

OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF GULU DISTRICT LOCAL GOVERNMENT
FOR THE YEAR ENDED 30TH JUNE 2019

OFFICE OF THE AUDITOR GENERAL
UGANDA

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List of Acronyms

Acronym	Meaning
BOU	Bank of Uganda
CoC	Certificates of Compliance
CWC	Community Watershed Committee
GoU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
LGFAM	Local Government Financial and Accounting Manual
NDP	National Development Plan
NPA	National Planning Authority
NUSAF	Northern Uganda Social Action Fund
PBS	Performance Budgeting System
PFMA	Public Finance Management Act
TSSA	Treasury Sub Single Account
TSA	Treasury Single Account
UgIFT	Uganda Intergovernmental Fiscal Transfers Program for Results
UGX	Uganda Shillings
URF	Uganda Road Fund

REPORT OF THE AUDITOR GENERAL
ON THE AUDIT OF FINANCIAL STATEMENTS OF GULU DISTRICT LOCAL
GOVERNMENT

FOR THE YEAR ENDED 30TH JUNE 2019

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of Gulu District Local Government, which comprise the Statement of Financial Position as at 30th June 2019, the Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of Gulu District Local Government for the year ended 30th June 2019 are prepared, in all material respects, following section 51 of the Public Finance Management Act (PFMA), 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit following the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the District following 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 following 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 financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and when forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined the matters described below as the key audit matters to be communicated in my report:

1.0 Implementation of Budget approved by Parliament

It has been observed over years that activities that are planned and budgeted for by Local Governments are either poorly implemented or not implemented at all, which affects service delivery, the improvement of the people's wellbeing and the country's ability to attain the National Development Plan (NDP) II goals. Also, there have been increased requests from Parliament, Local Leaders and the citizenry in general for special audits, all pointing to the ineffective implementation of various programmes. I, therefore, considered the risk that there may be challenges in budget implementation.

It is against this background that budget performance was considered as a key audit matter for the audit year. The focus was on the attainment of planned outputs, which greatly affect the wellbeing of communities and have a bearing on the attainment of programme objectives as stated in the statement of performance. Consequently, I developed specific audit procedures to;

- Establish the revenue performance for the year under review (extent of revenue collection, including local revenue).
- Ascertain the extent of absorption of released funds, including conditional grants and donor funds.
- Assess the extent of attainment of key planned outputs.

Based on the procedures performed, I made the following observations;

S/N	Issue/Observation	Recommendation(s)																																																		
1.1	<p>Local Revenue Performance</p> <p>Section 3.3(1) of the LGFAM, 2007, under budget principles guides that estimates must reflect revenue, which can be realized from anticipated conditions. Section 3.4.1(4) further requires realistic revenue forecasting as a precondition for successful budgeting.</p> <p>I reviewed the statement of appropriation accounts in financial statements; and noted that out of the revised budgeted total revenue of UGX. 34,425,432,088 for the year 2018/19, UGX.38,609,680,482 was collected representing a performance of 96.7% of the target. The performance of each revenue source is summarized in the table below;</p> <table border="1"> <thead> <tr> <th>Revenue Source</th> <th>Revised Approved Budget</th> <th>Warrants</th> <th>Variance</th> <th>%age performance</th> </tr> </thead> <tbody> <tr> <td>Taxes</td> <td>127,968,028</td> <td>137,968,028</td> <td>10,000,000</td> <td>107.8</td> </tr> <tr> <td>Non-Tax Revenue</td> <td>638,414,972</td> <td>628,414,972</td> <td>10,000,000</td> <td>98.4</td> </tr> <tr> <td>Sub Total</td> <td>766,383,000</td> <td>766,383,000</td> <td>0</td> <td>100</td> </tr> <tr> <td>Transfers from Consolidated fund</td> <td>24,881,053,554</td> <td>24,829,032,759</td> <td>52,020,795</td> <td>99.8</td> </tr> <tr> <td>Grants Received</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Transfers from other Gov't Units</td> <td>8,066,995,534</td> <td>7,707,269,668</td> <td>359,725,866</td> <td>95.5</td> </tr> <tr> <td>Grants from International Orgn</td> <td>711,000,000</td> <td>0</td> <td>711,000,000</td> <td>0</td> </tr> <tr> <td>Sub Total</td> <td>33,659,049,088</td> <td>32,536,302,427</td> <td>1,122,746,661</td> <td>96.7</td> </tr> <tr> <td>Grand Total</td> <td>34,425,432,088</td> <td>33,302,685,427</td> <td>856,510,890</td> <td>96.7</td> </tr> </tbody> </table> <p>The local revenue performance of 100% and the overall revenue performance of 96.7% is commendable as it enhances the funding of planned activities, which in turn improves service delivery, if well spent.</p> <p>The Accounting Officer attributed the above performance to the</p>	Revenue Source	Revised Approved Budget	Warrants	Variance	%age performance	Taxes	127,968,028	137,968,028	10,000,000	107.8	Non-Tax Revenue	638,414,972	628,414,972	10,000,000	98.4	Sub Total	766,383,000	766,383,000	0	100	Transfers from Consolidated fund	24,881,053,554	24,829,032,759	52,020,795	99.8	Grants Received	0	0	0	0	Transfers from other Gov't Units	8,066,995,534	7,707,269,668	359,725,866	95.5	Grants from International Orgn	711,000,000	0	711,000,000	0	Sub Total	33,659,049,088	32,536,302,427	1,122,746,661	96.7	Grand Total	34,425,432,088	33,302,685,427	856,510,890	96.7	<p>I commended the Accounting Officer and advised that the revenue performance is sustained.</p>
Revenue Source	Revised Approved Budget	Warrants	Variance	%age performance																																																
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	stringent revenue collection measures put in place by the council in respect of local revenue.										
1.2	<p>Unrealistic budget estimate for donor funding</p> <p>Section 10 (a) of the PFMA, 2015 requires the annual budget to indicate the financing estimates for the financial year to which the budget relates. These estimates should be realistic and achievable by management. It was noted that the district budgeted to receive donor funds of UGX.711,000,000 which was not realised. No evidence was availed to show that the estimate was based on any memorandum of understanding with any donor, rendering the budget estimate unrealistic.</p> <p>Unrealistic budget estimates lead to poor planning which may result in over commitments with the anticipation of realization of revenue.</p> <p>The Accounting Officer explained that the budget provision was based on the assumption that the district would again receive donor funds from UNICEF for immunization, GAVI for HIV and World Health Organization, as was the case the prior year.</p>	I advised the Accounting Officer to ensure that donor budget estimates are based on an undertaking and should be realistic and achievable to enable proper planning. In instances where funds are not realized, the budget ought to be revised.									
1.3	<p>Absorption of funds</p> <p>Section 15 (1) of the Public Finance and Management Act, 2007 states that after approval of the annual budget by Parliament, the Secretary to Treasury shall issue the annual cash flow plan of Government, based on the procurement plans, work plans and recruitment plans approved by Parliament. Section 15 (2) states that the annual cash flow plan issued under subsection (1) shall be the basis for the release of funds by the Accountant General to the Accounting Officers. Further to this, section 15 (3) requires an Accounting Officer to commit the budget of a vote, based on the annual cash flow plan issued under this section.</p> <p>I observed that out of the total warrants of UGX.33,302,685,427, UGX.28,216,604,934 was spent by the entity representing an absorption level of 84.73%. Refer to Table below;</p> <table border="1" data-bbox="268 1305 1066 1451"> <thead> <tr> <th>Warrants (Release) [A]</th> <th>Expenditure [B]</th> <th>Unspent [A-B]</th> </tr> <tr> <th>Billion</th> <th>Billions</th> <th>Billions</th> </tr> </thead> <tbody> <tr> <td>33.303</td> <td>28.217</td> <td>5.086</td> </tr> </tbody> </table> <p>The above implies that the district was unable to absorb all the available funds to implement the district activities.</p> <ul style="list-style-type: none"> The Accounting Officer attributed the unspent balances of UGX.4.4 billions to wages and salaries. He explained that the fact that the budget for Gulu District has never changed since the creation of Omoro District Local Government which leads to the district receiving excess funds under salaries and wages. 	Warrants (Release) [A]	Expenditure [B]	Unspent [A-B]	Billion	Billions	Billions	33.303	28.217	5.086	I advised the Accounting Officer to liaise with Ministry of Finance Planning and Economic Development to address the anomaly.
Warrants (Release) [A]	Expenditure [B]	Unspent [A-B]									
Billion	Billions	Billions									
33.303	28.217	5.086									
1.4	<p>Implementation of Key Outputs</p> <p>Section 45 (3) of the PFMA, 2015 states that, an Accounting Officer shall enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan.</p> <p>In order to achieve its mandate, the district planned to implement and achieve both recurrent and development activities under various programme and projects. The key deliverables for the financial year under review are detailed in Appendix I.</p>	I advised the Accounting Officer to enhance supervision and monitoring for all programs implementation in order to achieve the objectives of National Development Plan II.									

	The good performance under NUSAF ₃ and Uganda Road Fund was attributed to close supervision and monitoring of activity implementation.	
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Emphasis of Matter

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

2.0 Accumulated Payables

Included in the payables balance disclosed in Note 22 on page 37 of the financial statements is UGX.3,105,261,425 which relates to sundry creditors/court awards.

There is a risk that the District property may attached for failure to settle the court award promptly.

The Accounting Officer explained that the District got a court order that resulted in the attachment of some district land by the court bailiffs as an alternative means of offsetting its court commitments. By the close of the financial year under review, court bailiffs had disposed some of the land to a tune of UGX.1,680,000,000 as communicated by the court bailiffs. However, the money did not go through the district normal system of operation for revenue to be recognized and expensed to offset the court costs.

The Accounting Officer further stated that the district had communicated to the Accountant General for guidance on the recognition of revenue and expense to reduce the outstanding court award obligation which response was being awaited.

I advised the Accounting Officer to follow up on the matter with the Accountant General and ensure the revenue and expenditure in question are recognized in the financial statements.

Other Information

The Accounting Officer is responsible for the Other Information. The Other Information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The Other Information does not include the financial statements and my auditors’ report thereon. My opinion on the financial statements does not cover the Other Information and I do not express an audit opinion or any form of assurance conclusion thereon.

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

Management’s Responsibility for the Financial Statements

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

The Accounting Officer is also responsible for the preparation of financial statements following the requirements of the Public Finance Management Act (PFMA), 2015 and the Financial Reporting Guide, 2018 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

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 following 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 based on these financial statements.

As part of an audit following 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 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 to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the District'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 District's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the District 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 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

Following 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

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

3.0 Uganda Intergovernmental Fiscal Transfers Program for Results (UgFIT).

The Uganda Intergovernmental Fiscal Transfers Program for Results (UgIFT) is a Government Program being implemented under the Ministries of Health, Education, through the Districts and municipal councils. The program which started in the financial year 2018/19 was designed to address the financing gaps in service delivery specifically in the Health and Education sectors.

The audit objective was to establish whether; Project funds were budgeted, disbursed and utilized in the implementation of planned project activities.

The District budgeted to construct Palaro Seed secondary school and signed a contract with M/s.Davrigh Company (U) Ltd on 13th May 2019 under Procurement Ref. MoES/Wrks/2018-2019/00119 at a contract sum of UGX.1,757,391,000 with a contract period of three years running from 2018/2019- 2020/2021.

The District realised UGX.464,632,599 for construction of which UGX.301,700,578 was advanced to contractor leaving the balance of UGX.162,932,021 which was diverted to the construction of staff housed and pit latrines at Paibona Primary School and Omoti Primary School.

3.1 Status of Implementation

An review of the seed school construction project revealed the following;

3.1.1 Delayed implementation of Project works

Documents review and interviews conducted revealed that civil works in respect of Palaro Seed Secondary School had not commenced despite an advance of UGX.301,700,578 to the contractor against an advance bank guarantee which expired on 30th September 2019.

In a letter dated 22nd/7/2019, the project coordinator of M/s.Davrigh Co Ltd informed the project manager that they had traversed a distance of more than 120km radius

from the site looking for the specified hard burnt clay bricks but had failed to get the clay bricks sufficient for the works. The co-ordinator indicated that the challenge had two major impacts;

- It was going to delay the progress of the project since it is a key material required during the implementation of the project.
- It was making the project unpopular to the locals because it was not supporting them financially.

The communication by the contractor requested for attention and Technical advice concerning the challenge. After consultations with the Ministry of Education over the specification of the bricks to be used and obtaining a no objection works ought to have started. However, little works had been done by the time of audit conclusion as shown below;-



The Accounting Officer explained that the land for Palaro Seed Secondary School is located in a virgin land without any existing structure; the land, therefore, required physical planning before any development could take place.

Regarding local materials in the project area, the bricks are burnt clay brick sand, hard cores, and aggregates. However, the regional largely lacks burnt clay bricks as specified and provided for in the technical specifications. Sourcing of burnt clay bricks caused delays in project implementation.

I advised the Accounting Officer to respond to the contractor’s request to minimise on the delay.

3.3 Lack of a Land Title for Palaro Seed School

Section 58(4) of the LGFAR 2007 states that, to comply with required accounting system, the properties, and assets of local government, shall be properly registered, titles issued, and valued and that requirements shall apply to both movable and immovable properties and assets and it shall constitute a fixed asset register.

Further, in a letter dated 10th May 2019 from the Permanent Secretary Ministry of Education and Sports to the Chief Administrative Officer, it was required that the Local Government kick-starts the process of acquiring a land title for the identified land. It was noted that the land had not yet been surveyed.

Lack of a land title exposes the Government investment to risk in case of a land dispute.

The Accounting Officer explained that the process of acquiring land title was ongoing.

I advised the Accounting Officer to expedite the process of obtaining a land title to avoid encroachment and land disputes.

4.0 Implementation of the Uganda Road Funds

Uganda Road Fund (URF) is a Government of Uganda programme with an overall purpose of ensuring that all public roads are maintained at all times through the provision of adequate and stable financing for routine and periodic maintenance undertaken by designated agencies. Road maintenance is essential to: preserve the roads in their originally constructed condition; protect adjacent resources; provide reliable transport at reduced costs along the routes and contribute to the economic welfare of the communities.

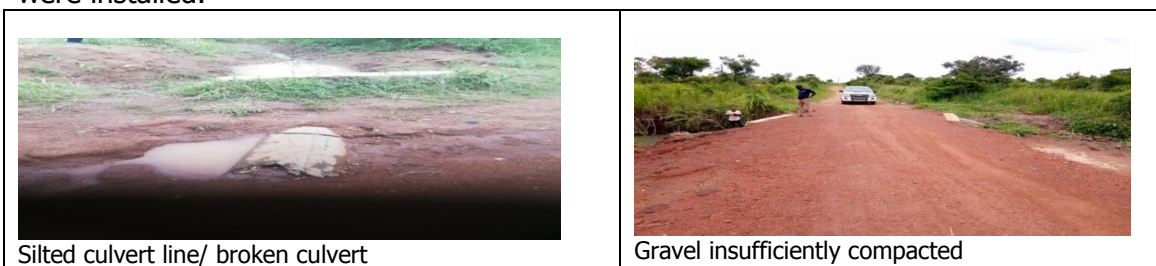
The objectives of my audit were to ascertain whether the budgeted amounts were fully released and spent in line with the intended purposes and assess whether the programme activities were implemented following the work plan and to the desired quality.

During the year under review, the district received UGX. 672,244,981 for routine manual maintenance, routine mechanised maintenance, periodic maintenance, and emergency activities on several District roads using Road gangs and the force Account mechanism.

However; the following observations were made;

i) Paicho- Patiko (22.4km).

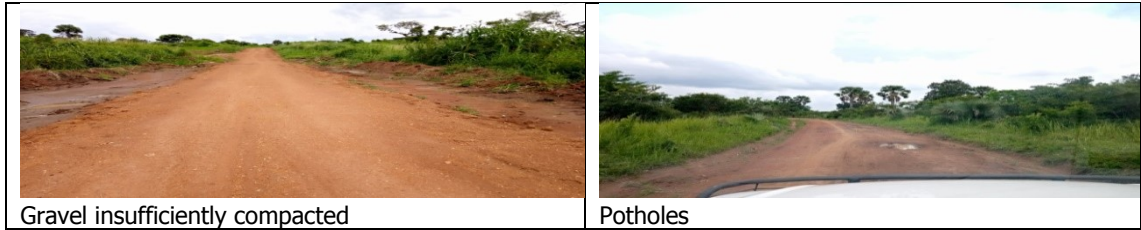
It was observed that the works were done but the road had potholes in some sections a broken culvert, a silted culvert line and water was crossing the road in some part. Gravel was insufficiently compacted along sections where Armco culverts were installed.



ii) Patiko Headquarter- Gwengdiya (11km).

It was observed that though grading and graveling were done, the gravel was not sufficiently compacted and the road had developed some potholes.

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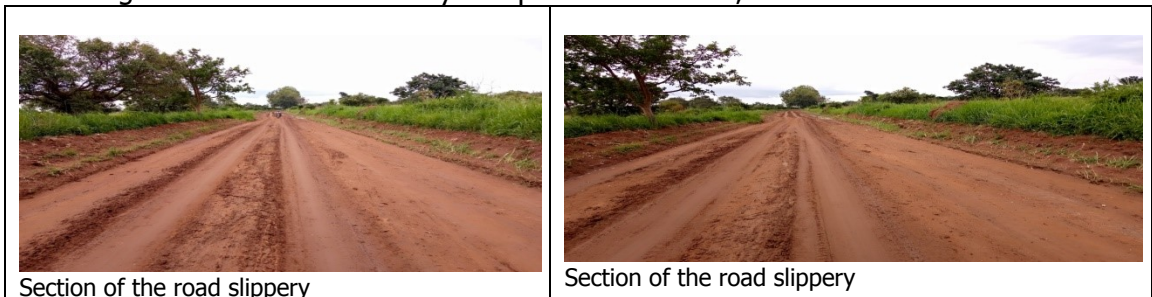
iii) Awach- Paibona Road (19.6km).

It was observed that 13km was graveled but the water had swept away half of the road at chainage 10.9 requiring immediate intervention as shown below.



iv) Abera- Awach (19.2km).

It was observed that the road was graveled, but a section of the road was slippery as the gravel was not sufficiently compacted as shown;



The Accounting Officer explained that activities undertaken on this section of the road were bush clearing, reshaping of existing road formation, the opening of mitre and side drains and spot gravelling of the bad section. The district did not plan for other drainage works.

5.0 Implementation Of Northern Uganda Social Action Fund Three (NUSAF₃)

NUSAF 3 is a World Bank funded project supposed to leverage on the achievements of NUSAF 1 and 2 to ensure the inclusion of the poor and vulnerable populations of the Northern part of the country in the country's development process.

The audit objective was to establish whether the Project planning and beneficiary selection were properly undertaken, funds were timely released, and whether project implementation was properly undertaken. Also, I ascertained whether reporting, accountability, and audit were done according to the requirements of the project and that project asset was properly managed.

It was observed that during the year the District received UGX.5,207,691 for NUSAF₃ programme.

5.1 Project Implementation

The project Guidelines and Financing Agreements require the CWC to ensure effective implementation of the subprojects. Section 6.2.6 of the NUSAF₃ Guidelines requires that at the time of implementation of the sub-projects, the potential environmental and social impacts identified and mitigation measures are taken.

A review of the project implementation revealed the following;

5.1.1 Notable Project Achievements (Success Stories)

Inspection of NUSAF₃ sub-projects in the district revealed that the district registered notable achievements under Sustainable Livelihood Pilot (SLP). Some of these include Dii - cwinyi Self-help Group and Peko mito tic self-help group. For details of sub-projects with notable achievements, refer to **Appendix II**.

Interview with the sub-project members revealed that the achievements were majorly attributed to;

- Adherence to the 5 core principles of NUSAF₃ which is weekly savings, weekly meeting, proper record keeping, timely loan repayments and inter loaning amongst group members.
- Daily attendance by members and all get involved in the business.
- The creativity of the groups, in introducing a penalty for late payments.
- Leadership skills after the training they received.
- They were already existing business groups so it was not a problem working as a team.
- Cooperation among members who feel they owned the project.
- Support visits by the Village Livelihood Improvement Committee (VLICs) and the Community Business Agents (CBAs).
- Intercluster meetings and visits to exchange knowledge and various experiences during the visits.

These are lessons for other sub-project members to learn from.

5.1.2 Delayed Project Implementation

Audit inspection revealed that 4 of the sampled sub-projects in the district delayed being implemented as shown in **Appendix III**.

A review of documents, Physical implementation performance reports, and monitoring and evaluation (M&E) reports together with interviews with Community Business Agents and Community facilitators revealed the main challenges to include;

- Delays in capturing details in the biometric machine due to network problem, slowness in loading watershed information and blocked sim cards.
- Some Labour Intensive Public Works (LIPW) sub projects are very demanding in terms of materials and take much more than the stipulated percentage.
- Some of the community members still struggle to appreciate the 30% savings which is mandatory in the LIPW sub- component.
- Political interference in sub component which makes the work very difficult particularly for the technical team.
- Many of the Community Interest Groups (CIGs) struggle to follow the 5 core principle which is a requirement.
- The groups still struggle with issues on group dynamics and affect the cohesion of the groups.
- Most of the group members are illiterate and struggle to cope especially when it comes to comprehending and internalizing the concept of the project requirements.
- Some of the Village Livelihood Investment(VLIC) lack the financial knowledge that should help steer the pilot project to another level.
- The management of the SHGs is quite demanding and yet the CBAs are paid very little at the end of the day.
- Misunderstanding by some landowners also led to delays in project implementation.
- The number of women beneficiaries which outweighs the number of men beneficiaries implied handling harder tasks like uprooting of trees stumps and anti-hills.
- Unwillingness to save by some CIG members and irregular attendance at weekly meetings by some CIG members.
- Verification of self Help groups took a lot of time as Gulu graduated up to 149 self Help groups.

The above challenges led to delays in the implementation of work and hence less output in some projects.

The Accounting officer explained that the district was arranging refresher training for the CBAs and CFs

I advised the Accounting Officer to facilitate CBAs and CFs to quicken the process of sensitization and change the community's mindset.

6.0 Management of the Youth Livelihood Project (YLP)

The Youth Livelihood Programme (YLP) is a Government Programme implemented under the Ministry of Gender, Labour and Social Development (MoGLSD), aimed at responding to the existing challenge of unemployment among the Youths.

The programme provides support to the vulnerable youth in form of revolving funds for skills development projects and income generating activities initiated by youth groups.

The audit objective was to establish whether; all funds budgeted for YLP during the period under review were released and used only for the program, outstanding advances to the youth groups were repaid following the agreed repayment schedule and to establish reasons for failure or delays to repay the funds.

The following observations were made;

6.1 Low recovery of Youth Livelihood Program (YLP) funds

Section 6 (i) requires all the Project Grants disbursed to each Youth Interest Group (YIG) to be treated as a Revolving Fund to be repaid following the Project Financing Agreement between the District Local Government and the beneficiary Youth Interest Group, witnessed by the Area Resident State Attorney.

However, an analysis of the recovery of the programme funds revealed that out of UGX.576,878,157 due for recovery only UGX.125,659,168 (22%) was recovered leaving UGX.451,218,989 (78%) outstanding.

It was further noted that 16 youth interest groups had nil deposit since the groups received funds way back in 2015, 2016, 2017, and 2018 as shown in **Appendix IV**.

According to the monitoring reports availed, poor recovery of the revolving funds was attributed to several factors which include the following:

- Inadequate operational funds for monitoring project implementation and recoveries of funds from ever increasing youth groups. Some of the groups are located in the new district of Omoro which was carved out of Gulu District.
- Mismanagement of funds by some group leaders of the Youth Interest Groups. Examples of such groups include; Oguru Ulonygiu Produce buying and selling, Adak Alliance Piggery Project, Pok Ogali Youth Ox-Cultivation Project, Patwol Can Kaya Ox-Cultivation, Kiteny Tam Pi Diki Youth Piggery Project, Awalaboro Ox-Cultivation, Acutomer Par Pi Anyim Ox-Cultivation, Owak Youth Piggery Project, Oturuloya Produce Buying & Selling, Paromo Jale Ber Youth Piggery, Obiya Youth Piggery, hence a total of UGX. 86,268,350 will never be recovered from the above groups since they do not exist. **Appendix V refers.**
- Most groups came together to access funds and after accessing funds, they disintegrated.

because of the above, there is a risk that full recovery will not be realized.

Failure to recover the revolving funds from the Youth Interest Groups defaulters does not only deny other approved youth groups access to the funds but also defeats the overall strategic objectives of the programme.




The Accounting Officer stated that the Council had written to the District Police Commander seeking support from Police to recover the funds.

I advised the Accounting Officer to invoke the guidelines and other recommended measures to ensure the full recovery of the revolving fund.

6.2 Project Inspection

Inspection of 2 YLP projects in the sectors of Agriculture and poultry, namely Patalira Youth Animal Traction and Unyama A Diro Pe Rom Youth Poultry revealed that the poultry project was no longer in existence with it owing UGX. 8,259,000 (inclusive of a 5% service fee of UGX. 429,000) having received UGX.8,580,000 on the 19-Nov-2018 and the former owing UGX. 9,400,000 (exclusive of a 5% service fee) having received UGX. 9,400,000 on the 19th March 2019.

Government stands to lose the funds in question as inspection further revealed that there was no activity on the ground for the poultry project as shown in the summary below;

Project name	Sector	Pictures	Remarks
Patalira Youth Animal Traction	Agriculture	 <p>Oxen for the group</p>  <p>Group members in the rice garden</p>	<p>Group received UGX.9,400,000 on 19-Mar-2019. Bought 8 bulls, 2 Ox-ploughs, and have planted rice on 11 acres of land. Weeding already done. Planning to plant millet in September 2019.</p> <p>Challenges; 2 members left the group (ladies) -The rice garden was attacked by Hippos which destroyed the rice.</p>
Unyama A Diro Pe Rom Youth Poultry	Poultry	 <p>Empty chicken house</p>	<ul style="list-style-type: none"> • Group received UGX 8,580,000 on 19-Nov-2018 • Only UGX 750,000 has been recovered to date. The project is no longer in existence because all the birds died. Only 2 people still existed in the group as the 9 left the group. <p>Challenges;</p> <ul style="list-style-type: none"> - Lack of market for the birds when they mature. - Members got busy and others got jobs - Lack of a veterinary doctor to help when birds got sick. - 2 members only remained in the group

The Accounting Officer explained that a recovery plan had been developed and was being enforced with the help of the Police.

I advised the Accounting Officer to devise a more feasible recovery plan for the revolving funds involving other stakeholders to avert heavy losses for Government.

7.0 Uganda Women Entrepreneurship Program (UWEP).

The Uganda Women Entrepreneurship Programme (UWEP) is an initiative by the Government to improve women's access to financial services, equip them with the skills for enterprise growth, value addition, and marketing of their products and services. The women are availed with interest-free revolving credit to initiate or strengthen their enterprises.

The audit objective was to establish whether; all funds budgeted under UWEP during the period under review were released and used only for the program, outstanding advances to the women groups were repaid following the agreed repayment schedule and to establish reasons for failure or delays to repay the funds.

The following observations were made;

7.1 **Non-compliance with Repayment Schedules**

Chapter 6 (i & ii) of the youth livelihood program guideline document similarly used for UWEP provides that all the Project Grants disbursed to each Youth Interest Group (YIG) will be treated as a Revolving Fund to be repaid following the Project Financing Agreement between the District Local Government and the beneficiary Women Interest Group.

It further provides that the scheduling of the repayment should be based on the project maturity, business plan and cash flow projections generated at the design of the project.

However, an analysis of the recovery of the programme funds revealed that out of UGX. 230,679,500 due for recovery only UGX.107,919,800 (47%) was recovered leaving a balance of UGX. 122,759,700 (53%) outstanding as shown in **Appendix VI**.

Delayed repayment was attributed to various causes such as; bad season and change of weather, fluctuation in prices and losses made during peak season, competitive market because most of them deal in traditional crops, poor road network which affects market linkage, some 2 groups in Awach each lost a pair of oxen due to diseases i.e. Lacede Women group and Wot Tek Women's group, most women groups in Palaro Sub County are inaccessible by vehicles and are very far e.g. Oroko Waneno Anyim women group, hence difficulty in transporting their crops to the markets.

Failure to repay on time implies that other eligible groups are unable to access the funds since the programme operates as a revolving fund.

The accounting officer explained that he had instructed the focal point person to strengthen the monitoring of the affected Groups that had been rescheduled for repayment.

I advised the Accounting Officer to address the identified causes to ensure that all outstanding amounts are recovered.

7.2 **Project Inspection**

The physical inspection was carried out on 2 selected projects namely; Loyoboo Akem Kwene Women group and Anyomotwon Pit Odong Ki mon (Animal Traction) Ox-Cultivation and Produce buying and selling respectively; to ascertain whether they were being implemented following the operational guidelines.

Project name	Sector	Pictures	Remarks
Anyomotwon Pit Odong Ki Mon	Wholesale and Retail Trade	 <p>Produce store</p>	<ul style="list-style-type: none"> Project received UGX. 8,003,000 on 13-Dec-2018 and UGX 1,971,100 recovered. Produce in the store. Records were not seen because the member keeping them was not around.

Loyoboo Kwene group	Akem women	Agriculture		<ul style="list-style-type: none"> • Project received UGX 8,086,000 on 13-Dec-2018 but has not made any recoveries yet. • Bought 4 oxen and 2 ploughs plus chains, barbed wire and polls plus nails for the cral. • No records were seen except minutes of group meetings.
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Some of the group members

The Accounting Officer explained that the affected groups were still within their first year of implementation. The district had engaged the group leaders to have them rescheduled after completion of the first year in November 2019.

I advised the Accounting Officer to closely monitor the progress of recovery when recoveries become due.

8.0 **Water for Use and Water For Production**

According to the Budget Framework Paper FY2018/19 for the Ministry of Water and Environment, the water sector targeted to achieve an increased access to safe water and sanitation facilities for rural, urban and water for production uses through increase in access to safe water facilities in rural areas by 72% and increase in functionality of water supply systems in rural areas by 86%.

The following observations were made;

8.1 **Safe Water Coverage and Functionality**

However it was observed that water coverage for sub-counties of Patiko, Bungatira, Paicho and Layibi and Pece Division were below the district average at 64.21%, 65.09%, 56.6%, 71.14%, and 65.46% were below the target respectively as shown below:-

Subcounty	% Safe water coverage
Patiko	64.21
Bungatira	65.09
Paicho	56.6
Layibi	71.14
Pece	65.46

Low levels of safe water coverage deprive households of their right of access to safe and clean water.

The Accounting Officer explained that the Council hoped to improve on the safe water coverage.

I advised the Accounting Officer to ensure that safe water coverage in the sub-counties is increased to the required target.

8.2 **Low Functionality of the Water Sources**

According to the Budget Framework Paper FY2018/19 for the Ministry of Water and Environment, the water sector targeted to achieve increased access to safe water and sanitation facilities for rural, urban and water for production uses through the increase in functionality of water supply systems in rural areas by 86%.

A review of progress reports revealed that the functionality rate of water sources was below the sector target of 82%. It was further observed that all the 6 sub-counties were below the Sector target as shown below;

Subcounty	% Functionality
Awach	66.05
Patiko	71.79
Bungatira	76.15
Unyama	62.31
Paicho	75.07
Palaro	72.54

Low levels of functionality of water sources deprive households of their right of access to safe and clean water.

The Accounting Officer pledged to liaise with the relevant authority to achieve the sector target.

I advised the Accounting Officer to ensure that non-functional water sources are rectified and all water sources are maintained in a functional condition.

8.3 Absence of Water User Committees

Section 50 (1,3) of the Water Act states that A set of individuals or households may form a water user group and collectively plan and manage the point source water supply system in their area.

However, review of progress reports found that out of 552 functional water sources across the various sub-counties and divisions, only 384 (69.57%) had water user committees and 30.43% without WUCs as shown below.

Sub-county	Functional water sources	Water sources with WUCs	Water sources without WUCs
Awach	65	48	17
Bungatira SC	45	35	10
Paicho SC	63	45	18
Patiko SC	46	30	16
Palaro SC	39	20	19
Unyama SC	65	45	20
Laroo Division	59	38	21
Layibi Division	58	38	20
Pece Division	53	40	13
Bardege Division	59	45	14
TOTAL	552	384	168

Lack of water user committees may lead to mismanagement and destruction of water sources leading to contamination of water making it unsafe for consumption.

The Accounting Officer explained that the water user committee is the responsibilities of the community.

I advised the Accounting Officer to ensure the communities are sensitized on their roles.



John F.S. Muwanga
AUDITOR GENERAL
 4th December 2019

APPENDICES

Appendix I: Implementation of Key Outputs



Programme	Activity	Planned Outputs	Actual Outputs	%age Performance	Remarks
UgFIT	Construct of Palaro Seed secondary school	1	N/A	N/A	<ul style="list-style-type: none"> • It is a multi-year project hence still ongoing • UGX.464,632,599 received for construction, • Advance of UGX.301,700,578 paid to the contractor; and the balance of UGX.162,932,021 was diverted and utilized for the construction of a block of 4 staff houses and a 5 stance pit latrine at Paibona Primary School and Omoti Primary School respectively. • Works had stalled because the Contractor was required to use hard burnt clay bricks during the construction • The contractor was on site but no works were on going.
NUSAF ₃	Beneficiary groups planned to be supported	184	184	100%	<ul style="list-style-type: none"> • Funding was in accordance with the IPF of UGX.5,207,963,691.
URF	Routine Manual Maintenance	452.3kms	367.6kms	81%	<ul style="list-style-type: none"> • A review of the road monitoring reports indicated that 367.6km roads' network were worked on.
	Mechanized Maintenance	19.2 kms	19.2 kms	100%	<ul style="list-style-type: none"> • During inspection, I noted that out of the planned 19.2km roads that the road was gravelled, but a section of the road was slippery as the gravel was not sufficiently compacted.
SAGE	Beneficiary Elderly planned to be supported	16,000	1495		<ul style="list-style-type: none"> • There is improvement in the number of beneficiaries up to 1,495 out of the total of 1,600 required for Gulu. • Verification of new 119 beneficiaries has just been concluded to fill up the above remaining gap. • A total of 148 alternative recipients have been enrolled to help pick money for deceased beneficiaries. • At least 3 beneficiaries have confessed of having bought cows, while majority confess of having bought goats and pigs.



Appendix II: Notable Project Achievements at Sub-project level

No	District	Sub project name	Funds received	Salient Achievement SLP
1	Gulu	Dii- cwinyi Self-help Group	6,000,000	<ul style="list-style-type: none"> • Improvement in finance management • Improved business skills, produce are supplied in big quantities by other districts up to beneficiaries' project side. Improvement in weekly saving, there is cumulative saving of 12,000,000 for 6months only compared to the years they had not received the fund. • A member is able to save an average of 50,000 per week. • Adherence to NUSAF core principle and core responsibilities among project beneficiaries.
2	Gulu	Peko mito tic self-help group.	7,200,000	<ul style="list-style-type: none"> • The project beneficiaries are able to save an average of 300,000= per week. • The project have a cumulative saving of 20,000,000= for a period of six months • Environmental safeguard measures being practiced. A total of 1000 pines have been planted. • Improved social cohesion support among members. • Improved business skills. • Easy access to loans.

Appendix III: Delayed Project Implementation

Project name	Sector	Pictures	Remarks
Bolip II Borbayo Tree planting	Tree planting	 <p>Bush clearing done</p>  <p>Tools in the group store</p>	<p>Project received UGX 79,850,000 on 15-April-2019. Implementation very slow, Bush clearing was done on 30 acres, lining and pitting still on going. Bought hoes, slashers plus other items and hiring a store.</p> <p>Challenges;</p> <ul style="list-style-type: none"> -Community project management committee (CMPC) were trained late. -Accessing the Bio metric machine took so long. -Daily attendance has to be entered and finger prints of some people could not be taken as the machine rejected them. -All the 188 beneficiaries did not turn up only 120 appeared to clear the land. hence 90% of the funds are still in the account.

Ali- Aboga Community Access Road	Road	 <p>Road to pass through the settlement. Works yet to start.</p>	<p>Project received UGX.78,887,016 on 11-April-2019. No work had been done yet.</p> <p>Challenges;</p> <ul style="list-style-type: none"> - Pegging the road had not yet began because of the delay on the part of the Engineer and Municipal Surveyor. - After pegging, the exact number of graves will be identified and compensation of graves with in the road will commence. Laroo division will handle. - In a letter dated 29/6/2019, the LC1 Chairman had written to the Town Clerk Gulu MC requesting for pegging of the road. - In a letter dated 31/7/2019, the community facilitator Laroo watershed wrote to office of the Senior Assistant Town Clerk, Gulu requesting for the same. - In a letter dated 21/8/2019 the Surveyor Gulu MC, wrote to the LC1 Lukungu sub-ward, Pece Prison Parish informing him to mobilize the community around and along the said road to be around on 27/8/2019 for the pegging exercise.
Aywee Wamito kwo Dairy farming	Dairy farming		<p>Project received UGX 18,100,000 on 12-Dec-2018. No animals had been purchased yet, but a shade for animals were constructed plus feeding troughs, water tank, and a sign post.</p> <p>Challenges;</p> <ul style="list-style-type: none"> - Trainings from vet officer as they are very few and hard to find. - Dairy animals to be purchased from western Uganda and with the help of veterinary officers who are in touch with the process. - Feeding animals during dry season will be a problem - Few veterinary officers in case of need when animals fall sick. - Hence about 89% not spent.

Omel B Jing Cwinyi Bee keeping	Bee keeping	 <p>Beehives in trees</p>	<p>Project received UGX 17,850,000 on 12-Dec-2018. Purchased bee hives, and various items in the budget for harvesting when the time is due.</p> <p>Challenges;</p> <ul style="list-style-type: none"> - Purported to have purchased 70 Bee hives, however only 60 found on ground. 10 missing @120,000, hence unaccounted for UGX 1,200,000. -
Wii Layibi A revolving Fund	SLP Revolving Fund	 <p>Audit team at the home of one of the group members.</p>	<p>Project received UGX 36,000,000 on 28-Sept-2018 and has 5 groups.</p> <p>Challenges;</p> <ul style="list-style-type: none"> -Loan period of 3 months is too short especially for people who do agriculture. 3% for the village revolving fund and 5 % is paid back by members. A communication was made to OPM. -Delay in payment by some members with various reasons. -Poor leadership among some groups.

Appendix IV: Low Recovery of YLP funds

S / N	Project name	Sector	Date of disbursement	Amount disbursed	Repayment date	Recoverable amount	5% services fee where applicable	Amount Recovered	Amount due	Remarks
1	Acut Omer Youth Produce Buying & Selling Project	Trade	21-Oct-2015	8,642,800	21-Oct-2015	3,432,140	432,140	6,500,000	3,432,140	Inactive
2	Boli Pi Lubanga Twero Youth Produce Buying & Selling	Trade	21-Oct-2016	7,500,000	26-Nov-2016	7,875,000	375,000	2,690,000	7,875,000	Inactive
3	Boli Pii Cing Maleng Grinding Mill	Trade	8-Nov-2018	6,840,000	8-Dec-2018	3,420,000	342,000	850,000	3,420,000	On going

4	Laban Can Deg Ming Public Address System	Trade	26-Jun-2017	11,940,000	3-Aug-2017	12,537,000	597,000	-	12,537,000	On going
5	Laban Oruu Ki Tam Youth Produce Buying & Selling	Trade	19-Oct-2016	7,500,000	21-Nov-2016	0	-	7,500,000	-	completed
6	Oguru Bed Ki Gen Animal Traction	Trade	8-Nov-2018	7,390,000	26-Nov-2018	7,110,000	369,500	280,000	7,110,000	On going
7	Oguru Wor Tweroni Youth Produce Buying & Selling Project	Trade	1st July 2015	8,621,500	2nd Nov 2015	9,052,575	431,075	2,043,000	9,052,575	Inactive
8	Pageya Gum Pe Rom Youth Produce Buying & Selling	Trade	13-Mar-2017	7,500,000	17.April.2017	7,875,000	375,000	2,500,000	7,875,000	Inactive
9	Pageya Waryemo Can Produce Buying & Selling Group	Trade	16-Jul-2015	7,332,000	14-Oct-2015	7,698,600	366,600	1,240,000	7,698,600	On going
10	Paromo Can Rwode Pe Youth Ox-Cultivation	Agriculture	8-Sep-2016	9,670,000	10-May-2017	10,153,500	483,500	-	10,153,500	On going
11	Paromo Jale Ber Youth Piggery	Trade	26-Aug-2016	8,714,000	12-Apr-2017	9,149,700	435,700	-	9,149,700	On going
12	Paromo Youth For Development Piggery	Trade	26-Sep-2016	8,850,000	28-04-2017	8,592,500	442,500	700,000	8,592,500	On going
13	Payuta Straight Talk Youth Group	Trade	11-Dec-2015	8,050,000	19.12.2015	2,131,000	106,550	5,919,000	2,131,000	On going
14	Payuta Tam Pi Wan Youth Piggery Project	Trade	26-Sep-2016	8,290,000	26.12.2016	4,504,500	214,500	4,000,000	4,504,500	On going
15	Tuku Visible Youth Piggery	Trade	13-Mar-2017	8,850,000	20.April.2017	3,255,000	155,000	5,700,000	3,255,000	On going
16	Paminano Produce Buying & Selling	Trade	23-Sep-2015	8,020,000	30-03- 2016	1,987,314	94,625	6,127,500	1,987,314	On going
17	Cet Kana Youth Piggery Project	Trade	12-Jun-2015	8,676,000	20.10.2015	8,101,800	385,800	960,000	8,101,800	On going
18	Kulukeno Produce Buying & Selling	Trade	19-Nov-2015	5,000,000	1.9.2015	3,150,000	150,000	2,000,000	3,150,000	On going
19	Lagwiny Youth	Trade	19-Nov-2015	7,635,000	19.02.2016	7,281,750				On going

	Piggery Project						346,750	700,000	7,281,750	
20	Lawiya Dul Youth Masonry & Brick Laying Project	Trade	27-Oct-2015	6,445,000	4.10.2015	4,824,550	229,550	1,850,000	4,824,550	On going
21	Layik Youth Piggery	Trade	26-Sep-2016	9,320,000	26.12.2016	8,213,000	391,000	1,500,000	8,213,000	On going
22	Lukodi Youth Produce Buying & Selling Project	Trade	23-Jul-2015	6,199,000	30-08-2015	5,143,950	244,950	1,300,000	5,143,950	On going
23	Obiya Youth Piggery	Trade	21-Oct-2016	9,600,000	24.04.2017	6,059,550	288,550	3,829,000	6,059,550	Inactive
24	Oguru Produce Buying & Selling	Trade	9-Jan-2016	7,054,200	2.11.2016	2,440,410	116,210	4,730,000	2,440,410	On going
25	Oguru Olonygiu Produce Buying and Selling	Trade	26-Jun-2017	7,100,000	3.8.2017	7,455,000	355,000	-	7,455,000	Inactive
26	Oturuloya Produce Buying & Selling		7-Nov-2016	7,000,000	7.12.2016	7,350,000	350,000	-	7,350,000	inactive
27	Owak Youth Piggery Project	Trade	23-Jun-2015	6,500,000	31.10.2015	6,825,000	325,000	-	6,825,000	On going
29	Twon Okun Ribbe Ber Youth Farmers	Agriculture	18-Apr-2019	7,795,000	18.July.2019	8,184,750	389,750	-	8,184,750	On going
30	Acutomer Par Pi Anyim Ox-Cultivation	Agriculture	23-Apr-2018	7,505,000	03.10.2017	7,880,250	375,250	-	7,880,250	On going
31	Ajani Atek Tera Youth Grinding Mills	Trade	23-Mar-2017	6,855,000	23-Apr-17	5,801,250	276,250	1,330,000	5,801,250	On going
32	Ajanyi Yele Ber Youth Produce Buying & Selling	Trade	23-Mar-2017	6,500,000	23.Jun.2017	5,688,900	270,900	1,082,000	5,688,900	On going
33	Ajanyi Mak Tic Youth Produce Buying & Selling	Trade	23-Mar-2017	6,500,000	23.Jun.2017	5,040,000	240,000	1,700,000	5,040,000	On going
34	Boke Ber Wa Ool Ki Lego Jami Youth Goat Rearing Group	Trade	23-Jul-2015	8,145,000	30-Oct-15	5,870,760	279,560	2,553,800	5,870,760	On going

35	Bura Ribe Aye Teko Youth Ox-Cultivation	Agriculture	23-Mar-2017	10,362,000	24.8.2017	8,780,100	418,100	2,000,000	8,780,100	On going
36	Corner Ward Kacel Watwero Youth Produce Buying & Selling	Trade	13-Mar-2017	7,000,000	24.April.2017	4,935,000	235,000	2,300,000	4,935,000	On going
37	Corner Ward Ribbe Aye Teko Piggery Youth Group	Trade	23-Mar-2017	8,000,000	13.Jun.2017	4,035,067	192,017	4,159,650	4,035,067	On going
38	Lakwela Laping Oloyo Ox-Cultivation	Agriculture	21-Mar-2018	7,220,000	21.07.2018	7,056,000	336,000	500,000	7,056,000	On going
39	Omel A Lubanga Peyero Ox-Cultivation	Agriculture	26-Jun-2017	7,580,000	03.10.2017	6,909,000	329,000	1,000,000	6,909,000	On going
40	Omel B Youth Ox-Cultivation	Agriculture	26-Jun-2016	8,770,000	26.Sept.2016	7,588,174	361,341	1,543,167	7,588,174	On going
41	Te-Olam Mak Tic Piggery Project	Trade	26.Jun.2016	7,245,000	26.Sept.2016	7,245,000	-	7,630,000	7,245,000	completed
42	Agoro Opar Pi Bulu Piggery Youth Group	Trade	12-Jun-2015	8,877,000	28.10.2015	9,320,850	443,850	-	9,320,850	On going
43	Awalaboro Ox-Cultivation	Agriculture	21-Mar-2018	7,645,000	21.07.2018	8,027,250	382,250	-	8,027,250	On going
44	Kiteny Tam Pi Diki Youth Piggery Project	Trade	12-Jun-2015	8,425,000	13.2.2016	8,846,250	421,250	-	8,846,250	On going
45	Lugore Piggery Youth Group	Trade	12-Jun-2015	7,527,000	15-12-2015	6,853,350	326,350	1,000,000	6,853,350	On going
46	Mede Centre Waloko Kwo Ox- Cultivation	Agriculture	26-Jun-2017	8,730,000	03.Oct.2017	9,166,500	436,500	-	9,166,500	On going
47	Ongedo Wang Ma Waculo Produce Buying	Trade	26-Jun-2017	7,100,000	26.July.2017	7,035,000	335,000	400,000	7,035,000	Inactive
48	Oroko Wapwoyo Lutela Produce Buying & Selling Group	Trade	12-Jun-2015	8,120,000	28.Sept.2015	1,386,000	66,000	6,800,000	1,386,000	Inactive
49	Patwol Can Kaya Ox-Cultivation	Agriculture	3-Jul-2018	7,345,000	26.Oct.2018	7,712,250	367,250	-	7,712,250	On going

50	Pok Ogali Youth Ox-Cultivation Project	Agriculture	1-May-2016	6,758,000	30.Oct.2015	7,095,900	337,900	-	7,095,900	Inactive
51	Adak Alliance Piggery Project	Trade	7-Jul-2015	9,215,000	28.Nov.2015	9,675,750	460,750	-	9,675,750	Inactive
52	Adak Tii Pi Anyim Youth Ox-Cultivation Group	Agriculture	23-Mar-2017	9,010,000	23.Jun.2017	9,460,500	450,500	-	9,460,500	On going
53	Angany Cam Kwoki Youth Produce Traders	Trade	19-Nov-2018	7,100,000	26.Dec.2018	6,450,000		650,000	6,450,000	On going
54	Anyadwe Youth Produce Traders	Trade	23-Nov-2018	7,100,000	23.Nov.2018	3,549,800		3,550,200	3,549,800	On going
55	Awoonyim Wang Kalo Ox-Cultivation Project	Agriculture	10-Aug-2015	8,870,000	15.May.2016	9,103,500	433,500	200,000	9,103,500	Inactive
56	Pajaa Kacel Watek Youth Ox-Cultivation	Agriculture	18-Apr-2019	8,410,000	18.July.2019	8,410,000		-	8,410,000	On going
57	Patalira Kica Ber Piggery Project		23-Sep-2015	7,464,000	23.Dec.2015	1,589,700	373,200	5,950,000	1,589,700	On going
58	Agung Atem Lwak Youth Ox-Cultivation Project	Agriculture	12-Jun-2015	7,691,000	30.Dec.2015	1,828,050	87,050	5,950,000	1,828,050	On going
59	Akonyi Bedo Warocu Kwo Youth Produce Buying & Selling	Trade	21-Oct-2016	7,720,000	19-Nov-2016	7,161,000	341,000	900,000	7,161,000	On going
60	Coopil Mic Pa Lacwec Youth Ox-Traction	Trade	19-Nov-2018	8,400,000	26.Nov.2018	8400000	-	-	8,400,000	On going
61	Lapeta Vision Ahead Youth Piggery Project	Trade	12-Jun-2015	5,034,000	30-Dec-2015	5,285,700	251,700	-	5,285,700	On going
62	Loyoboo A Utem Gum Youth Piggery Project	Agriculture	12-Jun-2015	6,238,000	30.Jan.2016	6,182,400	294,400	350,000	6,182,400	On going
63	Loyoboo Waribbe Youth Ox-Cultivation	Agriculture	4-Jul-2018	8,105,000	04.Oct.2018	5,000,000	-	-	5,000,000	On going
64	Oding Ribbe Ber Youth Piggery		24-Oct-2016	8,800,000	9-May-17	9,240,000	440,000	-	9,240,000	On going

65	Oguru Tic Ryemo Can Youth Piggery	Agriculture	19-Nov-2018	7,900,000	26.Nov.2018	1,975,000	-	-	1,975,000	On going
66	Oguru Wang Nen Youth Poultry Keeping	Poultry	16-Nov-2016	7,214,000	22-Dec-2016	1,551,006	73,857	5,736,851	1,551,006	On going
67	Unyama A Diro Pe Rom Youth Poultry	Poultry	19-Nov-2018	8,580,000	26.Dec.2018	4,290,000	-	750,000	4,290,000	On going
68	Unyama B Wilobo Wire Ox-Cultivation Project	Agriculture	12-Jun-2015	4,700,000	30.Sept.2015	3,202,500	152,500	1,650,000	3,202,500	On going
69	Angany Youth Animal Traction II	Agriculture	18-Apr-2019	7,680,000	12.Dec.2019				7,680,000	On going
70	Anyomotwon Youth Animal Traction	Agriculture	19-Mar-2019	9,400,000	04.August.2019				9,400,000	On going
71	Lakwela Youth Animal Traction II	Agriculture	18-Apr-2019	7,680,000	12.Nov.2019				7,680,000	On going
72	Loyoboo Youth Animal Traction II	Agriculture	18-Apr-2019	9,400,000	4.August.2019				9,400,000	On going
73	Omel B Youth Animal Traction II	Agriculture	18-Apr-2019	9,400,000	12.AUGUST.2019				9,400,000	On going
74	Omel B Youth Animal Traction III	Agriculture	19-Mar-2019	9,400,000	4.August.2019				9,400,000	On going
75	Patalira Youth Animal Traction	Agriculture	19-Mar-2019	9,400,000	4.August.2019				9,400,000	On going
76	Unyama B Youth Poultry II	Agriculture	19-Mar-2019	7,060,000	12.May.2019				9,400,000	On going
77	Layik Youth Vegetables Growing II	Agriculture	19-Mar-2019	6,000,000	04.May.2019			340,000	5,660,000	On going
78	Anyadwe Youth Carpentry II	Works	19-Mar-2019	9,150,000	4-May-19			1,200,000	7,950,000	On going
79	Twonokun Youth Grinding Mill	Trade	18-Apr-2019	8,800,000	12.05.2019			300,000	7,700,000	On going
80	Agoro Youth Produce Traders	Trade	18-Apr-2019	8,000,000	4.May.2019				8,800,000	On going
81	Kinene Youth Produce Traders	Trade	19-Mar-2019	8,000,000	04.May.2019				8,000,000	On going
82	Kiteny Youth Produce	Trade	19-Mar-2019		04.April.2019					On going

	Traders II			8,000,000	9			200,000	7,800,000	
83	Kiteny Youth Produce Traders III	Trade	18-Apr-2019	8,000,000	12.May .2019				8,000,000	On going
84	Laban Youth Produce Traders III	Trade	18-Apr-2019	8,000,000	12.May.2019			315,000	7,685,000	On going
85	Lugore Youth Produce Traders	Trade	19-Mar-2019	8,000,000	04.May.2019				8,000,000	On going
86	Pageya Bar Youth Produce Traders	Trade	19-Mar-2019	8,000,000	04.May.2019			700,000	7,300,000	On going
87	Unyama A Youth Produce Traders	Trade	19-Mar-/2019	8,000,000	04.May.2019				8,000,000	On going

Appendix V: Non Existent Groups

Project name	Sector	Date of disbursement	Amount disbursed	Recoverable amount	5% services fee where applicable	Amount Recovered	Amount due	Remarks
Paromo Jale Ber Youth Piggery	Trade	26-Aug-2016	8,714,000	8,714,000	435700	-	9,149,700.00	not existing
Oguru Ulonygiu Produce Buying and Selling	Trade	26-Jun-2017	7,100,000	7,100,000	355000	-	7,455,000.00	Inactive
Oturuloya Produce Buying & Selling		7-Nov-2016	7,000,000	7,000,000	350000	-	7,350,000.00	not existing
Owak Youth Piggery Project	Trade	23-Jun-2015	6,500,000	6,500,000	325000	-	6,825,000.00	not existing
Acutomer Par Pi Anyim Ox-Cultivation	Agriculture	23-Apr-2018	7,505,000	7,505,000	375250	-	7,880,250.00	not existing
Awalaboro Ox-Cultivation	Agriculture	21-Mar-2018	7,645,000	7,645,000	382250	-	8,027,250.00	disappeared
Kiteny Tam Pi Diki Youth Piggery Project	Trade	12-Jun-2015	8,425,000	4,500,000	421250	-	8,846,250.00	not existing
Patwol Can Kaya Ox-Cultivation	Agriculture	3-Jul-2018	7,345,000	7344900	367250	-	7,712,250.00	not existing
Pok Ogali Youth Ox-Cultivation Project	Agriculture	1-May-2016	6,758,000	6758000	337900	-	7,095,900.00	not existing
Adak Alliance Piggery Project	Trade	7-Jul-2015	9,215,000	9215000	460750	-	9,675,750.00	not existing
Obiya Youth Piggery	Trade	21-Oct-2016	9,600,000	9,600,000	480,000		6,251,000	inactive

Appendix VI: Non-Compliance with Repayment schedules- UWEP

Sub County	Name Of Women Group	Sector	Amount Approved By Dec	Amount Disbursed By- Tsu-Mglsd	Repayment Date	Recoverable Amount	Amount Recovered	5% Surcharge	Balance
Unyama	Loyo Boo Akem Kwene Women Group	Agriculture	8,086,000	8,086,000	14/04/2019	2,021,700	-	-	8,086,000
Awach	Kica Ber Women Group	Agriculture	6,500,000	5,710,000	14/02/2019	2,379,500	937,000	-	4,773,000
Awach	Yub Kiti Women Group	Agriculture	8,068,000	6,880,000	14/04/2019	2,017,500	1,600,000	-	6,880,000
Awach	Dii Cwinyi Women Group	Agriculture	5,400,000	5,400,000	14/02/2019	2,250,000	900,000	-	4,500,000
Unyama	Kinene Cing Ma Konyi	Agriculture	7,888,000	7,888,000	14/3/2019	2,630,000	1,972,500	-	5,915,500
Bungatira	Mon Yele Ayela	Agriculture	6,133,000	6,133,000	14/4/2019	1,533,300	-	-	6,133,000
Bungatira	Nyeko Rac Women Group	Agriculture	6,133,000	6,133,000	14/04/2019	1,533,300	-	-	6,133,000
Bungatira	Mar ber Women Group	Wholesale and Retail Trade	6,133,000	6,133,000	14/02/2019	2,556,000	1,575,000	-	4,558,000
Bungatira	Loyo Lega Women Group	Agriculture	6,133,000	6,133,000	14/02/2019	2,044,800	2,556,000	-	4,088,200
Bungatira	Tii Ki Lweti Women Group	Wholesale and Retail Trade	6,133,000	6,133,000	14/02/2019	1,533,300	-	-	6,133,000
Bungatira	Can Pe Two Women Group	Agriculture	8,643,000	7,000,000	14/4/2019	2,160,900	-	-	7,000,000

Bungatira	Good Faith Women Group	Wholesale and Retail Trade	8,643,000	6,500,000	8/6/2019	200,000	1,200,000	-	5,300,000
Paicho	Te-Olam Gang ber Women Group	Agriculture	6,680,000	6,680,000	14/2/2019	2,783,500	558,000	-	6,122,000
Bungatira	Rwot Omiyo Women Group	Wholesale and Retail Trade	6,133,000	6,133,000	14/2/2019	2,557,500	-	-	6,133,000
Bungatira	Tidi Ma Myero Women Group	Wholesale and Retail Trade	6,680,000	6,680,000	14/02/2019	2,783,500	-	-	6,680,000
Bungatira	Gene Ber Women Group	Agriculture	6,133,000	6,133,000	14//04/2019	1,533,300	-	-	6,133,000
Palaro	Lugore Tute Ki Cingi	Agriculture	6,680,000	6,680,000	14/02/2019	2,785,000	1,500,000	-	5,180,000
Palaro	Kiteny Rwot Omiya Women Group	Industry	6,680,000	6,680,000	14/o2/2019	2,785,000	999,400	-	5,680,600
Unyama	Loyo Boo Ket Can Itic	Wholesale and Retail Trade	8,086,000	8,086,000	14/03/2019	2,695,600	-	-	8,086,000
Paicho	Dwere Kec Kakare	Agriculture	7,788,000	7,288,000	14/04/2019	1,821,900	2,035,000	-	5,253,000
Unyama	Loyoboo kica ber Kidere	Industry	5,300,000	5,300,000	14/01/2019	2,650,200	1,464,000	-	3,836,000
Paicho	Anyomotwwon Pit Odong Ki Mon	Wholesale and Retail Trade	8,003,000	8,003,000	14/03/2019	2,668,000	1,971,100	-	6,031,900
Awach	Waribu Cing wa	Wholesale and Retail Trade	6,680,000	6,680,000	14/01/2019	3,340,200	1,279,900	-	5,400,100
Awach	Min Latin Women's Group	Whole Sale and Retail Trade	6,986,000	6,776,000	29-10-2017	6,776,000	1,464,000	264,600	5,576,600
Awach	Lagada Yil ki Wade Women's Group	Entertainment & Recreation	8,985,000	8,780,000	11/10/2017	8,780,000	4,997,000	264,650	5,557,650

Awach	Pit odong ki Mon Women's Group	Trade & Whole sale	6,680,000	5,650,000	10/4/2017	5,650,000	2,036,900	180,655	4,229,255
Awach	Atek Ki Lwak Women's Group	Whole Sale and Retail Trade	6,680,000	5,201,500	4/10/2017	5,201,500	2,669,800	160,005	4,492,705
Awach	Lacede Women's Group	Agriculture	8,068,000	7,440,000	3/3/2018	7,440,000	2,080,000	307,000	6,513,500
Awach	Wot Tek Women's Group	Agriculture	8,068,000	6,880,000	1/2/2018	6,880,000	4,588,000	171,950	5,331,450
Bungatira	Lacan Pe Kun Women's Group	Whole Sale and Retail Trade	6,100,000	5,200,000	4/10/2017	5,200,000	2,601,000	154,980	3,718,890
Bungatira	Adeg Anii Fish Mongers Women's Group	Trade & Whole sale	6,500,000	5,310,000	4/10/2017	5,310,000	2,210,400	177,090	3,718,890
Bungatira	Can Deg Mone Women's Group	Whole Sale and Retail Trade	6,680,000	5,480,000	7/10/2017	5,480,000	896,700	251,165	5,274,465
Bungatira	Opit Lutino Women's Group	Agriculture	6,133,000	5,950,000	10/1/2018	5,950,000	1,670,800	213,960	4,493,160
Bungatira	Tene Ki Lawoti Women's Group	Agriculture	6,133,000	5,633,000	4/1/2018	5,633,000	800,000	241,650	5,074,650
Bungatira	Mar Latini 'A' Women's Group	Agriculture	6,133,000	6,133,000	10/1/2018	6,133,000	1,022,200	255,540	5,366,340
Bungatira	Rwot Twero Women's Group	Whole Sale and Retail Trade	6,680,000	5,048,000	4/10/2017	5,048,000	841,400	210,330	4,416,930
Bungatira	Kabake Women Group	Agriculture	6,133,000	6,133,000	4/1/2018	6,133,000	5,172,800	102,210	4,416,930
Bungatira	Rwot Oyee Women's Group	Agriculture	6,680,000	6,133,000	2/2/2018	6,133,000	5,028,000	78,000	4,437,000

Paicho	Lakwela Waribu Cingwa Women's Group	Whole Sale and Retail Trade	6,680,000	6,570,000	4/10/2017	6,570,000	6,570,500	-	2,736,300
Paicho	Te Olam Lubanga Mamiyo Women's Group	Whole Sale and Retail Trade	6,680,000	6,339,000	4/10/2017	6,339,000	6,339,000	-	3,171,000
Paicho	Corner Mon Bunyu Women's Group	Whole Sale and Retail Trade	6,680,000	5,781,000	4/10/2017	5,781,000	2,846,200	146,740	3,707,940
Paicho	Lalworo Tem Gumi Women Group	Whole Sale and Retail Trade	6,760,000	6,700,000	4/10/2017	6,700,000	6,700,000	-	3,820,000
Palaro	Mede Centre Mon Aye Guti Women Group	Agriculture	7,350,000	7,350,000	9/3/2018	7,350,000	3,000,000	146,740	5,932,740
Palaro	Awal Aboro Opoo Lacen Women Group	Agriculture	8,086,000	6,805,000	1/12/2017	6,805,000	314,000	324,550	7,129,550
Palaro	Poko Ogali Odokomit Women's Group	Agriculture	7,086,000	6,880,000	2/1/2018	6,880,000	2,630,000	212,500	4,462,500
Palaro	Oroko Waneno Anyim Women Group	Whole Sale and Retail Trade	6,680,000	5,905,000	4/10/2017	5,905,000	2,500,000	170,250	3,405,000
Unyama	Unyama B Pit Lit Women Group	Agriculture	8,643,000	7,755,000	4/10/2017	7,755,000	4,334,200	171,040	5,232,040
Unyama	Unyama B Can Kelo Diro Women Group	Whole Sale and Retail Trade	6,696,000	5,668,000	4/10/2017	5,668,000	3,234,500	121,675	5,314,175
Unyama	Agung Lubanga Pe Wany	Agriculture	8,086,000	7,080,000	2/1/2018	7,080,000	2,660,000	232,050	5,542,050

Unyama	Lapeta Lubanga Ma Miyo Women's Group	Agriculture	8,086,000	7,080,000	22/2//2018	7,080,000	7,168,500	88,500	5,398,500
Unyama	Coopil Ribe Ber Women Group	Agriculture	8,643,000	7,755,000	6/12/2017	7,755,000	996,000	337,950	7,500,950
	Total		357,531,000	331,887,500		230,679,500	107,919,800	4,985,780	270,006,460

