

**OFFICE OF THE AUDITOR GENERAL**



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF**  
**KALANGALA DISTRICT LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2018**

**OFFICE OF THE AUDITOR GENERAL**  
**UGANDA**

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## **LIST OF ACRONYMS**

<b>F/Y</b>	Financial Year
<b>GOU</b>	Government of Uganda
<b>HC</b>	Health centre
<b>IESBA</b>	International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISA</b>	International Standards on Auditing
<b>LGA</b>	Local Governments Act
<b>LG FAR</b>	Local Governments Financial and Accounting Regulations
<b>MAAIF</b>	Ministry of Agriculture, Animal Industries and Fisheries
<b>MGLSD</b>	Ministry of Gender, Labour and Social Development
<b>NAA</b>	National Audit Act
<b>NEA</b>	National Environment Act
<b>PFMA</b>	Public Finance Management Act, 2015
<b>TAI</b>	Treasury Accounting Instructions
<b>UGX</b>	Uganda Shillings
<b>ULA</b>	Uganda Land Act
<b>URF</b>	Uganda Road Fund
<b>UWEP</b>	Uganda Women Entrepreneurship Programme
<b>YIG</b>	Youth Interest Group
<b>YLP</b>	Youth Livelihood Programme

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS**  
**OF KALANGALA DISTRICT LOCAL GOVERNMENT**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2018**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the Financial statements of Kalangala District Local Government which comprise the Statement of Financial Position as at 30<sup>th</sup> June 2018, and the Statement of Financial Performance, Statement of Changes in Equity and 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 Kalangala District Local Government for the year ended 30<sup>th</sup> June 2018 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Local Government Financial and Accounting Manual, 2007.

**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 District in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. 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 as the key audit matters to be communicated in my report.

### **1.0 Performance of Youth Livelihood Programme**

The Youth Livelihood Programme (YLP) is a Government Programme being implemented under the Ministry of Gender, Labour and Social Development (MoGLSD). The programme, which started in the financial year 2014/2015, was to respond to the existing challenge of unemployment among the Youths.

The programme, which is implemented through the District 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 focused on an amount of UGX.362,378,000 disbursed in the Financial Year 2014/2015 whose recovery period of three years had expired by 30<sup>th</sup> June 2018. The audit procedures performed focused on ascertaining the following;

- Whether all funds budgeted for YLP during the period under review were actually released and used only for the program.
- Whether all funds advanced to the youth groups were repaid in accordance with the agreed repayment schedule and to establish reasons for failure or delays to repay the funds.
- Whether all funds recovered during the period under review were transferred to the revolving fund account in Bank of Uganda to be disbursed to other Youth Livelihood Groups (YLGs) in accordance with the revolving funding model and
- Whether on a sample basis the funded projects do exist and are operating.

I made the following observations;

### **1.1 Funding of the Programme**

A review of the approved budget for the YLP program revealed that the District had budgeted for UGX.228,779,000 for the financial year 2014/2015 and aA the funds were received and disbursed to the youth groups.

## **1.2 Non-compliance with the repayment schedule**

It was observed that whereas the groups funded in 2014/2015 were expected to have repaid a total amount of UGX.228,779,000 by close of the financial year 2017/2018, only UGX.45,563,000 (20%) was collected leaving a balance of UGX.183,216,000 (80%) outstanding as shown in **Appendix 1**.

Failure to repay in a timely manner implies that other eligible groups were unable to access the funds since this is a revolving fund.

The Accounting Officer explained that non-compliance was mainly due to migration and disappearance of some group members after receiving the funds. Besides, funds allocated for monitoring have been inadequate. However, the Ministry has increased funding for monitoring, supervision and enforcement. Accordingly, the defiant groups will be followed up to ensure recovery.

I await the outcome.

## **1.3 Transfer of recovered funds to the Recovery Account in BOU**

Review of the bank statements for the Youth Livelihood recovery account from December 2014 to 30<sup>th</sup> June 2018 revealed that all the UGX.45,563,000 recovered was transferred to Bank of Uganda on the Recovery Account.

## **1.4 Inspection of performance of Youth Projects**

Physical inspection was carried out on two selected projects namely Kagulube Youth Development Association and Tweekembe Youth Lwanabatya to ascertain whether they were being implemented in accordance with the operational guidelines.

The following observations were made;

### **1.4.1 Kagulube Youth Development Association**

This group is located in Mugoye Sub- County, Kalangala District. The group received UGX.10,800,000 in the FY 2014/15 and it was dealing in Dairy farming. The group is in existence and has a sign post. According to the treasurer, the group is struggling to repay back having only managed to settle about UGX.600,000. He further explained that the first set of heifers they purchased were not in-calf and unfortunately ended up being infertile. These were sold off. They bought a second set which they anticipate delivering by January/February 2019 and that is when they hope to resume with the repayment arrangement.

However, there were no records availed for verification. The members explained that training was not done for all the members and record keeping was not taken seriously by the few who attended a one day training which was conducted at the District.

#### **1.4.2 Twekembe Youth Lwanabatya**

This group is located in Kyamuswa Sub- County, Kalangala District. They received UGX.5,000,000 in the FY 2014/15 and they deal in silver fish. There is no signpost to confirm its location. According to one member who was interviewed, the group has so far repaid between three to four million shillings out of the five million given to them. He further explained that poor yields are one of the biggest challenges that they are facing. When the yields are good, they are in business and it is the period they use to refund some of the livelihood funds.

However, there were no records availed for verification. He further explained that initially, they were 12 members but four of them have since migrated to other islands. Currently, there are eight active members. He further explained that they do not currently have money to erect a signpost but the plan is underway.

I advised the Accounting Officer to ensure that groups are trained and also ensure that the signposts are installed by all the groups.

## **2.0 Implementation of the Uganda Road Fund**

Section 45 (3) of the Public Finance Management Act, 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 of the vote for a Financial year, submitted under section 13 (15) of the said Act."

Regulation 18(3) of the Local Government Financial and Accounting regulations 2007 requires budget estimates to be based on objectives to be achieved for the financial year and during implementation, effort to be made to achieve the agreed objectives or targets as per the programme of Council.

It has been observed over years that planned and budgeted for activities of a number of Local Governments are not implemented thereby affecting service delivery.



During the overall office wide planning, I identified risks such as inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement the planned activities under Uganda road fund. The focus was put on the planned major outputs under Uganda Road Fund which greatly impact on service delivery in the Local Governments.

Consequently, I developed specific audit procedures which included ascertaining whether;

- The budgeted URF releases for Local Governments for the year under review were actually received;
- The planned URF outputs were achieved;

## **2.1 Budget performance**

Based on the procedures performed, I observed that a total of UGX.665,676,253 was budgeted to cater 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 district received UGX.656,200,000(98.6%) resulting into a deficit of UGX.9,476,253. The deficit constituted 1.4% of the budgeted amount.

## **2.2 Status of implementation**

A review of planned outputs against actual performance revealed that planned outputs were not fully achieved as shown in **Appendix 2**.

### **2.2.1 Routine Manual Maintenance**

A total of 47kms at an estimated cost of UGX.290,600,000 was planned to be undertaken. However, audit revealed that 47kms(100%) were actually undertaken at a cost of UGX.113,600,000 (39%) i.e. all works done with less than half of the planned budget thereby saving UGX.177,000,000.

### **2.2.2 Routine Mechanised Maintenance**

A total of 35kms at an estimated cost of UGX.193,274,030 was planned to be undertaken. However, audit revealed that 35kms were actually undertaken at a cost of UGX.231,000,000 i.e. 119.5% above the budget Thus UGX.32,800,000 spent above the budget on the same road distance.

### **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 Responsibilities for the 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, the Accounting Officer is accountable to Parliament for the funds and resources of Kalangala District Local Government.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Local Governments Financial and Accounting Manual, 2007 and the Public Finance Management Act 2015 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.

The Accounting Officer is responsible for overseeing the District's financial reporting process.

### **Auditor General's Responsibilities for the audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance,

but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Company's ability to continue as a going concern. 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 Company to cease to continue as a going concern.
- 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 them 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, 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 Natural Resources**

A review of management of natural resources in form of land, forests reserves and wetlands in the districts during the audit of the financial year 2017/2018 revealed the following:

##### **3.1 Lack of a Land register for wetlands**

Section 45 (1) of the Uganda Land Act,1998 as emended states that a government or local government shall hold in trust for the people and protect natural lakes, rivers, ground water, natural ponds, natural streams ,wetlands ,forest reserves, national parks and any other land reserved for ecological and touristic purposes for the common good of the citizens of Uganda.

A review of records availed for audit indicates that the land register for wetlands was not being maintained. Lack of a land register for the wetlands under identification, monitoring and enforcement on wetlands difficult. The Accounting Officer acknowledged the observation.

The Accounting Officer should put in place a land register for the wetlands.

### **3.2 Unlicensed activities on Natural Resources**

Section 36 of the National Environment Management Act, 1995 provides for restrictions on the use of wetlands and requires a person to obtain written approval from the authority given in consultation with the lead agency.

It was observed that the district does not have a register of the licenses issued for activities carried out on gazetted wetlands. Audit inspection revealed that there were a number of irregular activities carried out on various wetlands and forests. These included settlement, cultivation and tree cutting as shown in **Appendix 3**. The continued undertaking of these practices on the natural resources will continue to have adverse effects on the environment like climate change and unbalanced eco system.

The Accounting Officer explained that, management has embarked on massive awareness campaigns to sensitize communities on wise use of environment and Natural Resources, abusers are being apprehended through litigation and restoration activities such as tree planting are being done.

I advised the Accounting to open a register of licenses for all activities carried out on gazetted natural resources to enable easy identification, monitoring and enforcement.

### **4.0 Non –functional Physical Planning Committee**

Part III Section 9 of the Physical Planning Act, 2010 outlines the functions of a district physical planning committee as follows—

- a) To cause to be prepared local physical development plans, through its officers, agents or any qualified physical planners;
- b) To recommend to the Board development applications for change of land use;
- c) To recommend to the district council subdivision of land which may have a significant impact on contiguous land or be in breach of any condition registered against a title deed in respect of such land.

- d) to approve development applications relating to housing estates, industrial location, schools, petrol stations, dumping sites or sewerage treatment, which may have injurious impact on the environment as well as applications in respect of land adjoining or within a reasonable vicinity of safeguarding areas;
- e) To hear appeals lodged by persons aggrieved by decisions made by the district physical planner and lower local physical planning committees under this Act;
- f) To ensure the integration of physical planning into the three year integrated development plan of the district;
- g) To exercise supervisory powers over all lower planning committees;
- h) To ensure integration of social, economic and environmental plans into the physical development plans.

However, contrary to the above; the District did not have a functional Physical Planning Committee in place. Lack of the committee denies council of the requisite guidance on physical planning and the functions enumerated above.

The Accounting Officer acknowledged the finding and explained that the District Physical Planning Committee is yet to be operationalized.

I advised the Accounting Officer to expedite the process of operationalizing the committee.

## **5.0 Capitation Grant**

An audit carried out on the sampled Schools in the District revealed the following matters;

### **5.1 Under funding of Kibanga Primary School**

Section 1.3 of the UPE Capitation Grant Guidelines, May 2007 requires Government to pay annual tuition fees for all pupils only in Government Aided Schools amounting to fixed grant and variable grant computed accordingly. The fixed grant is UGX.1,350,000 per school and the variable grant is UGX.10,000 per pupil. According to the average enrolment of 711 pupils, the school would receive capitation grant amounting to UGX.7,037,978. However, UGX.5,398,868 was received leading to a shortfall of UGX.3,061,132.

This could be attributed to releases made regardless of actual enrolment. Underfunding of UPE schools adversely affect service delivery leading to poor academic performance of schools.

The Accounting Officer explained that, by the time of budgeting the enrolment of Kibanga PS was 562; but with time the enrolment of school kept on fluctuating due to the migratory tendencies of fishing communities.

I advised the Accounting Officer to engage the Ministry of Education to review the funding so that it is based on actual enrolment.

#### **6.0 Poor Condition of Medical Equipment**

Section 5.17.4 of the Health Sector Service Standards & Service Delivery Standards, 2016 requires a health facility to ensure that there is an inventory of all medical equipment updated according to the policy/guidelines.

Audit inspection of the inventory of medical equipment revealed that the available medical equipment in Kalangala and Bukasa Health Centre IVs, are insufficient in number, need replacement as they have become old and others are not in existence as shown in **Appendix 4**.

Consequently, patients are referred to distant Facilities to receive the same services putting their lives at risk. However, management did not provide explanation to this finding.

I advised the Accounting Officer to liaise with the Ministry of Health to address the matter.

#### **7.0 Failure to maintain prescribed records of road equipment**

Paragraph 2.2 (b), (d) & (e) of the guidelines for care and management of road equipment in government ministries, departments and agencies, by ministry of works and transport 2017, prescribe specific documents to be kept by Local Governments in the management of road equipment and vehicles. The records include plant and equipment register, maintenance and repair history records, Safe Work Procedures (SWP) for each type of road equipment among others.

It was observed that the District has a fleet of road equipment as shown in **appendix 5**.

Contrary to the above requirement, the management of Kalangala District did not maintain the road equipment records. Lack of equipment records weakens controls on road equipment. The Accounting Officer acknowledged the shortcoming.

I advised the Accounting Officer to ensure that road equipment records are established in accordance with the guidelines.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a large, sweeping flourish extending to the right.

John F.S. Muwanga  
**AUDITOR GENERAL**  
KAMPALA

20<sup>th</sup> December, 2018



**APPENDICES:****Appendix 1: Non-compliance with repayments schedules under YLP**

<b>YOUTH LIVELIHOOD FUNDS PHASE 1: Loan STATUS AS AT 30/ 06/2018</b>						
<b>S/N</b>	<b>Group</b>	<b>Project</b>	<b>Amount disbursed</b>	<b>Amount Recovered</b>	<b>Amount due</b>	<b>%ge Recovered</b>
<b>BUJUMBA SUB COUNTY</b>						
1	Bujumba Carpentry	Carpentry	7,550,000	1,960,000	5,590,000	26%
2	Kyosimba onaanya Buyiri	Silver fish	6,000,000	600,000	5,400,000	10%
3	Ssessolye Buyigi	Silver fish	9,910,000	3,500,000	6,410,000	35%
4	Buswa Youth Group	Dairy farming	10,700,000	2,800,000	7,900,000	26%
5	Kasisa Youth Passion	Passion Fruit	4,500,000	2,310,000	2,190,000	51%
6	Bwavu Mpologoma	Dairy farming	8,500,000	2,100,000	6,400,000	25%
7	Bavubuka Tweekembe	Dairy farming	8,628,000	520,000	8,108,000	6%
8	Bavubuka Twezimbe	Dairy farming	9,837,000	1,150,000	8,687,000	12%
9	Agali Awamu Kaazi - Malanga	Silverfish Project	8,330,000	680,000	7,650,000	8%
<b>MAZINGA SUB COUNTY</b>						
1	Busindi Youth Piggery	Piggery	5,000,000	1,900,000	3,100,000	38%
2	Butulume Youth	Silverfish Project	5,300,000	680,000	4,620,000	13%
3	Nkose Youth Agric Tech	Poultry	6,400,000	783,000	5,617,000	12%
4	Mirindi Silver Fish	Silverfish Project	5,000,000	2,750,000	2,250,000	55%
5	Mawala Community Group	Silverfish Project	5,000,000	2,200,000	2,800,000	44%
6	Kyeserwa Youth Group	Poultry	5,000,000	500,000	4,500,000	10%
7	Kwekulakulanya Yth Grp Ljib	Poultry	6,250,000	0	6,250,000	0%
<b>MUGOYE SUB COUNTY</b>						
1	Mulole Youth	Dairy farming	9,500,000	530,000	8,970,000	6%
2	Young and Powerfull	Poultry	10,000,000	4,195,000	5,805,000	42%
3	Kagulube Youth Dev Ass.	Dairy farming	10,800,000	610,000	10,190,000	6%
4	Mutambala Youth	Silverfish	8,958,000	2,680,000	6,278,000	30%

	Dev Ass.	Project				
5	Akwata Empola Buziga	Dairy farming	11,000,000	1,000,000	10,000,000	9%
6	Bumangi Youth Farmers	Dairy farming	9,000,000	0	9,000,000	0%
7	Buyindi Twezimbe Farmers	Dairy farming	9,292,000	0	9,292,000	0%
<b>KYAMUSWA SUB COUNTY</b>						
1	Twekembe Yth Lwanabatya	Silver fish	5,000,000	3,500,000	1,500,000	70%
2	Buwazi Animal Feeds	Animal feeds pdn	11,668,000	800,000	10,868,000	7%
3	Buzingo Youth Dev Orgn	Piggery	5,000,000	2,640,000	2,360,000	53%
4	Buwanga Youth Group	Silverfish Project	5,000,000	1,693,000	3,307,000	34%
5	Kyamuswa Youth Dev Ass.	Bakery	10,256,000	2,410,000	7,846,000	23%
6	Biva mu Ntuuyo Buwazi	Dairy farming	5,400,000	652,000	4,748,000	12%
7	Tukolere Wamu Kisaba	Piggery	6,000,000	420,000	5,580,000	7%
<b>Sub-Total</b>			<b>48,324,000</b>	<b>12,115,000</b>	<b>36,209,000</b>	<b>75%</b>
<b>Grand Total</b>			<b>228,779,000</b>	<b>45,563,000</b>	<b>183,216,000</b>	

***Appendix 2: Budget Performance on URF***

Item Description	Plan ned Out put/Q uant ity	Actu al Out put/Q uant ity	Vari ance Out put/ quan tity	Amount Budgeted (UGX)	Amount Released (UGX)	Amount spent (UGX)	Variance (UGX)	Mana geme nt expla natio n	Audit Remarks (for material outputs provide verification results) including photographi c evidence where possible
	A	B	C=( A-B)	D	E	F	G=(D-E)		
Routine Manual Maintenance	47	47	-	290,600,000	113,600,000	113,600,000	177,000,000		Management did not provide explanation for the

									variances
Mechanized Routine Maintenance	35	35	-	198,200,000	231,000,000	231,000,000	(32,800,000)		The source of UGX 32,000,000 lacks management explanation
Operational Costs and Supervision	-	-	-	35,500,000	34,200,000	34,200,000	1,300,000		Variance of UGX.1,300,000 was not explained by management
District Road Committee Operations	-	-	-	8,000,000	8,000,000	8,000,000	0		-
Plant/Vehicle repairs				108,700,000	106,000,000	106,000,000	2,700,000		The cause of variance of UGX 2,700,000 is not explained by management
<b>Total</b>					<b>656,200,000</b>	<b>492,800,000</b>	<b>148,200,000</b>		

***Appendix 3: Unlicensed activities in the Wetlands in Kalangala***

<b>Wetland Name</b>	<b>Type</b>	<b>Land Use</b>	<b>Threats</b>
Bubeke (Misisi)	Semi-permanent	Agriculture	Virgin land clearing for agriculture
Bugala (Bukuzindu)	Permanent and semi-permanent	Grazing cattle, fishing, hunting, excavation of sand, harvesting grass and papyrus and commercial purposes	Excavation of sand on the increase. Hunting also a common practice,
Bugala(Buswa and Nkoma swamp)	Permanent	Harvesting of herbaceous vegetation, papyrus and firewood. Fishing, hunting and watering points for cattle	Illegal hunting and harvesting timber for commercial purposes
Bugala (Nkoma)	Permanent	None	Burning of grass
Kitobo (Dwaniro)	Permanent	Human settlement and cultivation	Un controlled clearing of land for human settlement and agriculture, irresponsible disposal of human waste, polythene and other plastics.
Lulamba (Kayanja)	Permanent	Agriculture and human settlement	Cultivation for agriculture
Ngabo	Semi-permanent	Settlement and Agriculture	Clearing of the wetland for human settlement and Agriculture
Serinya (Namataba)	Permanent	Semi- permanent settlements, fishing, collection of firewood, watering livestock and domestic water collection	Destructive harvesting of tree species.

**Appendix 4: Status of basic Medical Equipment**

<b>KALANGALA HEALTH CENTER IV</b>						
<b>A - THEATRE</b>						
<b>Name of Equipment</b>	<b>Quantity</b>	<b>Use/Purpose</b>	<b>Actual/Available</b>	<b>Existence</b>	<b>Condition</b>	<b>Remarks</b>
C/s sets (caesarean sets)	5	For C-Section operations	4	4	Working	
Oxygen cylinders (large size)	3	For administration of Oxygen	3	3		
Hernia sets	4	For operation and management of Hernia	1	1		
D&C sets	3	Used for dilatation and curettage	0	0		
MVA	3	For manual volume aspiration	0	0		
Ambu bag						
1. Neonatal	2	Used to provide positive pressure ventilation	0	0		
2. Adult	2	Used to provide positive pressure ventilation	1	1		
Penguin sucker	2	Helps in clearing the babies airway	0	0		
Nasal oxygen prongs	10	Used to deliver supplementary oxygen	6	6		Single use
Laparotomy set	2	Surgical incision into the abdomen for evacuation or preparation for surgery	2	2	Not in use	In main theatre
Pulse oximeter	2	Non-invasive method for monitoring oxygen levels	2	2	1 working	1 faulty
Suction machine						
1. Manual	1	Extraction of mucus and other fluids	1	1	faulty	
2. Electric	1	Extraction of mucus and other fluids	3	3	faulty	
Boyle's machine bp calf	5	For administering anaesthesia	1	1		
Anaesthetic trolley	1	For administering anaesthesia	1	1		
Oxygen concentrator	10	For administering oxygen	4	4	1 working	3 faulty
Portable operating light	2	Provide light during operations	2	2		
Laryngoscope	1	Used for examining the larynx	1	1		
Blood pressure	2	Measuring pressure	2	2		

machines[bp]					
Autoclave					
1. Electric	1	Used for sterilization	1	1	
2. Non electric	1	Used for sterilization	0	0	
Steam steriliser	1	Sterilising medical equipment to get rid of bacteria and other pathogens	1	1	
<b>B. OPHTHALMIC DEPARTMENT</b>					
Slit lamp	1	Used for examining the interior of the eye		0	
Tonometer	2	Used to determine the intraocular pressure	1		Not working
Ophthalmoscope	2	Majorly for the inspection of the retina	1		working
Refraction set	2	Used in reflection and refraction demonstrations	2		1 not working
Lid rotation set	2	For examining and surgery of the eye	0		
Loop (with lights and battery)	3	Used in eye surgery	0		
<b>C. MATERNITY DEPARTMENT</b>					
Delivery sets	5	For the delivery of new born	3	In use	But very old
Blood pressure machines[bp]	5	Measuring blood pressure	1	faulty	
Doppler (hand held)	1	Used in determining the blood flow	1	faulty	
Fetoscopes	10	Allow access to the foetus	2	working	
Episiotomy set	2	To aid child delivery	3	working	
MVA sets (manual vacuum aspiration sets)	2	For manual volume aspiration	2	working	
Ultra sound scan machine (basic) for obstetrics	1	Used for scanning	2	working	
Penguin sucker	5	Used for aspiration or cleaning of mucus	2		
Ambubag					
1. Adult	2	Used to provide positive pressure ventilation	1	faulty	
2. Neonatal	3	Used to provide positive pressure ventilation	1	working	few
Autoclave					
1. Electric	1	Used for sterilization	0		
2. Non electric	1	Used for sterilization	1	working	
IUD set	2	For incision of birth control devices	3	working	
Implant removal set	2	For removing in-plants	3	working	

<b>D. LABORATORY DEPARTMENT</b>						
Refrigerator for reagents	1	Keep reagents below room temperature				
Blood bank refrigerator	1	Keeping blood at recommended temperature				
Microscopes	2	For microscopic examination of samples				
Electric centrifuges (bench top)	5	Separation of fluids from densities				
Autoclave (in wash up)	1	For sterilization				
Bunsen burner	1	For drying slides				
Colorimeter	1	Measuring the intensity of colour				
Haematology analyser (CBC)	1	Complete blood count machine				
Chemistry analyser	1	For determination of the concentration of analyses				
<b>BUKASA HEALTH CENTER IV</b>						
<b>A. THEATRE</b>						
<b>Name Of Equipment</b>	<b>Quantity</b>	<b>Use/Purpose</b>	<b>Actual/Available</b>	<b>Existence</b>	<b>Condition</b>	<b>Remarks</b>
C/s sets (caesarean sets)	5	For C-Section operations	0		NA	
Oxygen cylinders (large size)	3	For administration of Oxygen	0		NA	
Hernia sets	4	For operation and management of Hernia	0		NA	
D&C sets	3	Used for dilatation and curettage	0		NA	
MVA	3	For manual volume aspiration	0		NA	
Ambu bag						
1. Neonatal	2	Used to provide positive pressure ventilation	0		NA	
2. Adult	2	Used to provide positive pressure ventilation	0		NA	
Penguin sucker	2	Helps in clearing the babies airway	0		NA	
Nasal oxygen prongs	10	Used to deliver supplementary oxygen	0		NA	
Laparotomy set	2	Surgical incision into the abdomen for evacuation or preparation for surgery	0		NA	

Pulse oximeter	2	Non-invasive method for monitoring oxygen levels	01		Good	
Suction machine						
1. Manual	1	Extraction of mucus and other fluids	01		Good	
2. Electric	1	Extraction of mucus and other fluids	0		NA	
Boyle's machine bp calf	5	For administering anaesthesia	0		NA	
Anaesthetic trolley	1	For administering anaesthesia	0		NA	
Oxygen concentrator	10	For administering oxygen	01		Good	
Portable operating light	2	Provide light during operations	01		Not working	
Laryngoscope	1	Used for examining the larynx	0		NA	
Blood pressure machines[bp]	2	Measuring pressure	0		NA	
Autoclave						
1. Electric	1	Used for sterilization	01		Good	
2. Non electric	1	Used for sterilization	01		Good	
Steam steriliser	1	Sterilising medical equipment to get rid of bacteria and other pathogens	01		Good	
<b>OPHTHALMIC DEPARTMENT</b>						
Slit lamp	1	Used for examining the interior of the eye	0		NA	
Tonometer	2	Used to determine the intraocular pressure	0		NA	
Ophthalmoscope	2	Majorly for the inspection of the retina	0			
Refraction set	2	Used in reflection and refraction demonstrations	0			
Lid rotation set	2	For examining and surgery of the eye	0			
Loop (with lights and battery)	3	Used in eye surgery	0			
<b>MATERNITY DEPARTMENT</b>						
Delivery sets	5	For the delivery of new born	01			
Blood pressure machines[bp]	5	Measuring blood pressure	01			
Doppler (hand held)	1	Used in determining the blood flow	0			
Fetosopes	10	Allow access to the foetus	02			
Episiotomy set	2	To aid child delivery	1			
MVA sets (manual	2	For manual volume	0			



vacuum aspiration sets)		aspiration			
Ultra sound scan machine (basic) for obstetrics	1	Used for scanning	0		
Penguin sucker	5	Used for aspiration or cleaning of mucus	0		
Ambubag					
3. Adult	2	Used to provide positive pressure ventilation	01		
4. Neonatal	3	Used to provide positive pressure ventilation	0		
Autoclave					
3. Electric	1	Used for sterilization	0		
4. Non electric	1	Used for sterilization	0		
IUD set	2	For incision of birth control devices	0		
Implant removal set	2	For removing in-plants	0		
<b>LABORATORY DEPARTMENT</b>					
Refrigerator for reagents	1	Keep reagents below room temperature	0		
Blood bank refrigerator	1	Keeping blood at recommended temperature	1		
Microscopes	2	For microscopic examination of samples	1		
Electric centrifuges (bench top)	5	Separation of fluids from densities	0		
Autoclave (in wash up)	1	For sterilization	0		
Bunsen burner	1	For drying slides	0		
Colorimeter	1	Measuring the intensity of colour	0		
Haematology analyser (CBC)	1	Complete blood count machine	0		
Chemistry analyser	1	For determination of the concentration of analyses	0		