June 2019 Shs
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Total receipts from operating revenues were (see below):</i>	4,115,216,225,479	3,708,193,778,408
PAYMENTS FOR OPERATING EXPENSES.		
Employee costs	2,126,347,117,064	1,949,268,116,494
Goods and services consumed	318,379,685,477	279,600,673,079
Subsidies	-	957,600,000
Transfers to Other Organisations	704,545,309,401	662,197,025,099
Social benefits	263,347,667,844	193,298,334,572
Other operating expenses	74,286,025,043	109,876,761,557
Foreign exchange loss/(gain)	-	-
Net Advances paid	13,898,872,636	46,832,249,559
Domestic arrears paid during the year	28,395,314,140	56,109,916,278
Deposits paid	12,951,850,186	-
Pension Arrears paid during the year	38,857,976,834	-
Letters of Credit receivable	1,920,729,013	-
Total payments for operating activities	3,582,930,547,638	3,298,140,676,638
Net cash inflows/(outflows) from operating activities	532,285,677,841	410,053,101,770
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	450,024,624,765	487,889,323,672
Purchase of non-produced assets	7,327,746,970	812,512,148
Proceeds from sale of property, plant and equipment	(976,000,000)	-
Purchase of investments	-	-
Proceeds from sale of investments	(1,500,000,000)	-
Net cash inflows/(outflows) from investing activities	454,876,371,735	488,701,835,820
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowings	-	-
Repayments of external borrowings	-	-
Proceeds from other domestic borrowings	73,326,099	-
Repayments of other domestic borrowings	-	-
Net cash flows from financing activities	73,326,099	-
Net increase (decrease) in cash and cash equivalents	77,335,980,007	(78,648,734,050)

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Cash Flow Statement for the year ended 30 June 2020 (continued)

For cash flow purposes receipts from operating revenue comprise:

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
Total Revenue as per Statement of Financial Performance		4,175,066,886,410	3,693,560,332,700
Add : Advances recovered during the year		14,835,062,891	3,604,938,103
: Revenue receivable collected during the period		1,201,420,486	-
: Deposits received		22,446,970,044	47,448,378,173
Total Operating Revenue		4,213,550,339,831	3,744,613,648,976
Less : Grants received in Kind		-	-
: Revenue in Kind (Tax waivers)		-	-
: Transfers to Treasury	17(a)	91,150,611,936	36,419,870,568
: Revenue Receivable for the reporting period		7,183,502,416	-
Total revenue received for cash flow purposes		4,115,216,225,479	3,708,193,778,408

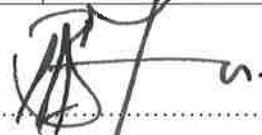
Reconciliation of movement of cash during the year

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
At the beginning of the year		55,133,088,768	147,534,706,207
Less: Transfers to the UCF account (Previous Year Balances)	17(b)	(8,281,629,907)	-
Add/ (Less): Adjustments to the opening balance		(9,740,271,980)	(13,752,883,389)
Net increase in cash from the Cash Flow Statement		77,335,980,007	(78,648,734,050)
At the end of the year		114,447,166,888	55,133,088,768

Net cash and bank balances comprise;

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
Cash and bank balances	18	114,447,166,888	55,133,088,768
Less Bank overdraft with BoU and others	18	-	-
Net cash and bank balances		114,447,166,888	55,133,088,768


Lawrence Semakula
Accountant General


Patrick Ocaillap
For Permanent Secretary/ Secretary to the Treasury

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Summary Statement of Appropriation

[As submitted and signed by Accounting Officers]

Summary	Approved/Revised Budget	Total Revenue	Actual Expenditure	Over/Under Expenditure
District Local Governments	4,095,011,048,842	3,601,441,761,746	3,509,240,854,619	585,770,194,223
Municipal Councils	764,415,262,009	573,625,124,664	454,812,375,651	309,602,886,358
Total for 30 June 2020	4,859,426,310,851	4,175,066,886,410	3,964,053,230,270	895,373,080,581
Total for 30 June 2019	3,990,761,701,236	3,695,442,317,012	3,622,236,515,907	368,525,325,329

Consolidated Summary Statement of Contingent Liabilities

[As submitted and signed by Accounting Officers]

Summary	Legal proceedings	Guarantees & indemnities	Guarantees of bank Overdrafts	Other Contingent liabilities	Total 30-Jun-2020
District Local Governments	7,146,334,627	80,610,116	-	102,005,065	7,328,949,808
Municipal Councils	1,269,710,000	-	-	30,062,497	1,299,772,497
Total for 30 June 2020	8,416,044,627	80,610,116	-	132,067,562	8,628,722,305
Total for 30 June 2019	2,862,890,337	-	-	647,966,803	3,510,857,140

Consolidated Summary Statement of Outstanding Commitments

[As submitted and signed by Accounting Officers]

Summary	Operating Commitments	Capital Commitments	Total Commitments
District Local Governments	12,700,713,384	395,910,747	13,096,624,131
Municipal Councils	17,694,293,172	81,419,258	17,775,712,430
Total for 30 June 2020	30,395,006,556	477,330,005	30,872,336,561
Total for 30 June 2019	73,095,715,792	2,006,170,075	75,101,885,867

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Summary Statement of losses of public moneys and stores written off, and claims abandoned

[As submitted and signed by Accounting Officers]

Summary	Losses of public moneys (cash and cash equivalents)	Values of losses of stores	Claims abandoned during the year	Total losses written off as at 06/30/2020	Total losses written off as at 06/30/2019
	Shs.	Shs.	Shs.	Shs.	Shs.
District Local Governments	-	-	-	-	-
Municipal Councils	-	-	-	-	-
Total for 30 June 2020	-	-	-	-	-
Total for 30 June 2019	-	-	-	-	-

Consolidated Summary Statement of losses of public moneys and stores reported

[As submitted and signed by Accounting Officers]

Summary	Losses of public moneys (cash and cash equivalents)	Values of losses of stores	Total losses reported as at 06/30/2020	Total losses reported at 6/30/2019
District Local Governments	-	765,178,266	908,840,207	167,803,541
Municipal Councils	60,967,622	-	60,967,622	53,967,622
Total for 30 June 2020	60,967,622	765,178,266	969,807,829	221,771,163
Total for 30 June 2019	153,284,722	68,486,441	221,771,163	

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Summary Statement of Arrears of Revenues
[As submitted and signed by Accounting Officers]

Summary	Opening balance 01/07/2019	Arrears in A collected during the year	Total Revenue billed during the Year	Actual amounts collected during the year	Arrears of revenue for the year	Cumulative Arrears of Revenue at 30/06/2020
District Local Governments	6,248,326,701	152,838,149	51,497,763,930	47,814,755,487	3,683,008,443	9,778,496,995
Municipal Councils	10,478,233,371	820,751,486	51,288,591,895	43,385,218,067	7,903,373,828	17,560,855,113
Total for 30 June 2020	16,726,560,072	973,589,635	102,786,355,825	91,199,973,554	11,586,382,271	27,339,352,708
Total for 30 June 2019	23,316,440,445	-	90,244,493,891	82,071,385,455	31,501,621,551	-

Consolidated Summary Statement of stores and other assets (physical assets) purchased
[As submitted and signed by Accounting Officers]

Summary	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the year 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
District Local Governments	6,771,794,542	318,334,524,818	8,183,007,238	9,723,037,445	77,404,820,925	420,417,184,968	341,394,648,024
Municipal Councils	730,550,280	29,995,187,929	1,598,780,992	1,583,383,400	3,504,614,171	37,412,516,772	714,491,509,353
Total for 30 June 2020	7,502,344,822	348,329,712,747	9,781,788,230	11,306,420,845	80,909,435,096	457,829,701,740	1,055,886,157,377
Total for 30 June 2019	662,856,179,745	234,234,455,369	85,111,071,644	44,288,898,607	29,395,552,012	1,055,886,157,377	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Notes to the Financial Statements

Note 1(a): Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all material aspects unless otherwise stated.

1) General Information

As required by Section 51(1) of the Public Finance Management Act, 2015, each vote shall prepare annual financial statements for audit, and submit a copy to the Accountant General.

2) The Treasury

The Treasury is established by Section 10 of the Public Finance Management Act, 2015 consisting of: (a) the Minister of Finance; (b) the Secretary to the Treasury; (c) the Accountant General; and (d) any other directorates responsible for economic and finance matters of the Ministry of Finance, Planning and Economic Development.

3) The Consolidated Fund

Is the Consolidated Fund as established by the Article 153 of the Constitution of the Republic of Uganda. As provided by Section 30 of the Public Finance Management Act, 2015 (the Act), it is the Fund into which all revenues or other money raised or received for the purpose of the Government shall be paid. Except for receivables into another public fund established for a special purpose (for example the Petroleum Fund) where this is authorized by an Act of Parliament, or where a vote, state enterprise or public corporation shall retain revenue collected or received as authorized through an appropriation by Parliament or is a monetary grant exempted under Section 44 of the ACT.

Withdrawals from the Consolidated Fund shall only be done upon the authority of a warrant of expenditure issued by the Minister of Finance to the Accountant General after a grant of credit has been issued to the Minister by the Auditor General in the first instance. The withdrawal can be effected only when: (a) the expenditure has been authorized by an Appropriation Act or a Supplementary Appropriation Act; (b) is a statutory expenditure; (c) for repaying money received in error by the Consolidated Fund; (d) and for paying sums required for an advance, refund, rebate or drawback that are provided for in this and other Act of Parliament.

4) The Contingencies Fund

Established by Section 26 of the Public Finance Management Act, 2015, which in every financial year, shall be replenished with an amount 0.5% of the appropriated annual budget of the Government of the previous financial year without consideration of any supplementary budget. The Fund shall provide funding for natural disasters.

5) Classified expenditures

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately. The money appropriated for classified expenditure shall only be used for defense and national security purposes. A committee of Parliament comprising the chairpersons of the committees responsible for budget; defense and internal affairs; and another member appointed by the Speaker will be responsible for scrutiny of classified expenditure budget.

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

6) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 [the Act] and comply with generally accepted accounting principles. The Financial Statements have been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenue when earned with the exception of revenue from taxes and grants that is recognised when received. Expenses are recognised when incurred resulting into recognition of payables in the statement of financial position. All non-current assets with the exception of non-produced assets are expensed 100% in the year of acquisition in the statement of financial performance.

7) Going concern consideration

The financial statements have been prepared on a going concern basis with an exception of seven municipal councils (Arua, Gulu, Mbale, Jinja, Masaka, Mbarara and Fort Portal). These seven were inaugurated as cities effective next financial year 2020/2021.

8) Presentation currency

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

9) Reporting Period

The reporting period for these financial statements is from 1 July 2019 to 30 June 2020, prior period comparative information has been presented in the current year's financial statements. Where necessary, figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format in the current year's financial statements.

10) Appropriation

The initial approved budget is the original forecast as presented and approved by Parliament. The revised budget is the initial approved budget adjusted by a supplementary or reallocations/virements.

11) Revenue

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; Central Government Grants, transfers from other government units, donor funds and local revenue. Revenues are recognized as follows;

i) Tax revenues

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. Payment of tax does not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits. All tax revenues are recognised when received.

ii) External Assistance

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value when received.

iii) Transfers received

Transfers received include; transfers received from the Consolidated Fund, and transfers received from other government units. All transfers are recognized when received by the Accounting Officers.

iv) Non-Tax Revenue

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue. Examples include proceeds from sale of designated goods and services, hire of assets, interest/gains associated from ownership of shares and fines/penalties. NTR whether directly collected by the entity or collected by another on its

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

behalf is recognised when revenue is earned. NTR earned but not received is reported in the statement of Financial Position as receivables.

12) Expenses

Generally, expenditure is recognized when it is incurred. Qualifying unsettled expenditure is recognised in the Statement of Financial position as payables. Payments of pension to existing retirees are recognized in the statement of financial performance and any arrears on such payments recognised in the statement of financial position. Pension liability for non- retirees is neither recognised nor disclosed in the financial statements.

13) Translation of transactions in foreign currency

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). These result into realized gains/losses which are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

14) Revaluation Gains/Losses

Unrealized gains or losses arising from changes in the value of investments, marketable securities held for investment purposes, and from changes in the values of property, plant and equipments are not recognized in the financial statements.

15) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts. In the statement of financial position bank overdrafts are included in borrowings.

16) Unspent cash balances

In accordance with the requirement of the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned through the Single Treasury Account to the Consolidated Fund. With the commencement of the TSA, votes fully operational on IFMS no longer have unspent cash balances for Transfers received by MALGs from the Treasury.

Escrow Account balances are to be recognized in the Financial Position of the responsible entity and expensed through the Financial Performance in the period when funds are utilized.

17) Receivables

i) Non Tax revenue and Advances

Receivables include revenue earned but not collected and advances not retired by the reporting date. These are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

ii) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivable and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

iii) Other Receivables

These include expenditure incurred but not consumed during the financial year. Examples include rent expenditure paid for the period crossing financial years.

18) Inventories

Comprise consumable supplies expensed in the period when acquired. Inventories that qualify for recognition must be initially reflected at cost. Where they are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

19) Investment properties

Investment property principally comprises land, office, commercial and residential buildings, and other physical assets, which is held for long-term rental income and is not occupied internally. Investment property is treated as a long-term investment and is carried at cost.

20) Investments

Investments are classified into three groupings, namely: **investments held for trading; investments held-to-maturity; and investments available-for-sale**.

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as “**Investments held-to-maturity**”, and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as “**investments available-for-sale**”, and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from “trading investments” to “investments held to maturity”

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

21) Projects expenditure

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the reporting entity to the extent of funding received from Government. Project expenditure that is not recognised is disclosed in the statement/schedule of project/ subvention balances.

22) Borrowings

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

23) Employee benefits

Employee benefits include salaries, pensions and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

24) Contingent liabilities and assets

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Non quantifiable contingent liabilities are disclosed in the memorandum statement of No quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

25) Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments on loans are not included in the Statement of Outstanding Commitments. Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments to the extent of the appropriation.

26) Public Private Partnerships

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystallize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystallize which are assessed annually. If the events crystallize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis.

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Other Notes to the Financial Statements

Note 1(b) - Exchange rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the legal tender. The Uganda Shilling closing rate as at 30 June 2019 for major currencies was:

	30 June 2020 Shs	30 June 2019 Shs
United States Dollar	-	-
Japanese Yen	-	-
British Pound	-	-
Euro	-	-

Source: Bank of Uganda website

Note 2: Taxes

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Local Services Tax	16,722,515,392	13,496,393,926
Land fees	8,041,406,680	5,223,429,443
Business Licenses	8,939,580,235	6,936,342,731
Other tax revenues	5,379,175,514	18,747,465,553
Total taxation revenues	39,082,677,821	44,403,631,653

Note 3: External Assistance

	30 June 2020 (Shs)	30 June 2019 (Shs)
Grants from foreign governments	4,467,041,317	10,034,713,591
Grants from International Organizations	96,661,381,992	86,643,345,580
Grants from Local sources- COVID-19 Donations	1,806,973,671	-
Total Grants	102,935,396,980	96,678,059,171

Note 4: Transfers Received From the Treasury – Consolidated Fund

	30 June 2020 (Shs)	30 June 2019 (Shs)
Transfers from the treasury current	3,202,806,947,715	2,642,911,322,940
Transfers from the treasury- capital	417,932,846,393	481,324,374,017
Total Transfers	3,620,739,794,108	3,124,235,696,957

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 5: Transfers received from Other Government Units

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance road maintenance funds, grants recognised by treasury but transferred to other executing MALGS, etc

	30 June 2020 (Shs)	30 June 2019 (Shs)
Transfers received from other Govt Units - Current	189,370,724,746	200,480,174,244
Transfers received from other Govt Units - Capital	163,048,388,928	187,964,315,838
Total Transfers received from Other Government Units	352,419,113,674	388,444,490,082

Note 6: Non-Tax Revenues

Comprise non-tax revenues from exchange transactions collected during the year as follows:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Investment income	448,209,754	34,343,555
Dividends	-	48,875,941
Rent	7,996,629,813	4,705,586,528
Other property income	2,000,628,976	1,112,438,248
Sale of goods and services	2,698,341,316	4,418,332,591
Administrative fees and licenses	38,506,205,747	22,487,663,163
Court fines and Penalties	142,041,002	26,756,490
Other fines and Penalties	515,921,493	563,119,378
Miscellaneous Revenue	7,581,925,726	8,283,323,255
Total Non-Tax Revenue	59,889,903,827	41,680,439,149

Note 7: Employee costs

Employee costs principally comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Wages and salaries	2,116,027,668,153	1,926,874,753,759
Social Contributions	4,198,781,241	6,266,878,821
Other employment costs	9,086,886,329	19,087,715,233
Total employee costs.	2,129,313,335,723	1,952,229,347,813

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 8: Goods and services consumed

Expenditure on goods and services during the year principally comprise the following:

	30 June 2020 (Shs)	30 June 2019 (Shs)
General expenses	94,067,178,275	90,062,960,665
Communications	3,314,947,624	2,796,555,155
Utility and property expenses	4,839,608,769	7,330,469,879
Supplies and services	30,317,583,748	38,564,186,344
Professional services	5,714,633,125	4,898,697,884
Insurances and licenses	223,153,667	433,568,444
Travel and transport	146,617,563,685	104,683,453,915
Maintenance	35,465,982,658	37,778,138,897
Inventories (goods purchased for resale)	-	5,010,971,005
Total goods and services	320,560,651,551	291,559,002,188

Note 9: Consumption of property, plant and equipment (fixed assets or physical assets)

As explained in the accounting policies, all property, plant and equipment purchased are expensed during the year of purchase [fully depreciated in the year of purchase].

The value of property, plant and equipment purchased and expensed comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Residential buildings	376,538,939,593	271,918,767,856
Residential buildings	31,399,454,956	-
Roads and bridges	373,461,911,700	-
Transport equipment-	19,205,984,981	15,854,738,487
Machinery and equipment	13,632,647,723	14,717,469,820
Furniture and fittings	10,007,405,257	-
Other fixed assets	141,598,847,817	108,264,324,471
Total value of property, plant and equipment expensed	965,845,192,027	410,755,300,634

Note 10: Subsidies

Subsidies paid during the year are summarized as below;

	30 June 2020 (Shs)	30 June 2019 (Shs)
To public corporations	-	-
To private enterprises	-	957,600,000
To private individuals	-	-
Total subsidies for the year	-	957,600,000

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 11: Transfers to Other Organizations

Transfers made during the year are summarized as below;

	30 June 2020 (Shs)	30 June 2019 (Shs)
To Foreign Govts	-	-
To International Organizations	-	61,194,611
To other Govt Units	701,465,060,048	656,225,606,834
To resident non-government units	3,362,812,530	8,242,662,847
Total Transfers for the period	704,827,872,578	664,529,464,292

Note 12: Social benefits

Social benefits paid during the year comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Pensions	145,159,876,622	132,873,238,614
Employer Social benefits	120,274,159,901	73,161,211,154
Total social benefits	265,434,036,523	206,034,449,768

Note 13: Other Operating Expenses

These comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Property expenses other than interest	5,202,662,416	9,365,597,903
Miscellaneous expenses	20,795,583,146	96,170,386,456
Goods Purchased for resale	48,526,055,780	-
Total other operating expenses	74,524,301,342	105,535,984,359

Note 14: Foreign exchange gains and losses

During the year, foreign exchange losses and gains were as follows:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Realized loss/gain (SFP)	-	-
Unrealized loss/gain (SCE)	-	-
Net foreign exchange (gains)/ losses	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 15: Finance costs

	Schedule	30th June 2020 (Shs)	30 June 2019 (Shs)
Interests on external debts (external borrowings)		-	-
Interests on other domestic borrowings		73,326,099	-
Total finance cost		73,326,099	-

Note 16: Bad Debts expense

	30 June 2020 (Shs)	30 June 2019 (Shs)
Provision at the beginning of the year- at 1 July 19	-	-
Additional provision for the year	-	-
Less provision approved for write off during the year	-	-
Less provision no longer required	-	-
Provision at the end of the period - at 30 June 20	-	-

Note 17(a): Transfers to Treasury

These comprise transfers back to the Consolidated Fund of unspent balances from the respective expenditure accounts, transfers of Non tax revenue collected, , unspent salaries, among others for the period.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Tax revenue	58,603,995,128	1,689,637,888
Expenditure account balances	27,180,438,375	20,154,573,840
Other cash balances	5,366,178,433	14,575,658,840
Total for the year.	91,150,611,936	36,419,870,568

Note 17(b): Transfers to the Treasury

These comprise transfers to the Consolidated Fund/ Treasury of Unspent balances, NTR collections, Cash in transit, LCs not performed etc for transactions crossing financial years.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Tax revenue	119,265,186	-
Expenditure account balances	7,345,156,227	-
Other balances	817,208,494	-
Total for the year.	8,281,629,907	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 18: Cash and cash equivalents

	30 June 2020 (Shs)	30 June 2019 (Shs)
Revenue accounts	10,538,672,358	10,156,728,920
Expenditure accounts	4,956,196,532	17,393,115,932
Project Accounts	91,191,140,489	15,275,345,964
Collection accounts	6,991,603,969	10,767,877,552
Cash in transit	-	457,743,885
Cash at hand- Imprest	670,975,269	972,642,519
Others	98,578,271	109,633,996
Total cash and cash equivalents	114,447,166,888	55,133,088,768

Note 19: Receivables

These comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Accrued Revenue	8,536,965,789	-
Loans (Short Term) - Others	4,086,076,440	5,605,754,394
Advances	91,085,968,101	40,085,174,999
Outstanding Letters of Credit	3,110,053,408	7,127,240
Prepayments	1,503,641,580	-
Other accounts receivable	71,193,097,944	114,372,138,836
Total receivables	179,515,803,262	160,070,195,469
Less provision for bad debts	-	-
Net Receivables	179,515,803,262	160,070,195,469

Note 20: Inventories

Comprise strategic stock and other inventories purchased which have not been expensed.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Strategic stock-petroleum products	-	100
Other inventories(goods purchased for re-sale)	349,577,122	590,305,632
Total inventories	349,577,122	590,305,732

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 21: Investments Properties

Investment properties comprise properties, which are held for long term rental income and are not occupied or used by the Government or any other Government entity.

	30 June 2020 (Shs)	30 June 2019 (Shs)
At the beginning of the year 1 July	-	-
Additions/Acquisitions made during the year	-	-
Disposals during the year	-	-
Total Cost of Investment Properties	-	-

Investment properties are carried at historical cost using the cash basis of accounting. Fair value gains or losses are not recognized in the financial statements

Note 22: Investments

	30 June 2020 (Shs)	30 June 2019 (Shs)
Securities other than shares - Domestic	2,150,000,000	4,654,704,247
Shares and other equity - Domestic	-	-
Securities other than shares - foreign	-	-
Total investments	2,150,000,000	4,654,704,247

Note 23: Non-Produced Assets

	30 June 2020 (Shs)	30 June 2019 (Shs)
Land	147,568,651,857	131,119,468,332
Cultivated Assets	3,327,489,070	287,136,414
Other Naturally Occurring Assets	6,992,000	-
Total Non-Produced Assets	150,903,132,927	131,406,604,746

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 24: Borrowings

	30 June 2020 (Shs)	30 June 2019 (Shs)
Current Borrowings		
Loans from commercial banks	139,593,355	256,324,200
Interest payable on bank loans/borrowings	-	53,627,464
Loans from multi laterals	-	-
Loans from foreign Governments	-	-
Other	-	-
Total current borrowings	139,593,355	309,951,664
Non-current borrowings		
Loans from commercial banks	855,232,916	1,170,991,316
Interest payable on bank loans/borrowings	-	23,374,343
Loans from multi laterals	-	-
Loans from foreign Governments	-	-
Other	-	-
Total non-current borrowings	855,232,916	1,194,365,659
Total borrowings	994,826,271	1,504,317,323

Note 25: Payables

These comprise committed creditors [often referred to as “domestic arrears”] incurred by Accounting Officers, which have not been redeemed/cleared by the period-end.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Trade Creditors	8,619,021,400	15,207,241,686
Sundry Creditors	6,154,446,668	10,593,755,090
Committed Creditors	2,097,600,199	5,178,137,954
Accountable advances	4,360,625,058	31,296,037,902
Withholding tax payable	827,148,098	461,610,850
Advances from other Government units	2,742,796,029	10,334,768,683
Miscellaneous accounts payables	740,325,486	3,254,778,527
Total payables	25,541,962,938	76,326,330,692

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 26: Deposits

These are funds held by the vote for onward transfer to another vote, entity, and or individual(s). Total amounts recognised as deposits should be supported by an equivalent amount of cash and cash equivalent in note 18 above or Receivables in Note 19 for only Revolving Funds

	30 June 2020 (Shs)	30 June 2019 (Shs)
Deposits received	157,377,875,902	95,804,999,905
Total Deposits	157,377,875,902	95,804,999,905

Note 27: Pension liabilities

	30 June 2020 (Shs)	30 June 2019 (Shs)
Former employees in Public Service	6,426,998,766	14,555,043,463
Former employees of the Military Service	-	-
Former employees of the Education Service	248,137,625	541,565,943
Gratuity Arrears	5,170,017,555	14,659,568,745
Total pension liabilities	11,845,153,946	29,756,178,151

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

District Local Governments

District Local Government	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Adjumani	52,119,757,148	36,366,030,063	36,387,572,772	15,732,184,376
Apac	23,756,564,224	23,756,564,224	21,346,796,059	1,952,547,068
Arua	69,005,771,193	69,005,771,193	53,685,424,553	13,132,338,347
Bugiri	34,786,381,715	33,546,629,773	33,271,837,127	1,514,544,588
Bundibugyo	33,139,766,873	30,990,035,278	31,176,208,211	1,963,558,662
Bushenyi	32,488,321,831	29,283,709,076	29,039,596,458	3,448,725,373
Busia	34,340,111,403	30,867,101,074	30,908,904,425	3,431,206,978
Gulu	42,366,440,364	25,488,586,713	27,266,110,731	15,100,329,633
Hoima	28,021,696,205	22,271,772,986	22,334,946,490	5,686,749,715
Iganga	44,584,029,889	39,000,245,282	39,002,966,477	5,581,063,412
Jinja	50,349,723,233	46,022,659,089	47,490,028,349	2,859,694,884
Kabale	38,368,570,546	34,885,897,133	33,459,222,224	4,909,348,322
Kabarole	29,660,357,784	27,023,005,858	27,016,352,479	2,644,005,305
Kaberamaido	17,649,401,687	17,257,140,091	17,143,341,457	506,060,230
Kalangala	22,649,691,000	16,731,429,224	15,191,232,929	7,458,458,071
Kamuli	47,251,019,058	46,329,849,071	43,244,766,299	4,006,252,759
Kamwenge	60,997,618,000	30,871,080,219	32,457,660,918	28,539,957,082
Kanungu	45,349,024,015	41,873,463,245	40,940,870,696	4,408,153,319
Kapchorwa	21,839,867,256	19,302,226,659	18,537,202,905	3,302,664,351
Kasese	74,328,623,852	72,791,834,807	72,380,842,564	1,947,781,288
Katakwi	26,869,685,645	24,531,748,919	24,289,911,245	2,579,774,400
Kayunga	38,819,521,815	36,630,101,311	37,054,752,981	1,764,768,834
Kibaale	22,891,894,002	19,068,691,261	19,060,677,941	3,831,216,061
Kiboga	26,208,531,640	25,300,033,343	24,047,873,488	2,160,658,152
Kisoro	40,516,562,382	40,115,559,430	39,232,776,461	1,283,785,921
Kitgum	48,561,955,319	31,077,981,724	31,580,112,388	16,981,842,931
Kotido	21,742,008,846	18,028,186,772	17,403,112,037	4,338,896,809
Kumi	31,384,620,078	25,225,572,649	25,219,341,466	6,165,278,612
Kyenjojo	38,209,827,131	34,693,353,249	33,173,860,382	5,035,966,749
Lira	43,935,151,946	38,996,251,453	38,615,100,587	5,320,051,359
Luwero	58,521,223,195	55,175,810,887	54,572,131,600	3,949,091,595
Masaka	27,945,935,855	24,832,701,223	24,957,907,242	2,988,028,613
Masindi	31,483,759,873	26,729,761,023	26,688,547,437	4,795,212,436

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

District Local Government	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Mayuge	42,006,567,963	38,638,294,793	37,932,426,398	4,074,141,565
Mbale	52,496,548,669	50,323,996,958	48,662,399,933	3,834,148,736
Mbarara	27,165,233,974	24,746,147,918	24,593,182,471	2,572,051,503
Moroto	22,798,394,015	15,785,084,878	15,539,886,657	7,258,507,358
Moyo	32,166,038,000	27,052,884,285	27,056,314,430	5,109,723,570
Mpigi	34,015,133,228	29,090,688,501	28,991,037,073	5,024,096,155
Mubende	27,983,723,217	25,223,591,139	25,585,878,438	2,397,844,779
Mukono	49,469,025,232	45,329,712,738	45,276,498,993	4,192,526,239
Nakapiripirit	16,117,125,750	11,245,238,312	11,324,725,780	4,792,399,970
Nakasongola	27,260,983,092	25,712,678,933	25,648,832,420	1,612,150,672
Nebbi	37,256,851,471	29,731,856,858	29,694,188,032	7,562,663,439
Ntungamo	56,777,695,081	51,861,311,180	50,061,018,414	6,716,676,667
Pader	32,205,505,518	27,848,672,073	27,783,723,046	4,421,782,472
Pallisa	35,495,345,938	32,436,454,723	31,587,395,473	3,907,950,465
Rakai	36,243,015,056	35,586,909,123	34,471,064,698	1,771,950,358
Rukungiri	41,327,404,558	39,676,262,965	39,680,171,939	1,647,232,619
Sembabule	29,806,040,626	27,520,879,233	27,506,987,002	2,299,053,624
Sironko	35,801,973,883	34,406,325,382	34,113,112,976	1,688,860,907
Soroti	31,138,109,308	31,138,109,308	28,000,407,274	3,137,702,034
Tororo	66,282,433,520	58,750,451,153	58,543,990,843	7,738,442,677
Wakiso	75,470,937,336	70,626,589,286	70,743,864,020	4,727,073,316
Yumbe	51,873,550,337	51,873,550,337	34,033,388,982	17,840,161,355
Bunala	34,824,587,384	32,374,705,232	31,929,271,439	2,895,315,945
Ibanda	21,990,786,941	20,058,025,568	19,951,749,550	2,039,037,391
Kaabong	28,001,106,673	13,702,528,667	14,588,384,230	13,412,722,443
Isingiro	40,198,339,051	31,726,422,089	31,726,422,089	8,471,916,962
Kaliro	28,996,248,186	27,934,655,262	26,777,679,645	2,218,568,541
Kiruhura	19,819,882,144	17,305,539,540	17,397,041,836	2,422,840,308
Koboko	30,442,275,760	24,523,510,638	23,177,730,166	7,264,545,594
Amolatar	20,863,281,887	19,957,443,230	19,419,733,558	1,443,548,329
Amuria	26,421,560,279	23,383,916,254	23,346,048,775	3,075,511,504
Manafwa	25,565,875,046	23,920,115,308	24,005,193,578	1,560,681,468
Bukwo	22,691,757,114	21,000,061,376	20,256,514,304	2,435,242,810
Mityana	29,439,235,985	28,491,172,340	28,513,853,385	925,382,600
Nakaseke	30,906,190,728	29,810,711,567	28,512,175,430	2,394,015,298

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

District Local Government	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Amuru	25,829,547,376	23,845,250,941	23,038,373,461	2,791,173,915
Budaka	24,735,080,343	24,735,080,343	22,477,569,879	2,257,510,464
Oyam	45,269,910,908	40,529,332,786	39,860,020,968	5,409,889,940
Abim	25,337,558,806	17,295,910,495	17,026,870,272	8,310,688,534
Namutumba	28,021,220,275	25,534,642,168	24,232,626,897	3,788,593,378
Dokolo	25,234,162,008	23,716,056,056	23,732,139,752	1,502,022,256
Buliisa	19,718,900,281	17,569,720,321	16,471,227,245	3,247,673,036
Maracha-Terego	26,882,927,932	25,195,604,429	24,504,819,616	2,378,108,316
Bukedea	35,379,875,589	30,267,856,654	30,002,025,759	5,377,849,830
Bududa	26,429,160,402	25,330,122,757	25,048,921,731	1,380,238,671
Lyantonde	17,059,125,728	16,128,835,106	15,766,402,571	1,292,723,157
Amudat	15,053,676,483	8,456,944,494	8,591,421,262	6,462,255,221
Buikwe	41,828,939,802	36,624,566,233	35,749,972,117	6,078,967,685
Buyende	22,465,786,968	21,355,219,465	20,810,729,072	1,655,057,896
Kyeggegwaa	36,995,420,696	26,501,643,720	26,098,714,634	10,896,706,062
Lamwo	36,008,361,201	30,302,364,496	25,090,417,914	10,917,943,287
Otuke	19,055,232,500	16,841,299,326	16,716,382,853	2,338,849,647
Zombo	21,679,835,582	20,413,835,651	20,413,835,651	1,265,999,931
Alebtong	26,563,018,565	24,826,502,395	24,731,558,693	1,831,459,872
Bulambuli	26,441,093,105	24,838,186,919	23,396,208,476	3,044,884,629
Buvuma	12,050,465,904	10,849,401,477	10,836,762,394	1,213,703,510
Gomba	20,575,355,414	19,721,008,381	18,652,761,607	1,922,593,807
Kiryandongo	50,745,892,384	33,067,633,280	32,975,209,250	17,770,683,134
Luuka	23,269,280,282	23,269,280,282	22,041,280,654	1,227,999,628
Namayingo	23,443,364,491	22,521,287,463	21,946,379,535	1,496,984,956
Ntoroko	15,702,814,975	12,983,350,313	12,893,784,256	2,809,030,719
Serere	34,430,826,788	30,598,845,196	30,592,058,569	3,838,768,219
Kyankwanzi	23,312,683,667	23,312,683,667	21,079,656,761	2,233,026,906
Kalungu	27,126,738,789	24,816,205,624	25,799,323,018	1,327,415,771
Lwengo	29,012,359,917	26,747,987,727	26,594,132,504	2,418,227,413
Bukomansimbi	20,111,806,738	19,516,361,905	18,639,540,906	1,472,265,832
Mitooma	26,564,537,364	24,803,930,229	24,650,081,675	1,914,455,689
Rubirizi	19,159,867,508	16,709,928,750	17,297,141,608	1,862,725,900
Ngora	21,120,463,547	20,023,445,608	20,054,363,709	1,066,099,838
Napak	23,043,224,200	18,725,522,497	18,771,778,419	4,271,445,781

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

District Local Government	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Kibuku	25,105,628,443	23,486,689,183	23,225,728,114	1,879,900,329
Nwoya	27,541,145,455	22,221,278,348	20,980,697,312	6,560,448,143
Kole	28,291,617,600	26,153,474,287	25,897,951,863	2,393,665,737
Butambala	20,901,264,449	19,736,515,657	19,697,296,703	1,203,967,746
Sheema	26,814,936,362	24,712,471,514	24,810,506,352	2,004,430,010
Buhweju	14,795,399,979	13,065,155,237	13,663,610,085	1,131,789,894
Agago	30,849,276,445	27,564,594,340	26,812,404,760	4,036,871,685
Kween	21,821,055,848	19,345,342,589	19,343,748,949	2,477,306,899
Kagadi	33,855,747,913	27,734,654,989	27,736,078,684	6,119,669,229
Kakumiro	19,736,198,076	19,447,848,600	18,559,741,521	1,176,456,555
Omoro	26,664,722,000	25,640,190,574	24,774,629,571	1,890,092,429
Rubanda	31,353,431,971	23,801,186,895	23,504,783,537	7,848,648,434
Namisindwa	30,796,101,000	24,464,416,243	23,855,807,702	6,940,293,298
Pakwach	14,900,110,324	13,758,644,044	13,758,644,044	1,141,466,280
Butebo	17,338,378,735	16,646,174,741	16,747,202,044	591,176,691
Rukiga	21,263,026,000	16,606,508,953	16,317,028,589	4,945,997,411
Kyotera	33,204,544,861	30,986,493,155	30,941,229,381	2,263,315,480
Bunyagabu	25,337,251,397	18,432,570,370	17,994,261,677	7,342,989,720
Nabilatuk	12,475,968,000	9,619,934,244	9,122,158,005	3,353,809,995
Bugweri	18,293,713,000	17,169,146,465	16,720,568,196	1,573,144,804
Kasanda	20,224,318,260	20,041,268,956	19,945,698,320	278,619,940
Kwania	22,393,044,000	19,922,473,915	19,804,652,862	2,588,391,138
Kapelebyong	13,948,038,832	11,184,143,499	10,492,637,471	3,455,401,361
Kikuube	29,415,150,954	22,165,224,395	22,139,881,336	7,275,269,618
Obongi	30,127,412,000	19,626,658,207	18,282,247,817	12,145,164,183
Kazo	16,305,836,425	14,056,047,959	13,688,392,820	2,617,443,605
Rwampara	18,677,597,229	15,815,376,714	15,472,134,664	3,205,462,565
Kitagwenda	15,413,533,724	12,856,245,854	12,708,111,878	2,705,421,846
Madi-Okollo	21,092,830,348	20,191,060,222	18,250,381,262	2,842,449,086
Karenga	13,248,903,457	10,080,101,356	9,900,947,958	3,347,955,499
Kalaki	15,404,171,284	14,068,741,638	12,896,914,799	2,507,256,485
Total for 30 June 2020	4,095,011,048,842	3,601,441,761,746	3,509,240,854,619	585,770,194,223
Total for 30 June 2019	3,425,934,945,393	3,271,716,281,980	3,152,029,982,748	273,904,962,645

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

Municipal Councils

Municipal Council	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Arua Municipal Council	27,581,309,264	27,581,309,264	17,170,746,572	10,410,562,692
Entebbe Municipal Council	27,024,580,283	18,932,304,940	16,680,890,002	10,343,690,281
Fort-Portal Municipal Council	19,829,396,577	12,371,498,080	12,442,369,023	7,387,027,554
Gulu Municipal Council	43,141,273,498	41,963,522,200	20,159,080,057	22,982,193,441
Jinja Municipal Council	36,086,113,227	29,588,570,925	28,279,512,710	7,806,600,517
Kabale Municipal Council	28,464,405,042	17,192,190,247	15,202,947,798	13,261,457,244
Lira Municipal Council	37,196,139,701	13,830,960,047	14,502,816,391	22,693,323,310
Masaka Municipal Council	25,192,463,377	24,682,981,009	12,424,616,410	12,767,846,967
Mbale Municipal Council	38,329,360,924	19,696,465,542	18,944,302,947	19,385,057,977
Mbarara Municipal Council	48,608,210,435	41,108,971,428	28,047,055,455	20,561,154,980
Moroto Municipal Council	9,360,621,707	6,086,110,418	6,234,979,395	3,125,642,312
Soroti Municipal Council	19,637,329,282	11,452,785,273	11,082,920,160	8,554,409,122
Tororo Municipal Council	17,881,628,906	11,756,611,866	8,655,814,118	9,225,814,788
Kasese Municipal Council	25,172,396,787	25,172,396,787	13,175,836,858	11,996,559,929
Hoima Municipal Council	36,841,826,084	28,225,311,705	12,645,590,978	24,196,235,106
Mukono Municipal Council	19,556,873,501	19,150,213,333	16,285,648,704	3,271,224,797
Iganga Municipal Council	9,265,554,149	5,604,958,506	5,351,565,084	3,913,989,065
Masindi Municipal Council	10,938,153,177	10,938,153,177	8,876,062,080	2,062,091,097
Ntungamo Municipal Council	7,905,931,021	4,003,108,341	4,003,108,341	3,902,822,680
Busia Municipal Council	15,371,645,445	5,979,220,372	5,982,306,062	9,389,339,383
Bushenyi-Ishaka Municipal Council	10,540,514,943	9,039,461,278	9,041,171,322	1,499,343,621
Rukungiri Municipal Council	9,052,575,801	7,483,280,854	7,478,267,832	1,574,307,969
Nansana Municipal Council	23,635,534,238	23,635,534,238	12,930,496,686	10,705,037,552
Makindye Ssabagabo	15,654,817,000	14,094,444,619	14,311,098,951	1,343,718,049
Kira Municipal Council	24,894,926,234	22,225,316,005	21,291,164,439	3,603,761,795
Kisoro Municipal Council	4,700,279,293	3,389,893,334	3,387,813,325	1,312,465,968
Mityana Municipal Council	9,040,444,156	8,768,264,230	8,323,330,897	717,113,259
Kitgum Municipal Council	16,813,250,628	7,497,098,827	7,510,382,695	9,302,867,933
Koboko Municipal Council	7,598,848,860	6,977,700,131	7,278,365,350	320,483,510
Mubende Municipal Council	21,075,518,923	9,073,010,696	9,062,921,566	12,012,597,357
Kumi Municipal Council	6,870,062,741	5,814,617,849	5,884,682,167	985,380,574
Lugazi Municipal Council	21,236,645,342	8,159,671,548	7,119,955,430	14,116,689,912
Kamuli Municipal Council	16,418,619,458	7,305,165,914	6,876,149,689	9,542,469,769

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Revenues and Expenditure by vote

[As submitted and signed by Accounting Officers]

Municipal Council	Approved/Revised Budget Shs	Total Revenue Shs	Actual Expenditure Shs	Over/Under Expenditure Shs
Kapchorwa Municipal Council	8,940,173,799	7,666,363,595	7,666,200,006	1,273,973,793
Ibanda Municipal Council	11,036,352,248	10,326,631,731	10,496,463,488	539,888,760
Njeru Municipal Council	8,536,343,623	8,470,258,437	8,470,258,437	66,085,186
Apac Municipal Council	14,030,085,146	11,199,603,244	6,066,689,050	7,963,396,096
Nebbi Municipal Council	7,130,624,824	5,574,938,812	4,419,168,847	2,711,455,977
Bugiri Municipal Council	4,901,743,649	4,319,331,041	4,060,008,767	841,734,882
Sheema Municipal Council	13,509,409,139	12,537,612,303	12,266,632,605	1,242,776,534
Kotido Municipal Council	5,413,279,577	4,749,282,518	4,722,984,957	690,294,620
Total for 30 June 2020	764,415,262,009	573,625,124,664	454,812,375,651	309,602,886,358
Total for 30 June 2019	564,826,755,842	423,726,035,032	470,206,393,159	94,620,362,683

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

District Local Governments

District Local Government	Arrears of Revenue 30 th June 2019 Shs.	Arrears in A collected during the year Shs.	Total Revenue billed during the Year Shs.	Actual amounts collected during the year Shs.	Arrears of revenue for the year Shs.	Cumulative Arrears of Revenue as at 30 th June 2020 Shs.
Adjumani			610,677,239	610,677,239	-	-
Apac			417,961,627	417,961,627	-	-
Arua			878,036,944	878,036,944	-	-
Bugiri	296,455,836	95,424,159	306,323,476	306,323,476	-	201,031,677
Bundibugyo	-	-	379,551,004	379,551,004	-	-
Bushenyi	-	-	223,340,110	223,340,110	-	-
Busia	-	-	191,372,257	191,372,257	-	-
Gulu	-	-	910,413,854	910,413,854	-	-
Hoima	-	-	730,498,016	730,498,016	-	-
Iganga			278,369,565	278,369,565	-	-
Jinja	17,522,241	17,522,241	2,194,424,122	2,194,424,122	-	-
Kabale			200,369,107	200,369,107	-	-
Kabarole	43,090,308	-	538,542,971	461,336,048	77,206,923	120,297,231
Kaberamaido			378,584,644	186,743,536	191,841,108	191,841,108
Kalangala			551,040,121	551,040,121	-	-
Kamuli	-	-	184,289,937	184,289,937	-	-
Kamwenge	377,853,000	10,156,520	833,248,311	833,248,311	-	367,696,480
Kanungu	-	-	302,201,629	302,201,629	-	-
Kapchorwa	-	-	382,870,989	382,870,989	-	-
Kasese	-	-	1,620,461,783	918,451,800	702,009,983	702,009,983
Katakwi	-	-	457,783,337	457,783,337	-	-
Kayunga	-	-	295,566,342	295,566,342	-	-
Kibaale	-	-	166,512,745	166,512,745	-	-
Kiboga	-	-	672,828,718	672,828,718	-	-
Kisoro	-	-	260,681,499	260,681,499	-	-
Kitgum	1,219,177,869	-	262,683,000	52,651,779	210,031,221	1,429,209,090
Kotido			174,549,997	174,549,997	-	-
Kumi			260,516,612	260,516,612	-	-
Kyenjojo	9,683,122	9,583,122	379,900,574	379,900,574	-	100,000
Lira			245,837,865	245,837,865	-	-
Luwero	37,675,469		727,570,217	727,570,217	-	37,675,469

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

District Local Government	Arrears of Revenue 30 th June 2019	Arrears in A collected during the year	Total Revenue billed during the Year	Actual amounts collected during the year	Arrears of revenue for the year	Cumulative Arrears of Revenue as at 30 th June 2020
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Masaka	-	-	230,090,759	230,090,759	-	-
Masindi	-	-	464,290,662	464,310,662	(20,000)	(20,000)
Mayuge	-	-	305,685,608	305,685,608	-	-
Mbale	-	-	523,953,461	523,953,461	-	-
Mbarara	-	-	702,476,163	702,476,163	-	-
Moroto	-	-	387,877,470	387,877,470	-	-
Moys	-	-	313,586,551	313,586,551	-	-
Mpigi	-	-	310,350,041	310,350,041	-	-
Mubende	-	-	560,113,755	560,113,755	-	-
Mukono	2,927,107	2,927,107	1,194,375,778	1,194,375,778	-	-
Nakapiripirit	-	-	143,826,119	143,826,119	-	-
Nakasongola	-	-	536,205,800	536,205,800	-	-
Nebbi	-	-	267,258,045	267,258,045	-	-
Ntungamo	-	-	1,090,960,544	1,090,960,544	-	-
Pader	-	-	275,115,770	275,115,770	-	-
Pallisa	-	-	326,529,465	326,529,465	-	-
Rakai	-	-	359,025,437	359,025,437	-	-
Rukungiri	-	-	659,597,261	659,597,261	-	-
Sembabule	-	-	326,289,842	326,289,842	-	-
Sironko	-	-	184,118,233	184,118,233	-	-
Soroti	179,706,956	-	278,988,383	260,384,711	18,603,672	198,310,628
Totoro	2,091,157,035	17,225,000	1,176,474,458	1,176,474,458	-	2,073,932,035
Wakiso	-	-	2,189,350,640	2,149,445,601	39,905,039	39,905,039
Yumbe	-	-	198,665,941	198,665,941	-	-
Butaleja	-	-	242,990,698	242,990,698	-	-
Ibanda	-	-	447,078,390	447,078,390	-	-
Kaabong	-	-	65,514,053	65,514,053	-	-
Isingiro	-	-	-	-	-	-
Kaliro	-	-	242,145,543	292,966,181	(50,820,638)	(50,820,638)
Kiruhura	-	-	643,522,100	643,522,100	-	-
Koboko	-	-	302,987,993	302,987,993	-	-
Amolatar	-	-	98,858,278	98,858,278	-	-
Amuria	-	-	321,410,973	321,410,973	-	-
Manafwa	-	-	212,459,459	212,459,459	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

District Local Government	Arrears of Revenue 30 th June 2019 Shs.	Arrears in A collected during the year Shs.	Total Revenue billed during the Year Shs.	Actual amounts collected during the year Shs.	Arrears of revenue for the year Shs.	Cumulative Arrears of Revenue as at 30 th June 2020 Shs.
Bukwo			158,637,461	158,637,461	-	-
Mityana			1,211,980,762	569,925,807	642,054,955	642,054,955
Nakaseke	765,131,374	-	1,920,021,199	592,183,491	1,327,837,708	2,092,969,082
Amuru			83,000,000	81,438,794	1,561,206	1,561,206
Budaka			213,176,478	213,176,478	-	-
Oyam	452,832,354		464,437,208	464,437,208	-	452,832,354
Abim			105,685,485	105,685,485	-	-
Namutumba	69,544,973		156,837,329	156,837,329	-	69,544,973
Dokolo			238,038,791	238,038,791	-	-
Buliisa	111,767,759		336,549,644	336,549,644	-	111,767,759
Maracha-Terego	-	-	162,574,009	162,574,009	-	-
Bukedea	-	-	397,518,716	397,518,716	-	-
Bududa	-	-	37,771,189	85,581,504	(47,810,315)	(47,810,315)
Lyantonde	-	-	121,558,075	121,558,075	-	-
Amudat	-	-	124,957,364	124,957,364	-	-
Buikwe	-	-	760,261,196	733,422,634	26,838,562	26,838,562
Buyende	-	-	254,756,466	254,756,466	-	-
Kyegegwa	-	-	842,229,401	842,229,401	-	-
Lamwo	-	-	196,795,846	196,795,846	-	-
Otuke	-	-	140,590,607	140,590,607	-	-
Zombo	-	-	-	-	-	-
Alebtong	91,562,921		362,764,877	304,339,933	58,424,944	149,987,865
Bulambuli	-	-	260,794,686	260,794,686	-	-
Buvuma	-	-	348,300,000	122,252,674	226,047,326	226,047,326
Gomba	-	-	174,179,200	174,179,200	-	-
Kiryandongo	-	-	316,513,490	316,513,490	-	-
Luuka	-	-	95,555,449	95,555,449	-	-
Namayingo	-	-	172,140,199	172,140,199	-	-
Ntoroko	-	-	127,421,173	127,421,173	-	-
Serere	-	-	588,241,589	588,241,589	-	-
Kyankwanzi	-	-	377,076,977	377,076,977	-	-
Kalungu	-	-	406,661,235	406,661,235	-	-
Lwengo	-	-	214,643,070	214,643,070	-	-
Bukomansimbi	-	-	175,164,246	175,164,246	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

District Local Government	Arrears of Revenue 30 th June 2019 Shs.	Arrears in A collected during the year Shs.	Total Revenue billed during the Year Shs.	Actual amounts collected during the year Shs.	Arrears of revenue for the year Shs.	Cumulative Arrears of Revenue as at 30 th June 2020 Shs.
Mitooma			366,565,132	366,565,132	-	-
Rubitizi			251,381,014	251,381,014	-	-
Ngora	54,306,623		435,001,000	180,230,343	254,770,657	309,077,280
Napak	-	-	265,696,577	265,696,577	-	-
Kibuku	-	-	161,627,000	131,544,585	30,082,415	30,082,415
Nwoya	-	-	350,884,864	350,884,864	-	-
Kole	-	-	211,637,732	211,637,732	-	-
Butambala	-	-	164,405,118	164,405,118	-	-
Sheema	-	-	430,280,925	430,280,925	-	-
Buhweju	-	-	94,416,628	94,416,628	-	-
Agago	-	-	226,847,441	226,847,441	-	-
Kween	557,898	-	270,842,772	254,148,608	16,694,164	17,252,062
Kagadi	-	-	488,047,628	488,047,628	-	-
Kakumiro	-	-	102,624,540	102,624,540	-	-
Omoro	-	-	259,971,707	259,971,707	-	-
Rubanda	-	-	306,484,659	306,484,659	-	-
Namisindwa	-	-	481,446,286	481,446,286	-	-
Pakwach	-	-		-	-	-
Butebo	56,998,685		274,416,808	218,699,005	55,717,803	112,716,488
Rukiga	-	-	96,786,639	96,786,639	-	-
Kyotera	-	-	360,761,270	360,761,270	-	-
Bunyagabu	-	-	102,193,766	102,193,766	-	-
Nabilatuk	-	-	98,350,000	97,169,000	1,181,000	1,181,000
Bugweri	-	-	72,623,471	72,623,471	-	-
Kasanda	-	-	362,605,824	362,605,824	-	-
Kwania	370,375,171		150,816,303	280,035,393	(129,219,090)	241,156,081
Kapelebyong	-	-	282,811,983	282,811,983	-	-
Kikuube	-	-	366,300,956	366,300,956	-	-
Obongi	-	-	251,371,813	221,302,013	30,069,800	30,069,800
Kazo	-	-	130,500,423	130,500,423	-	-
Rwampara	-	-	169,184,426	169,184,426	-	-
Kitagwenda	-	-	104,207,294	104,207,294	-	-
Madi-Okollo	-	-	185,954,962	185,954,962	-	-
Katenga	-	-	300,454,657	300,454,657	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

District Local Government	Arrears of Revenue 30 th June 2019 Shs.	Arrears in A collected during the year Shs.	Total Revenue billed during the Year Shs.	Actual amounts collected during the year Shs.	Arrears of revenue for the year Shs.	Cumulative Arrears of Revenue as at 30 th June 2020 Shs.
Kalaki	-	-	174,246,610	174,246,610	-	-
At 30 June 2020	6,248,326,701	152,838,149	51,497,763,930	47,814,755,487	3,683,008,443	9,778,496,995
At 30 June 2019	12,854,557,281	-	48,668,908,642	43,273,120,135	-	18,262,388,458

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

Municipal Councils

Municipal Council	Arrears of Revenue 30 th June 2019	Arrears in A collected during the year	Total Revenue billed during the Year	Actual amounts collected during the year	Arrears of revenue for the year	Cumulative Arrears of Revenue as at 30 th June 2020
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Arua Municipal Council	-	-	462,523,088	462,523,088	-	-
Bintebbe Municipal Council	1,103,090,887	41,319,031	4,525,423,951	4,525,423,951	-	1,061,771,856
Fort Portal Municipal Council	123,283,000	-	1,352,428,206	1,352,428,206	-	123,283,000
Gulu Municipal Council	1,177,751,298	-	3,107,085,766	3,107,085,766	-	1,177,751,298
Jinja Municipal Council	-	-	4,261,452,531	4,261,452,531	-	-
Kabale Municipal Council	101,051,476	-	823,102,147	823,102,147	-	101,051,476
Lira Municipal Council	42,540,000	-	1,971,203,389	1,971,203,389	-	42,540,000
Masaka Municipal Council	-	-	1,430,316,807	1,430,316,807	-	-
Mbale Municipal Council	715,966,032	-	544,774,493	544,774,493	-	715,966,032
Mbarara Municipal Council	-	-	4,891,396,054	2,620,289,396	2,271,106,658	2,271,106,658
Moroto Municipal Council	-	-	191,575,035	191,575,035	-	-
Soroti Municipal Council	-	-	179,540,278	179,540,278	-	-
Tororo Municipal Council	1,390,100,000	-	2,174,885,307	561,204,369	1,613,680,938	3,003,780,938
Kasese Municipal Council	-	-	379,160,061	379,160,061	-	-
Hoima Municipal Council	2,137,308,394	-	1,524,986,562	1,524,986,562	-	2,137,308,394
Mukono Municipal Council	480,461,112	-	3,787,476,211	3,740,216,151	47,260,060	527,721,172
Iganga Municipal Council	-	-	472,736,085	472,736,085	-	-
Masindi Municipal Council	-	-	853,555,413	614,243,850	239,311,563	239,311,563
Ntungamo Municipal Council	-	-	-	-	-	-
Busia Municipal Council	-	-	378,226,146	-	378,226,146	378,226,146
Bushenyi-Ishaka Municipal Council	16,388,815	1,892,164	766,372,000	532,852,609	233,519,391	248,016,042
Rakungiri Municipal Council	-	-	413,109,137	413,109,137	-	-
Nansana Municipal Council	407,906,441	-	3,384,507,734	2,795,700,242	588,807,492	996,713,933
Makindye Ssabagabo	76,756,344	76,756,344	2,428,342,292	2,428,342,292	-	-
Kira Municipal Council	838,108,027	691,467,947	4,738,964,012	3,485,604,092	1,253,359,920	1,400,000,000
Kisoro Municipal Council	6,712,980	-	276,182,745	276,182,745	-	6,712,980
Mityana Municipal Council	164,150,047	-	416,826,595	431,553,249	(14,726,654)	149,423,393
Kitgum Municipal Council	-	-	192,466,932	192,466,932	-	-
Koboko Municipal Council	26,270,300	-	739,942,279	739,942,279	-	26,270,300
Mubende Municipal Council	-	-	783,342,265	783,342,265	-	-
Kumi Municipal Council	168,155,994	-	246,534,567	246,534,567	-	168,155,994

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Arrears of Revenues

[As submitted and signed by Accounting Officers]

Municipal Council	Arrears of Revenue 30 th June 2019 Shs.	Arrears in A collected during the year	Total Revenue billed during the Year Shs.	Actual amounts collected during the year Shs.	Arrears of revenue for the year	Cumulative Arrears of Revenue as at 30 th June 2020 Shs.
Lugazi Municipal Council	611,061,187		1,609,701,682	562,113,840	1,047,587,842	1,658,649,029
Kamuli Municipal Council	88,743,023	131,000	377,116,355	190,439,116	186,677,239	275,289,262
Kapchorwa Municipal Council	61,110,925	-	56,738,936	56,738,936	-	61,110,925
Ibanda Municipal Council	-	-	215,189,321	215,189,321	-	-
Njeru Municipal Council	-	-	-	-	-	-
Apac Municipal Council	-	-	89,434,651	89,434,651	-	-
Nebbi Municipal Council	81,860,903	-	336,703,931	336,703,931	-	81,860,903
Bugiri Municipal Council	114,891,200		326,210,143	267,646,910	58,563,233	173,454,433
Sheema Municipal Council	105,069,200	9,185,000	445,126,685	445,126,685	-	95,884,200
Kotido Municipal Council	439,495,786		133,932,103	133,932,103	-	439,495,786
At 30 June 2020	10,478,233,371	820,751,486	51,288,591,895	43,385,218,067	7,903,373,828	17,560,855,713
At 30 June 2019	10,461,883,164	-	41,575,585,249	38,798,265,320	-	13,239,233,093

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Contingent Liabilities

[As submitted and signed by accounting Officers]

District Local Governments

Local Government	Legal proceedings	Guarantees & indemnities	Guarantees of bank Overdrafts	Other Contingent	Total 30-Jun-2020	Total 30-Jun-2019
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Apac	638,850,902	-	-	-	638,850,902	638,850,902
Iganga	3,832,685,041	-	-	-	3,832,685,041	-
Kabarole	57,000,000	-	-	-	57,000,000	-
Kayunga	51,547,700	-	-	-	51,547,700	51,547,700
Kitgum	500,000,000	-	-	30,923,392	530,923,392	-
Lira	60,500,000	-	-	-	60,500,000	-
Masindi	-	-	-	-	-	98,050,000
Moyo	251,750,356	-	-	-	251,750,356	-
Mubende	116,742,220	-	-	-	116,742,220	117,389,200
Nakasongola	1,056,971,224	-	-	-	1,056,971,224	-
Nebbi	417,287,184	-	-	-	417,287,184	352,287,184
Isingiro	-	-	-	-	-	150,000,000
Amuru	-	-	-	-	-	56,441,200
Dokolo	-	-	-	-	-	463,413,106
Maracha-Terego	-	80,610,116	-	-	80,610,116	-
Bududa	150,000,000	-	-	-	150,000,000	150,000,000
Agago	-	-	-	-	-	20,000,000
Kakumiro	-	-	-	-	-	9,151,729
Ngora	8,000,000	-	-	-	8,000,000	-
Omoro	5,000,000	-	-	-	5,000,000	-
Kwania	-	-	-	71,081,673	71,081,673	-
Total for 30 June 2020	7,146,334,627	80,610,116	-	102,005,065	7,328,949,808	2,107,131,021
Total for 30 June 2019	1,489,226,715	-	-	617,904,306	2,107,131,021	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Contingent Liabilities

[As submitted and signed by accounting Officers]

Municipal Councils

Municipal Council	Legal proceedings Shs.	Guarantees & indemnities Shs.	Guarantees of bank Overdrafts Shs.	Other Contingent Shs.	Total 30-Jun-2020 Shs.	Total 30-Jun-2019 Shs.
Masaka Municipal Council	824,000,000	-	-	-	824,000,000	824,000,000
Moroto Municipal Council	36,500,000	-	-	-	36,500,000	36,500,000
Hoima Municipal Council	386,710,000	-	-	-	386,710,000	386,710,000
Kitgum Municipal Council	-	-	-	-	-	52,967,622
Koboko Municipal Council	-	-	-	-	-	20,986,000
Mubende Municipal Council	22,500,000	-	-	-	22,500,000	52,500,000
Kapchorwa Municipal Council	-	-	-	30,062,497	30,062,497	30,062,497
Total for 30 June 2020	1,269,710,000	-	-	30,062,497	1,299,772,497	1,403,726,119
Total for 30 June 2019	1,373,663,622	-	-	30,062,497	1,403,726,119	

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

District Local Governments

District Local Government	Operating Commitments	Capital Commitments	Total Commitments as at 30 June 2020	Total Commitments as at 30 June 2019
	Shs.	Shs.	Shs.	Shs.
Adjumani	-	-	-	20,978,030
Apac	21,819,100	-	21,819,100	1,323,833,228
Arua	-	-	-	-
Bugiri	-	-	-	278,077,460
Bundibugyo	918,000	-	918,000	-
Bushenyi	66,499,982	-	66,499,982	2,742,003,540
Busia	-	-	-	1,499,864,173
Gulu	642,101,677	-	642,101,677	914,413,827
Hoima	-	-	-	429,970,000
Iganga	1,421,700	-	1,421,700	6,044,997
Jinja	165,704,825	-	165,704,825	170,828,162
Kabale	1,320,389	-	1,320,389	829,201,341
Kabarole	250,626,336	-	250,626,336	608,270,119
Kaberamaido	-	-	-	113,170,727
Kalangala	808,973,272	-	808,973,272	118,035,000
Kamuli	-	-	-	405,691,935
Kamwenge	4,221,779	-	4,221,779	103,372,200
Kanungu	-	-	-	376,708,150
Kapchorwa	-	-	-	695,621,729
Kasese	-	-	-	1,982,173,943
Katakwi	804,348,982	-	804,348,982	414,966,000
Kayunga	-	-	-	636,859,595
Kibaale	-	-	-	900,909,925
Kiboga	1,098,125	-	1,098,125	-
Kisoro	-	-	-	295,265,684
Kitgum	-	-	-	-
Kotido	-	-	-	-
Kumi	11,779,270	-	11,779,270	421,383,974
Kyenjojo	624,895,956	-	624,895,956	784,731,000
Lira	-	-	-	469,517,784
Luwero	33,936,558	-	33,936,558	1,994,509,388

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

District Local Government	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020	Total Commitments as at 30 June 2019
			Shs.	Shs.
Masaka	-	-	-	224,300,000
Masindi	-	-	-	364,557,084
Mayuge	-	-	-	-
Mbale	-	-	-	272,336,000
Mbarara	240,870,842	-	240,870,842	215,985,799
Moroto	-	-	-	1,502,680,435
Moyo	-	-	-	-
Mpigi	71,025,000	-	71,025,000	271,186,948
Mubende	37,958,267	-	37,958,267	-
Mukono	-	-	-	441,741,338
Nakapiripirit	330,000	-	330,000	1,069,261,844
Nakasongola	768,788,139	68,436,285	837,224,424	448,165,753
Nebbi	-	-	-	437,652,000
Ntungamo	-	-	-	701,215,327
Pader	2,330,670	-	2,330,670	532,111,000
Pallisa	-	-	-	671,520,000
Rakai	62,975,000	-	62,975,000	333,800,000
Rukungiri	-	-	-	448,975,762
Sembabule	48,323,280	-	48,323,280	307,200,000
Sironko	-	-	-	698,037,000
Soroti	-	-	-	4,193,894,336
Totoro	263,657,131	-	263,657,131	884,513,563
Wakiso	729,899,804	-	729,899,804	831,349,469
Yumbe	324,124,226	-	324,124,226	-
Butaleja	278,904,582	-	278,904,582	662,121,880
Ibanda	26,537,024	-	26,537,024	209,116,000
Kaabong	-	-	-	267,318,684
Isingiro	-	-	-	756,476,382
Kaliro	-	-	-	346,250,000
Kiruhura	17,839,195	-	17,839,195	193,400,000
Koboko	-	-	-	-
Arrolatar	199,934,708	174,476,259	374,410,967	507,190,258
Amuria	-	-	-	284,072,818

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

District Local Government	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020 Shs.	Total Commitments as at 30 June 2019 Shs.
Manafwa	-	-	-	452,467,537
Bukwo	-	-	-	246,770,000
Mityana	35,812,380	-	35,812,380	33,435,737
Nakaseke	371,999,213	152,998,203	524,997,416	-
Amuru	-	-	-	459,430,258
Budaka	679,816,927	-	679,816,927	650,979,862
Oyam	144,383,488	-	144,383,488	2,202,157,126
Abim	887,622	-	887,622	217,785,585
Namutumba	-	-	-	256,423,776
Dokolo	409,629	-	409,629	144,125,942
Buliisa	214,983,324	-	214,983,324	316,740,352
Maracha-Terego	518,945,653	-	518,945,653	377,472,932
Bukeda	1,016,484,668	-	1,016,484,668	367,194,294
Bududa	-	-	-	156,159,500
Lyantonde	-	-	-	1,028,220
Amudat	-	-	-	1,116,022,400
Buikwe	-	-	-	360,405,406
Buyende	-	-	-	974,259,800
Kyegegwa	-	-	-	386,932,858
Lamwo	-	-	-	507,593,198
Otuke	293,930,108	-	293,930,108	1,226,834,763
Zombo	-	-	-	-
Alebtong	-	-	-	-
Bulambuli	153,910,000	-	153,910,000	307,410,509
Buvuma	-	-	-	250,655,000
Gomba	109,193,302	-	109,193,302	119,017,000
Kiryandongo	1,072,189	-	1,072,189	301,827,434
Luuka	-	-	-	791,275,161
Namayingo	5,106,200	-	5,106,200	241,569,000
Ntoroko	50,091,148	-	50,091,148	428,134,584
Serere	-	-	-	306,333,000
Kyankwanzi	-	-	-	1,182,484,593
Kalungu	100,341,556	-	100,341,556	531,087,150

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

District Local Government	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020	Total Commitments as at 30 June 2019
			Shs.	Shs.
Lwengo	-	-	-	399,285,575
Bukomansimbi	83,078,775	-	83,078,775	716,074,606
Mitooma	-	-	-	-
Rubirizi	-	-	-	699,431,913
Ngora	-	-	-	-
Napak	-	-	-	244,900,000
Kibuku	-	-	-	955,452,977
Nwoya	240,204,560	-	240,204,560	170,310,000
Kole	-	-	-	609,874,146
Burambala	314,390,461	-	314,390,461	189,746,067
Sheema	-	-	-	347,068,703
Buhweju	170,915,820	-	170,915,820	1,114,788,224
Agago	-	-	-	1,006,091,521
Kween	-	-	-	697,817,560
Kagadi	-	-	-	699,047,025
Kakumiro	63,594,000	-	63,594,000	475,602,628
Omoro	106,997,199	-	106,997,199	439,872,343
Rubanda	-	-	-	966,679,847
Namisindwa	-	-	-	359,798,700
Pakwach	-	-	-	17,254,931
Butebo	35,000,000	-	35,000,000	323,084,200
Rukiga	65,000,000	-	65,000,000	326,914,644
Kyotera	-	-	-	409,201,646
Bunyagabu	27,401,437	-	27,401,437	616,635,891
Nabilatuk	-	-	-	216,113,795
Bugweri	272,396,318	-	272,396,318	710,578,508
Kasanda	-	-	-	180,060,000
Kwania	-	-	-	322,654,441
Kapelebyong	-	-	-	182,596,000
Kikuube	1,000,438,632	-	1,000,438,632	-
Obangi	-	-	-	-
Kazo	-	-	-	-
Rwampara	18,889,201	-	18,889,201	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

District Local Government	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020 Shs.	Total Commitments as at 30 June 2019 Shs.
Kitagwenda	-	-	-	-
Madi-Okollo	-	-	-	-
Karenga	91,875,755	-	91,875,755	-
Kalaki	-	-	-	-
At 30 June 2020	12,700,713,384	395,910,747	13,096,624,131	64,923,780,459
At 30 June 2019	62,917,610,384	2,006,170,075	64,923,780,459	

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

Municipal Council	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020 Shs.	Total Commitments as at 30 June 2019 Shs.
Arua Municipal Council	-	121,593	121,593	-
Entebbe Municipal Council	-	-	-	-
Fort-Portal Municipal Council	58,217,000	-	58,217,000	777,998,392
Gulu Municipal Council	199,513,389	-	199,513,389	337,246,055
Jinja Municipal Council	-	-	-	137,234,394
Kabale Municipal Council	92,903,720	-	92,903,720	97,761,045
Lira Municipal Council	761,067,566	-	761,067,566	-
Masaka Municipal Council	1,965,807,789	-	1,965,807,789	221,245,340
Mbale Municipal Council	126,137,300	-	126,137,300	1,110,566,109
Mbarara Municipal Council	-	-	-	131,327,984
Moroto Municipal Council	-	-	-	1,187,214,541
Soroti Municipal Council	81,863,100	-	81,863,100	385,200
Tororo Municipal Council	-	-	-	49,850,000
Kasese Municipal Council	2,795,986	-	2,795,986	305,219,014
Hoima Municipal Council	1,844,820	-	1,844,820	1,341,753
Mukono Municipal Council	3,510,186	-	3,510,186	296,369,586
Iganga Municipal Council	-	-	-	79,813,422
Masindi Municipal Council	513,056,699	-	513,056,699	194,872,258
Ntungamo Municipal Council	-	-	-	-
Busia Municipal Council	-	-	-	204,707,346
Bushenyi-Ishaka Municipal Council	67,197,301	-	67,197,301	-
Rukungiri Municipal Council	-	-	-	-
Nansana Municipal Council	1,525,424	-	1,525,424	510,224,653
Makindye Ssabagabo	-	-	-	488,925,844
Kira Municipal Council	194,614,630	81,297,665	275,912,295	521,022,904
Kisoro Municipal Council	158,797,654	-	158,797,654	238,597,281
Mityana Municipal Council	-	-	-	56,100,400
Kitgum Municipal Council	90,968,822	-	90,968,822	227,039,000
Koboko Municipal Council	-	-	-	424,401,951
Mubende Municipal Council	13,365,021,920	-	13,365,021,920	-
Kumi Municipal Council	4,381,743	-	4,381,743	263,185,000
Lugazi Municipal Council	1,026,714	-	1,026,714	162,685,000

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of Outstanding Commitments

[As submitted and signed by accounting Officers]

Municipal Council	Operating Commitments Shs.	Capital Commitments Shs.	Total Commitments as at 30 June 2020 Shs.	Total Commitments as at 30 June 2019 Shs.
Kamuli Municipal Council	-	-	-	81,425,062
Kapchorwa Municipal Council	-	-	-	254,548,694
Ibanda Municipal Council	1,406,408	-	1,406,408	245,988,831
Njeru Municipal Council	-	-	-	240,115,447
Apac Municipal Council	2,554,623	-	2,554,623	230,715,281
Nebbi Municipal Council	80,378	-	80,378	130,626,310
Bugiri Municipal Council	-	-	-	267,505,165
Sheema Municipal Council	-	-	-	447,576,146
Kotido Municipal Council	-	-	-	254,270,000
At 30 June 2020	17,694,293,172	81,419,258	17,775,712,430	10,178,105,408
At 30 June 2019	10,178,105,408		10,178,105,408	

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Adjumani	-	-	-	-	-
Apac	-	-	-	-	-
Arua	-	-	-	-	-
Bugiri	-	-	-	-	-
Bundibugyo	-	-	-	-	-
Bushenyi	-	-	-	-	-
Busia	-	-	-	-	-
Gulu	-	-	-	-	-
Hoima	-	-	-	-	-
Iganga	-	-	-	-	-
Jinja	-	-	-	-	-
Kabale	-	-	-	-	-
Kabarole	-	-	-	-	-
Kaberamaido	-	-	-	-	-
Kalangala	-	-	-	-	-
Kamuli	-	-	-	-	-
Kamwenge	-	-	-	-	-
Kanungu	-	-	-	-	-
Kapchorwa	-	-	-	-	-
Kasese	-	-	-	-	-
Katakwi	-	-	-	-	-
Kayunga	-	-	-	-	-
Kibaale	-	-	-	-	-
Kiboga	-	-	-	-	-
Kisoro	-	-	-	-	-
Kitgum	-	-	-	-	-
Kotido	-	-	-	-	-
Kumi	-	-	-	-	-
Kyenjojo	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Lira	-	-	-	-	-
Luwero	-	-	-	-	-
Masaka	-	-	-	-	-
Masindi	-	-	-	-	-
Mayuge	-	-	-	-	-
Mbale	-	-	-	-	-
Mbarara	-	-	-	-	-
Moroto	-	-	-	-	-
Moyo	-	-	-	-	-
Mpigi	-	-	-	-	-
Mubende	-	-	-	-	-
Mukono	-	-	-	-	-
Nakapiripirit	-	-	-	-	-
Nakasongola	-	-	-	-	-
Nebbi	-	-	-	-	-
Ntungamo	-	-	-	-	-
Pader	-	-	-	-	-
Pallisa	-	-	-	-	-
Rakai	-	-	-	-	-
Rukungiri	-	-	-	-	-
Sembabule	-	-	-	-	-
Sironko	-	-	-	-	-
Soroti	-	-	-	-	-
Tororo	-	-	-	-	-
Wakiso	-	-	-	-	-
Yumbe	-	-	-	-	-
Butaleja	-	-	-	-	-
Ibanda	-	-	-	-	-
Kaabong	-	-	-	-	-
Isingiro	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Kalito	-	-	-	-	-
Kiruhura	-	-	-	-	-
Koboko	-	-	-	-	-
Amolatar	-	-	-	-	-
Amuria	-	-	-	-	-
Manafwa	-	-	-	-	-
Bukwo	-	-	-	-	-
Mityana	-	-	-	-	-
Nakaseke	-	-	-	-	-
Amuru	-	-	-	-	-
Budaka	-	-	-	-	-
Oyam	-	-	-	-	-
Abim	-	-	-	-	-
Namutumba	-	-	-	-	-
Dokolo	-	-	-	-	-
Buliisa	-	-	-	-	-
Maracha-Terego	-	-	-	-	-
Bukedea	-	-	-	-	-
Bududa	-	-	-	-	-
Lyantonde	-	-	-	-	-
Amudat	-	-	-	-	-
Buikwe	-	-	-	-	-
Buyende	-	-	-	-	-
Kyegegwa	-	-	-	-	-
Lamwo	-	-	-	-	-
Otuke	-	-	-	-	-
Zombo	-	-	-	-	-
Alebtong	-	-	-	-	-
Bulambuli	-	-	-	-	-
Buvuma	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Gomba	-	-	-	-	-
Kiryandongo	-	-	-	-	-
Luuka	-	-	-	-	-
Namayingo	-	-	-	-	-
Ntoroko	-	-	-	-	-
Serere	-	-	-	-	-
Kyankwanzi	-	-	-	-	-
Kalungu	-	-	-	-	-
Lwengo	-	-	-	-	-
Bukomansimbi	-	-	-	-	-
Mitooma	-	-	-	-	-
Rubitizi	-	-	-	-	-
Ngora	-	-	-	-	-
Napak	-	-	-	-	-
Kibuku	-	-	-	-	-
Nwoya	-	-	-	-	-
Kole	-	-	-	-	-
Butambala	-	-	-	-	-
Sheema	-	-	-	-	-
Buhweju	-	-	-	-	-
Agago	-	-	-	-	-
Kween	-	-	-	-	-
Kagadi	-	-	-	-	-
Kakumiro	-	-	-	-	-
Omoro	-	-	-	-	-
Rubanda	-	-	-	-	-
Namisindwa	-	-	-	-	-
Pakwach	-	-	-	-	-
Butebo	-	-	-	-	-
Rukiga	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Kyotera	-	-	-	-	-
Bunyagabu	-	-	-	-	-
Nabilatuk	-	-	-	-	-
Bugweri	-	-	-	-	-
Kasanda	-	-	-	-	-
Kwania	-	-	-	-	-
Kapelebyong	-	-	-	-	-
Kikuube	-	-	-	-	-
Obangi	-	-	-	-	-
Kazo	-	-	-	-	-
Rwampara	-	-	-	-	-
Kitagwenda	-	-	-	-	-
Madi-Okollo	-	-	-	-	-
Karenga	-	-	-	-	-
Kalaki	-	-	-	-	-
Total for 30 June 2020	-	-	-	-	-
Total for 30 June 2019	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

Municipal Council	Losses of public moneys (cash and cash equivalents)	Values of losses of stores	Claims abandoned during the year	Total losses written off as at 06/30/2020	Total losses written off as at 6/30/2019
	Shs.	Shs.	Shs.	Shs.	Shs.
Arua Municipal Council	-	-	-	-	-
Entebbe Municipal Council	-	-	-	-	-
Fort-Portal Municipal Council	-	-	-	-	-
Gulu Municipal Council	-	-	-	-	-
Jinja Municipal Council	-	-	-	-	-
Kabale Municipal Council	-	-	-	-	-
Lira Municipal Council	-	-	-	-	-
Masaka Municipal Council	-	-	-	-	-
Mbale Municipal Council	-	-	-	-	-
Mbarara Municipal Council	-	-	-	-	-
Moroto Municipal Council	-	-	-	-	-
Soroti Municipal Council	-	-	-	-	-
Tororo Municipal Council	-	-	-	-	-
Kasese Municipal Council	-	-	-	-	-
Hoima Municipal Council	-	-	-	-	-
Mukono Municipal Council	-	-	-	-	-
Iganga Municipal Council	-	-	-	-	-
Masindi Municipal Council	-	-	-	-	-
Ntungamo Municipal Council	-	-	-	-	-
Busia Municipal Council	-	-	-	-	-
Bushenyi-Ishaka Municipal Council	-	-	-	-	-
Rukungiri Municipal Council	-	-	-	-	-
Nansana Municipal Council	-	-	-	-	-
Makindye Ssabagabo	-	-	-	-	-
Kira Municipal Council	-	-	-	-	-
Kisoro Municipal Council	-	-	-	-	-
Mityana Municipal Council	-	-	-	-	-
Kitgum Municipal Council	-	-	-	-	-
Koboko Municipal Council	-	-	-	-	-
Mubende Municipal Council	-	-	-	-	-
Kumi Municipal Council	-	-	-	-	-
Lugazi Municipal Council	-	-	-	-	-
Kamuli Municipal Council	-	-	-	-	-
Kapechorwa Municipal Council	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

**Consolidated Statement of losses of public moneys and stores
written off and claims abandoned**

[As submitted and signed by accounting Officers]

Municipal Council	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Claims abandoned during the year Shs.	Total losses written off as at 06/30/2020 Shs.	Total losses written off as at 6/30/2019 Shs.
Ibanda Municipal Council	-	-	-	-	-
Njeru Municipal Council	-	-	-	-	-
Apac Municipal Council	-	-	-	-	-
Nebbi Municipal Council	-	-	-	-	-
Bugiri Municipal Council	-	-	-	-	-
Sheema Municipal Council	-	-	-	-	-
Kotido Municipal Council	-	-	-	-	-
Total for 30 June 2020	-	-	-	-	-
Total for 30 June 2019	-	-	-	-	-

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of losses of public moneys and stores reported

[As submitted and signed by accounting Officers]

District Local Governments

District Local Government	Losses of public moneys (cash and cash equivalents)	Values of losses of stores	Total losses reported as at 30 June 2020	Total losses reported as at 30 June 2019
	Shs.	Shs.	Shs.	Shs.
Bugiri	-	45,945,600	45,945,600	45,945,600
Gulu	-	17,800,000	17,800,000	-
Luwero	-	-	19,962,950	19,962,950
Mayuge	-	-	7,000,000	7,000,000
Rukungiri	-	-	7,950,000	7,950,000
Totoro	-	-	650,000	650,000
Yumbe	-	83,178,253	83,178,253	-
Ibanda	-	5,420,532	5,420,532	-
Koboko	-	70,700,000	70,700,000	-
Amolatar	-	-	8,000,000	-
Buliisa	-	514,092,845	514,092,845	24,240,000
Bududa	-	-	4,000,000	4,000,000
Lamwo	-	24,531,036	24,531,036	8,000,000
Otuke	-	-	16,000,000	16,000,000
Kalungu	-	-	4,923,491	4,923,491
Rubirizi	-	19,510,000	19,510,000	-
Kibuku	-	-	30,044,000	-
Omoro	-	-	29,131,500	29,131,500
At 30 June 2020	-	765,178,266	908,840,207	167,803,541
At 30 June 2019	99,317,100	68,486,441	167,803,541	

Municipal Councils

Municipal Council	Losses of public moneys (cash and cash equivalents)	Values of losses of stores	Total losses reported as at 30 June 2020	Total losses reported as at 30 June 2019
	Shs.	Shs.	Shs.	Shs.
Kitgum Municipal Council	53,967,622	-	53,967,622	53,967,622
Ibanda Municipal Council	7,000,000	-	7,000,000	-
At 30 June 2020	60,967,622	-	60,967,622	53,967,622
At 30 June 2019	53,967,622	-	53,967,622	

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Governments

District Local Government	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Adjumani	-	1,372,998,436	71,845,802	6,678,000	6,670,396,987	8,121,919,225	8,885,747,557
Apac	-	2,202,261,698	27,344,889	-	181,008,218	2,410,614,805	7,037,084,371
Arua	-	1,986,330,636	237,202,483	139,823,700	11,823,003,152	14,186,359,971	13,765,771,597
Bugiri	-	1,224,910,762	6,400,003	44,500,000	606,395,233	1,882,205,998	2,945,176,978
Bundibugyo	-	2,322,682,351	4,000,000	-	949,114,273	3,275,796,624	1,730,688,121
Bushenyi	-	1,810,853,447	9,980,000	8,732,000	321,955,493	2,151,520,940	1,137,198,146
Busia	-	1,699,161,942	24,000,000	79,328,078	707,068,939	2,509,558,959	5,329,308,583
Gulu	-	1,428,024,159	10,000,000	186,473,050	133,100	1,624,630,309	1,504,730,056
Hoima	-	4,593,117,866	-	-	-	4,593,117,866	3,442,853,315
Iganga	-	1,281,603,118	10,000,000	97,058,987	588,234,746	1,976,893,851	176,060,122
Jinja	-	103,594,688	3,480,360,164	-	547,346,120	4,131,300,972	2,032,502,202
Kabale	-	2,861,578,585	10,000,000	-	893,851,422	3,765,430,007	1,138,830,498
Kabarole	-	2,109,685,116	141,690,464	-	462,932,527	2,714,308,107	22,016,000
Kaberamaido	556,169,418	2,062,899,727	35,550,000	53,736,871	57,075,000	2,765,431,016	2,354,305,521
Kalangala	-	2,219,111,410	9,721,270	-	332,232,027	2,561,064,707	3,543,990,074
Kamuli	-	2,266,425,121	56,846,137	116,896,468	53,600,000	2,493,767,726	2,075,718,927
Kamwenge	-	4,483,781,331	10,000,000	17,499,999	492,637,734	5,003,919,064	3,766,010,480
Kanungu	-	2,249,251,665	44,000,000	289,350,017	36,236,000	2,618,837,682	968,651,151
Kapchorwa	70,674,000	2,535,549,965	7,958,000	-	19,700,000	2,633,882,055	1,225,585,577
Kasese	1,496,443,527	2,644,302,029	49,999,826	-	24,480,000	4,215,225,382	4,414,845,612
Katakwi	-	1,856,949,865	46,520,000	41,438,469	657,940,194	2,602,848,528	3,403,342,905
Kayunga	77,964,320	2,793,020,340	58,999,590	14,500,000	397,449,185	3,341,923,435	3,117,058,829

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Government	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
						Shs.	Shs.
Kibaale	-	3,070,285,376	61,486,679	82,849,106	25,938,000	3,240,559,161	3,582,210,248
Kiboga	39,523,628	1,980,810,952	20,000,000	27,370,000	715,487,137	2,783,191,717	1,786,567,093
Kisoro	-	2,182,449,493	-	-	555,742,793	2,738,192,286	1,228,145,656
Kitgum	-	2,305,944,394	10,000,000	-	211,392,103	2,527,336,497	2,420,620,156
Kordio	-	2,221,349,219	-	1,840,000	305,935,842	2,529,125,161	983,292,974
Kumi	-	2,293,525,826	15,996,499	-	102,137,683	2,411,660,008	7,000,000
Kyenjojo	60,115,000	2,835,737,246	129,999,000	-	637,485,762	3,663,337,008	2,357,125,027
Lira	-	2,511,952,171	55,176,000	71,177,000	308,109,544	2,946,408,715	2,826,096,604
Luwero	-	3,623,382,672	18,000,000	134,355,129	-	3,775,757,801	2,224,914,831
Masaka	296,347,052	1,581,302,570	9,980,000	-	16,456,539	1,904,086,161	1,001,966,428
Masindi	-	3,593,935,900	53,516,500	-	20,398,453	3,667,850,853	3,359,379,578
Mayuge	90,930,091	3,170,973,449	-	89,528,760	515,786,952	3,867,219,252	2,812,592,363
Mbale	59,990,999	2,587,383,271	27,300,000	-	403,751,554	3,078,434,824	259,306,131
Mbarara	-	1,868,952,919	32,746,683	-	29,917,800	1,931,617,402	2,278,569,752
Moroto	-	1,735,795,814	-	10,000,000	2,216,932,179	3,962,727,993	84,532,944
Moyo	-	7,173,105,087	71,469,999	29,030,000	1,131,819,186	8,405,424,272	9,158,590,361
Mpigi	-	2,010,123,567	10,000,000	14,933,506	37,866,585	2,072,923,658	1,551,822,590
Mubende	-	1,716,283,895	33,000,000	-	963,493,237	2,712,777,132	3,074,128,039
Mukono	71,424,300	2,034,911,792	10,000,000	-	806,693,058	2,923,029,150	1,669,363,502
Nakapiripirit	-	562,524,018	186,689,092	27,761,540	804,497,390	1,581,472,040	1,136,868,677
Nakasongola	400,405,505	602,380,140	16,484,817	138,429,299	30,199,938	1,187,899,699	1,800,122,486
Nebbi	-	1,727,625,731	111,275,000	-	1,472,803,742	3,311,704,473	5,498,003,125
Ntungamo	-	3,147,128,737	-	107,500,000	919,585,142	4,174,213,879	1,837,410,344
Pader	-	2,637,596,679	-	64,876,000	527,526,182	3,529,998,861	1,758,489,570

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Government	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20 Shs.	Total value of Physical Assets purchased during the year 30-06-19 Shs.
Palisa	327,268,669	1,925,202,265	-	-	527,349,105	2,779,820,039	4,677,788,022
Rakai	-	1,451,544,379	58,400,000	118,989,673	455,849,544	2,084,783,596	2,617,986,041
Rukungri	339,589,607	2,577,400,929	-	48,424,062	16,510,368	2,981,924,966	2,236,134,305
Sembabule	-	2,156,091,923	10,000,000	102,659,490	603,802,043	2,872,553,456	1,940,868,538
Sironko	15,000,000	3,255,158,240	-	51,797,962	68,407,485	3,390,363,987	3,447,510,865
Soroti	66,717,600	1,709,525,137	97,591,838	266,696,410	72,695,000	2,213,225,985	4,404,448,572
Totoro	118,367,100	3,516,541,573	44,233,333	97,580,535	59,540,000	3,836,262,541	3,103,687,078
Wakiso	-	7,635,886,012	-	4,737,322	542,837,478	8,185,463,812	2,861,929,584
Yumbe	12,000,000	6,661,489,600	88,147,000	73,012,040	543,688,606	7,378,337,246	-
Butaleja	1,120,343,651	1,626,725,778	-	139,117,159	633,879,083	3,520,065,671	4,979,596,132
Ibanda	-	2,216,639,029	-	-	3,375,000	2,220,014,029	289,158,252
Kaabong	-	1,445,464,101	19,089,334	-	731,932,168	2,196,485,603	1,862,421,459
Isingiro	-	-	-	-	-	11,359,184,640	-
Kaliro	-	2,483,502,422	28,000,000	59,141,544	64,747,400	2,635,391,366	2,635,612,908
Kiruhura	-	2,937,307,105	47,782,852	45,125,473	-	3,030,215,430	3,026,002,868
Koboko	-	2,991,855,029	44,500,000	33,517,000	54,461,310	3,124,336,339	9,725,599,818
Amolatar	-	3,003,594,369	109,036,876	57,602,089	182,584,521	3,352,817,855	1,439,880,815
Amuria	-	973,696,732	-	2,738,835,878	62,556,686	3,775,089,296	4,700,688,871
Manafwa	150,908,000	2,286,968,737	8,440,000	-	1,329,181,840	4,205,909,361	3,611,569,741
Bukwo	-	2,876,727,521	-	-	226,499,827	2,672,816,564	1,593,618,807
Miyana	-	1,910,170,158	10,000,000	-	353,394,351	2,273,564,509	4,659,967,283
Nakaseke	34,913,248	1,805,366,823	18,480,000	31,546,624	375,950,769	2,266,257,464	3,344,290,541
Amuru	-	2,170,877,622	176,084,877	-	3,291,713,304	5,638,675,803	1,816,776,273
Budaka	868,081,662	1,319,708,120	19,998,779	-	555,026,996	2,762,815,557	1,082,526,107

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Government	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Oyam	63,685,620	2,457,571,096	217,683,607	493,841,153	109,207,000	3,341,968,476	4,585,025,799
Abim	*	911,571,097	*	10,000,000	2,057,801,276	2,979,372,373	769,820,438
Namutumba	*	1,765,253,160	*	*	549,463,570	2,514,716,730	1,583,240,133
Dokolo	*	3,755,061,893	*	177,623,428	66,399,500	3,999,084,821	1,665,723,750
Buliisa	*	2,649,945,136	12,000,000	12,506,900	86,721,010	2,761,166,146	917,170,735
Maracha-Terego	*	2,268,566,500	*	4,999,999	300,292,144	2,573,858,443	2,268,054,810
Bukedea	*	1,973,526,747	312,973,160	50,422,000	896,844,144	3,233,766,051	3,638,954,439
Bududa	*	1,275,680,243	6,666,666	115,350,478	522,523,655	1,920,221,042	64,022,455
Iyanrone	5,997,800	1,906,047,669	169,500,000	4,000,000	311,012,507	2,396,557,916	2,192,148,248
Amudat	*	1,324,407,883	29,935,713	*	54,000,000	1,408,343,596	1,630,856,615
Buikwe	9,997,000	11,398,225,501	*	54,367,959	3,823,699,308	15,286,289,768	13,338,029,020
Buyende	6,000,000	2,094,952,312	17,844,950	*	514,375,394	2,633,172,656	2,660,232,237
Kyeggywa	21,399,900	7,613,799,122	16,500,000	56,699,889	371,416,877	8,079,815,788	1,676,646,726
Lamwo	*	5,932,984,575	*	75,654,846	901,865,579	6,910,505,000	2,315,598,140
Oruke	*	1,702,083,049	88,955,164	30,444,000	63,365,099	1,884,847,312	2,303,664,235
Zombo	*	*	*	*	*	*	*
Alebtong	*	3,051,810,138	*	63,494,782	229,371,103	3,344,676,023	*
Buabbuli	15,000,000	2,528,674,996	21,499,996	300,690,666	1,240,330,710	4,106,196,368	2,673,608,150
Buvuma	32,856,158	691,276,101	10,000,000	9,000,000	803,512,080	1,546,644,339	2,015,858,157
Gomba	*	1,632,801,391	52,500,002	37,980,499	258,208,240	1,981,490,132	23,000,000
Kiryandongo	*	1,811,926,919	135,999,910	65,744,868	17,150,000	2,029,921,697	8,701,261,379
Luuka	*	1,608,604,084	*	*	321,033,982	1,929,638,066	1,076,053,527
Namayingo	22,992,000	1,840,913,762	12,950,000	42,056,000	1,610,094,391	3,529,006,153	1,795,050,934
Ntoroko	*	1,992,488,987	5,600,000	21,998,055	16,838,792	2,036,925,834	1,180,867,536

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Government	Non Produced Assets		Buildings & Structures		Transport Equipment		Machinery & Equipment		Other Assets		Total value of Physical Assets purchased during the period 30-06-20		Total value of Physical Assets purchased during the year 30-06-19 Shs.
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	
Serere	-	2,538,055,237	-	-	101,399,060	-	833,619,280	-	3,473,073,577	-	3,204,996,769	-	
Kyankwanzi	-	2,261,984,440	17,500,000	31,244,000	-	157,618,799	-	2,468,347,239	-	3,286,768,826	-		
Kalungu	-	2,766,310,243	42,993,860	-	2,998,000	80,539,855	-	2,892,841,958	-	1,313,103,745	-		
Lwengo	5,550,000	2,347,282,978	10,000,000	54,062,000	-	301,878,416	-	2,718,773,394	-	4,379,935,168	-		
Bukomansimbi	-	2,327,669,854	14,005,000	517,724,050	-	-	-	2,859,398,904	-	557,102,633	-		
Mitooma	-	1,106,253,971	-	65,023,724	-	1,425,078,845	-	2,596,356,540	-	3,240,148,940	-		
Rubirizi	97,323,169	3,164,518,201	149,998,256	15,445,601	-	-	-	3,427,285,227	-	1,377,039,968	-		
Ngora	-	2,019,573,496	49,136,952	-	-	303,849,416	-	2,372,559,864	-	2,140,533,362	-		
Napak	-	1,406,651,225	-	-	43,615,960	610,790,606	-	2,061,057,791	-	1,961,753,392	-		
Kibuku	8,633,573	2,495,527,868	150,486,157	43,005,129	-	604,783,970	-	3,302,436,697	-	2,470,959,969	-		
Nwoya	-	2,636,255,464	142,816,638	-	53,689,796	54,547,000	-	2,887,308,898	-	2,460,080,152	-		
Kole	-	2,816,661,572	64,288,131	-	32,694,999	911,485,508	-	3,825,130,210	-	2,685,955,364	-		
Butambala	41,159,689	1,345,833,644	-	-	89,139,298	137,246,832	-	1,613,379,463	-	1,597,423,721	-		
Sheema	-	2,227,628,669	51,615,951	-	7,400,000	143,649,805	-	2,430,294,425	-	1,963,279,186	-		
Buhweju	-	2,138,644,208	341,435,752	-	-	-	-	2,480,079,960	-	1,559,897,716	-		
Agago	-	2,097,429,183	31,100,571	21,199,999	-	966,568,244	-	3,116,297,997	-	885,037,256	-		
Kween	-	2,343,769,037	-	-	39,999,850	336,154,455	-	2,719,923,342	-	1,402,943,168	-		
Kagadi	-	2,805,865,723	23,400,000	68,167,176	-	643,044,114	-	3,540,477,013	-	5,307,498,814	-		
Kakumiro	-	2,711,379,221	49,882,680	105,088,700	-	379,339,824	-	3,245,690,425	-	4,707,110,641	-		
Omoro	-	2,948,304,752	329,384,706	98,818,000	-	1,436,081,763	-	4,812,589,221	-	4,792,115,501	-		
Rubanda	-	2,192,103,023	150,000,000	-	-	203,804,102	-	2,545,907,125	-	3,139,112,413	-		
Namisindwa	-	1,739,278,594	-	-	-	114,175,000	-	1,853,453,594	-	1,221,620,002	-		
Pakwach	-	-	-	-	-	-	-	-	-	1,032,585,764	-		
Butebo	31,521,000	2,336,393,843	11,410,000	-	24,018,400	35,470,000	-	2,438,813,243	-	1,685,343,360	-		

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

District Local Government	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Rukiga	1,430,303,072	177,180,796	139,545,644	19,408,179	1,766,437,691	629,165,517	
Kiyotera	1,606,170,690	36,500,000	15,719,000	1,476,500	1,659,866,190	2,152,042,732	
Bunyagabu	28,451,818	1,860,081,152	9,950,000		300,985,118	2,199,468,088	1,569,170,461
Nabilatuk		1,354,168,221	242,000,000	21,413,000	331,502,051	1,949,083,272	2,373,803,614
Bugweri		1,634,438,106	14,600,000	22,540,000	291,745,703	1,963,323,819	2,027,629,822
Kassanda		2,288,619,531			2,528,022	2,291,147,553	1,289,070,096
Kwania		2,589,593,729	132,911,191	18,500,000	118,374,629	2,919,379,549	1,803,309,137
Kapelebyong		1,180,134,088	10,000,000	47,700,000	130,901,672	1,368,735,760	1,971,379,091
Kikuube		5,315,383,831	199,928,500	23,836,593	105,576,000	5,644,724,924	
Obongi		4,322,872,762	1,212,083,508	412,660,060	1,333,170,780	7,280,787,110	
Kayo		1,821,767,634	353,872,709	15,180,000	193,166,852	2,383,987,195	
Rwampara		2,055,231,755	159,975,000	73,273,129	47,510,456	2,335,990,340	
Kitagwenda		647,765,543	146,984,000		144,700,086	939,449,629	
Madi-Okollo							
Karonga							
Kalaki	4,445,750	1,669,577,702	162,000,000	126,618,415	239,795,647	2,202,437,514	
Total for 30 June 2020	6,771,794,542	318,334,524,818	8,183,007,238	9,723,037,445	77,404,820,925	420,417,184,968	341,394,648,124
Total for 30 June 2019	576,453,311	234,234,455,369	85,111,071,644		21,472,667,700	341,394,648,024	

ACCOUNTANT GENERAL'S OFFICE
LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

Municipal Councils

Municipal Council	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Arua Municipal Council	77,958,686	-	71,830,255	11,999,999	160,888,940	-	-
Entebbe Municipal Council	143,653,167	-	-	2,638,686,540	2,782,333,707	37,593,077,824	-
Fort-Portal Municipal Council	149,860,764	19,280,000	9,996,600	-	179,137,364	17,721,596,981	-
Gulu Municipal Council	113,056,850	42,796,803	48,018,000	28,000,000	231,871,653	99,747,116,058	-
Jinja Municipal Council	6,795,945,267	189,668,400	70,000,000	33,986,000	7,089,599,667	46,181,170,069	-
Kabale Municipal Council	672,705,281	-	19,270,000	-	691,975,281	18,456,717,591	-
Lira Municipal Council	2,712,000	27,147,000	3,000,000	34,490,000	5,349,998	72,698,998	78,447,716,092
Masaka Municipal Council	2,030,605,658	13,000,000	-	-	2,043,605,658	39,050,846,887	-
Mbale Municipal Council	212,267,728	-	19,227,000	-	231,494,728	65,106,627,116	-
Mbarara Municipal Council	58,328,270	3,082,011,179	-	15,550,772	54,812,455	3,210,702,676	52,003,135,394
Moroto Municipal Council	414,624,819	58,000,000	63,400,001	15,222,000	551,246,820	9,847,404,940	-
Soroti Municipal Council	303,861,953	-	-	4,285,386	-	308,147,339	87,178,572,949
Tororo Municipal Council	4,844,000	463,613,093	12,792,210	-	5,500,000	486,749,303	25,596,814,808
Kasese Municipal Council	1,468,116,017	49,591,000	57,455,580	-	-	1,575,162,597	7,250,370,661
Holma Municipal Council	-	237,842,400	-	-	5,400,000	243,242,400	35,248,544,747
Mukono Municipal Council	-	694,824,770	-	61,283,651	14,190,000	770,298,421	14,679,910,885
Iganga Municipal Council	-	615,162,314	-	-	-	615,162,314	9,612,660,205
Masindi Municipal Council	580,083,943	33,500,000	39,213,000	134,700,624	-	787,497,567	3,263,526,045
Ntungamo Municipal Council	-	-	-	-	-	-	-
Busia Municipal Council	12,855,000	419,187,031	-	-	7,476,000	439,518,031	8,055,446,351
Bushenyi-Ishaka Municipal Council	6,935,000	82,803,420	-	58,964,726	1,080,000	149,783,146	2,484,573,870

ACCOUNTANT GENERAL'S OFFICE

LOCAL GOVERNMENT CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Consolidated Statement of stores and other assets (physical assets) acquired

[As submitted and signed by accounting Officers]

Municipal Council	Non Produced Assets	Buildings & Structures	Transport Equipment	Machinery & Equipment	Other Assets	Total value of Physical Assets purchased during the period 30-06-20	Total value of Physical Assets purchased during the year 30-06-19
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Rukungiri Municipal Council	512,121,799	6,394,328	-	-	518,516,127	2,032,525,292	
Nansana Municipal Council	408,121,398	339,999,997	117,348,182	85,273,799	1,681,530,861	3,925,292,655	
Makindye Subdistrict	4,099,923,837	-	211,070,954	40,732,002	4,351,726,793	8,964,839,120	
Kira Municipal Council	875,329,992	530,089,083	385,146,966	75,551,073	1,866,117,114	7,911,622,408	
Kisoro Municipal Council	50,000,000	361,608,741	-	-	411,608,741	2,800,870,791	
Mityana Municipal Council	231,639,383	-	14,259,000	48,077,000	293,975,383	2,127,319,617	
Kigum Municipal Council	522,836,390	7,500,000	11,976,000	-	542,312,390	1,305,176,434	
Koboko Municipal Council	12,845,619	473,022,174	33,285,000	7,047,710	28,999,994	605,200,497	4,444,208,296
Mubende Municipal Council	734,138,065	-	108,167,496	78,941,000	921,246,561		
Kamuli Municipal Council	4,057,000	171,137,137	20,942,740	-	421,156,859	238,293,736	1,273,295,634
Lugazi Municipal Council	28,843,000	705,933,080	-	20,785,386	-	755,566,466	3,809,641,774
Kamuli Municipal Council	104,813,823	352,073,541	-	7,599,200	35,424,000	499,910,564	2,041,456,715
Kapchorwa Municipal Council	3,000,000	250,443,075	56,999,999	1,599,999	14,198,000	336,241,073	1,185,182,620
Ibanda Municipal Council	-	243,133,862	-	2,149,500	79,000	245,362,362	1,985,129,721
Njeru Municipal Council	-	-	-	-	-	-	5,285,013,548
Apac Municipal Council	-	78,883,012	75,335,760	36,434,971	63,151,247	253,804,000	2,825,042,639
Nebbi Municipal Council	13,285,386	99,008,181	3,000,000	8,000,000	10,308,180	133,601,747	1,642,146,919
Bugiri Municipal Council	13,874,784	261,024,500	-	12,500,000	1,649,280	289,048,564	850,133,343
Sheema Municipal Council	6,030,000	585,536,129	-	-	13,675,121	605,241,250	698,092,054
Kotido Municipal Council	-	172,176,206	-	59,919,637	10,900,000	242,095,843	1,658,899,000
Total for 30 June 2020	730,550,280	29,995,187,929	1,598,780,992	1,583,383,400	3,504,614,171	37,412,516,772	714,491,509,553
Total for 30 June 2019	662,279,725,434	-	-	44,288,898,607	7,922,884,312	714,491,509,353	-