



**THEMATIC AUDIT REPORT
ON COVID-19 PANDEMIC
GOVERNMENT INTERVENTIONS**

FEBRUARY 2021

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

REPORT ON THE MANAGEMENT OF COVID-19 INTERVENTIONS FOR THE FINANCIAL YEAR 2019/2020

In accordance with Article 163 (3) of the Constitution, I hereby submit my report on the compliance audit undertaken on the Management of Covid-19 interventions for the Financial Year 2019/2020.

I would like to thank my staff who undertook this audit and the staff of the different entities for the assistance offered to the audit teams during the period of audit.



John F.S. Muwanga
AUDITOR GENERAL
KAMPALA
26th March, 2021

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LIST OF ABBREVIATIONS

Abbreviation	Meaning
Bn	Billion
DTFs	District Task Forces
EU	European Union
LGs	Local Government
MDA	Ministries, Departments and Agencies
MOFPED	Ministry of Finance, Planning and Economic Development
MoH	Ministry of Health
NACME	National Advisory Committee on Medical Equipment
NMS	National Medical Stores
NTF	National Task Force
OAG	Office of the Auditor General
OPM	Office of the Prime Minister
PFMA	Public Finance Management Act
PPDA	Public Procurement and Disposal Act
PTA	Preferential Trade Area
UDB	Uganda Development Bank
UGX	Uganda Shillings
URMCHIP	Uganda Reproductive, Maternal and Child Health Services Improvement Project
SOP	Standard Operating Procedures

EXECUTIVE SUMMARY

The outbreak of Covid-19 was detected in the country in March 2020 and as a result, Government imposed restrictions to combat the spread of the disease. This affected the performance of the economy and the livelihoods of majority of citizens. It is against this background that Government came up with multi-sectoral interventions to mitigate the adverse effects of the pandemic which included provision of supplementary funds to entities, and provision of relief items to sections of the population that were worst affected.

During the financial year 2019/2020 government sourced for support of UGX.4.361tn. Included in the UGX.4.361tn is UGX.4.297tn that was received as budget support from which Parliament of Uganda approved a supplementary budget of UGX.284bn for multi-sectoral interventions, to enable the Government respond to and manage the Covid-19 pandemic. The approved funds were disbursed by the Treasury to 134 districts and 11 MDAs for the purpose.

In addition, UGX.27.23bn was availed from the Contingency funds to support the Ministry of Health (UGX.25bn), Office of the Prime Minister (UGX.2bn) and Embassy of Beijing (UGX.233m).

This report is in respect of the UGX.311bn comprising of UGX.284bn disbursed to the MDAs and districts, and UGX.27.23bn released from the Contingency Fund.

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

- i. UGX.6.68bn (2%) out of UGX.284bn was not utilized by four (4) entities at the close of the financial year and was subsequently returned to the consolidated. This affected the implementation of the planned activities.
- ii. Contrary to the PS/ST's guidance to bank the funds intact, UGX.0.85bn (5%) out of UGX.17.24bn total cash donations was utilised at source in 56 entities. The balance of UGX.16.38bn was banked on designated accounts of the entities as guided by the PS/ST.
- iii. Out of 151 entities analyzed, 149 (99%) entities had work plans with a total of 3,236 activities. Out of these, 3,025 activities were fully quantified while 211 (6.5%) activities were not sufficiently quantified which hindered me from assessing the extent of achievement of the activities.

Out of the 3,025 quantified activities, 2,872 (94%) activities were fully implemented while 109 (4%) were partially implemented, and 44 (1%) were not implemented at all.
- iv. A total of 25 entities undertook procurements worth UGX.143.84bn without fully adhering to the procurement rules and regulations. Some of the anomalies observed included: irregular use of direct procurements, procurements without signed contracts, late delivery of goods, payments before receiving goods and failure to involve the contracts committee.
- v. UGX.1.317bn (5%) out of the UGX.284bn that was disbursed to seventeen (17) entities remained unaccounted for at the time of audit. I therefore could not establish whether the funds were put to proper use.

- vi. 94 (68%) out of 135 entities that received donations in kind did not undertake valuations contrary to paragraph 15.5.1 of the Treasury Instructions, 2017 while 69 (51%) entities did not record the donated items in the stores. This resulted into misstatement of financial statement balances.
- vii. A total of 45 entities faced challenges in the management and operation of quarantine centres under their charge. The challenges faced included: insufficient PPEs, lack of necessary staff at the quarantine centres, failure to provide basic utilities such as water and power and non-utilisation of the quarantine centres. This may have hampered Government efforts towards the containment of the spread of the pandemic.
- viii. Items valued at UGX.55.8bn (20%) were distributed under the Office of the Prime Minister (OPM) lacked sufficient evidence of acknowledgement to enable me verify the recipients. This was attributed to the emergency nature of the exercise.
- ix. Quality checks by UNBS on a sample of 14,069 metric tonnes of maize flour and 8,547 metric tonnes of dry-beans established that 2,615 (19%) metric tonnes of maize flour and 2,017 (24%) metric tonnes of dry-beans intended for distribution by Office of the Prime Minister did not pass quality checks.
- x. UGX.10.574bn (4%) in six (6) entities was diverted and spent on items other than those for which the funds were disbursed.

Overall Audit Conclusion

Government took measures to respond to the pandemic and audit observed commendable performance where 98% of the budgeted funds were utilised, 95% was banked intact as per guidelines, 99% of the entities had work plans, 94.5% of activities were well quantified. Of these 94% of the activities were fully implemented

A number of shortcomings were however also noted in the way entities implemented the measures. These included under absorption of funds of 2%, use of cash at source of 5%, non-compliance with procurement laws, 0.5% of the funds were not accounted for, 4% of the funds were diverted, inadequate valuation of in-kind donations and poor management of quarantine centres. These were mainly attributed to the emergency conditions under which the entities were operating and the lockdown measures instituted by Government to control the spread of the disease. I therefore advised Government to put in place measures to raise preparedness for the management of emergency situations.



John F.S. Muwanga
AUDITOR GENERAL
KAMPALA
26th March, 2021

1.0 **INTRODUCTION**

1.1 **Background**

The outbreak of Covid-19 was detected in the country in March 2020 and as a result, Government imposed restrictions to combat the spread of the disease. This affected the performance of the economy and the livelihoods of the majority of citizens.

In addition to the above, the outbreak also impacted on the tax collections by Uganda Revenue Authority (URA) which necessitated alternative sources of financing the Government budget amounting to UGX.4,361tn as summarised below; Details are in **Appendix I.**

Table 1: Showing Receipts for Covid-19 related Government Interventions

S/N	Funding Source	Purpose	Amount (UGX. Bn)
1.	Loans ¹	Budget support	4,297.40
2.	Grants	Project support	17.98
3.	Local cash donations	Direct support	11.60
4.	In-kind donations ²	Direct support	34.55
	TOTAL		4,361.53

Additionally UGX.27.23bn was availed from the Contingency funds to support the Ministry of Health (UGX.25bn), Office of the Prime Minister (UGX.2bn) and Embassy of Beijing (UGX.233m).

Of the UGX.4.297tn budget support, Parliament of Uganda approved a supplementary budget of UGX.284bn for multi sectoral interventions, to enable the Government respond to and manage the Covid-19 pandemic. The funds were disbursed by the Treasury to 134 districts and 11 MDAs for the purpose during the financial year 2019/2020. **Refer to Appendix II.**

This report is in respect of the UGX.311bn comprising of UGX.284bn disbursed to the MDAs and districts, UGX.27bn released from the Contingency Fund and the in-kind donations received by the various entities. It excludes a total of UGX.17.69bn where separate reports were or will be issued as summarised below;

Category	Amount (UGX. Bn)	Comment
Classified Expenditure	7.46	A separate report will be issued.
Parliamentary Commission	10.0	This expenditure was audited and a separate report issued.
Embassy of Beijing	0.23	A separate report will be issued.
TOTAL	17.69	

It is against this background that Government came up with multi-sector interventions to mitigate the adverse effects of the pandemic which included provision of supplementary funds to entities, and provision of relief items to sections of the population that were worst affected.

¹ Details of the loans received are contained in Appendix I to the report.

² This amount excludes in kind donations received by MOH and LGs which had not been valued by the time of reporting.

1.2 Objectives of the audit

The objectives of the audit of the Covid-19 funds were to establish whether;

- i. Funds released were fully absorbed by the implementing entities
- ii. Cash collections were banked intact and not used at source.
- iii. Entities prepared and approved work plans that were sufficiently quantified to guide the utilisation of the funds received.
- iv. Planned activities were fully implemented.
- v. Procurements were undertaken in compliance with PPDA regulations and guidelines.
- vi. Funds received by the entities were fully accounted for.
- vii. In-kind donations received were properly valued, taken on charge and accounted for in line with the PFMA and Treasury Instructions.
- viii. Gazetted quarantine centres were managed in line with guidance from Ministry of Health.
- ix. Recruitment of health workers was in compliance with the Public Service Standing Orders and Health Service Commission regulations.
- x. There were no diversions of Covid-19 funds.
- xi. Relief items distributed met the required UNBS quality standards.

1.3 Data collection methodology

Data was collected through the following methods;

Interviews

Key stakeholders including the Accounting Officers, entity planners, program implementation coordinators, and other public officers were interviewed to gain an understanding of the activities that were implemented, the rationale for those activities and how they were implemented.

Review of documents

Key records were reviewed, including the resolution of Parliament on the supplementary budget for Covid-19, the total approved supplementary budget, entity budgets and work-plans, procurement files, stores records, registers of donations and expenditure records.

Third party verifications

In some cases third parties and informants were contacted with the view of confirming the information presented in the various reports and from interviews. Third parties interviewed included suppliers and users/beneficiaries of the interventions.

Inspections

Limited physical inspections were done to confirm the delivery of goods/supplies, the management of quarantine centres and the execution of works.

1.4 Limitations

I was unable to examine the utilisation of UGX.233m Covid-19 funds disbursed to the Uganda Embassy in Beijing due to travel restrictions caused by the lockdown. I was also unable to physically verify the status, assets and management of some quarantine centres due to Standard Operating Procedures (SOPs) which limited access to the facilities. Lastly, funds that were used for classified activities were not assessed as part of this report and have been included in a separate report.

2.0 SUMMARY OF KEY PROCESSES

2.1 Supplementary budget approval process

The preparation, approval and the implementation of the supplementary budget goes through a number of processes which have been highlighted below;

2.1.1 Supplementary budget formulation

The implementing entity identifies unbudgeted-for priorities that should be urgent, unforeseen and cannot be postponed. The entity then proposes estimates of the required budget/funding supported by work-plans.

The estimates are then presented to the Ministry of Finance, Planning and Economic Development (MOFPED) who compiles, consolidates and presents the estimates to cabinet and to Parliament for review and approval.

2.1.2 Supplementary budget approval

Once the supplementary budget is presented to Parliament, it is debated adjusted and approved. The approved budget is included in the supplementary appropriations bill. The approved supplementary budget is then communicated by Parliament to the MOFPED, the beneficiaries, and other stakeholders for implementation.

2.1.3 Supplementary budget implementation

Once the supplementary budget is approved by Parliament, the Auditor General issues a grant of credit authorising the Minister of Finance to release the funds to the MDA, up to the amount of the supplementary budget approved by Parliament.

The entities then use the resources allocated under the supplementary budgets on the activities for which the funds were sought and in line with the approved work-plans.

2.2 Receipt and utilisation of donations

2.2.1 Receipt of cash donations

Every district was expected to establish a committee or task-force which was responsible for receiving cash donations. Cash donations from the public that were not sent to the districts were received by the National Task Force under Office of the Prime Minister.

Once a cash donation was made, the donor's particulars such as name, contact and amount donated were captured and a receipt issued to confirm receipt of the cash donations.

In some cases, the funds were banked directly on designated bank accounts after which the donors presented evidence of the banking to the District Task Forces (DTFs) or National Task Force (NTF) for issuance of receipt.

The DTFs and NTF regularly compiled reports for all the cash donations and undertook regular reconciliations for purposes of financial reporting.

2.2.2 Receipt, valuation and utilisation of in-kind donations

When a donation in kind was made, the respective task force (district or national) received and recorded the details of the donor and the items donated. The details captured included particulars of the donor, items donated and quantities. Once these were received, the donor was issued with an acknowledgement to confirm that the in-kind items had been received.

The items were then valued using either purchase price declared by the donor or using market prices or prices of similar items.

The items were then received in stores by the entities with the issuance of Goods Received Notes. Any disbursement from the stores was preceded by approval of the task forces for the distribution of such items. The items were then disbursed from stores using issue vouchers for distribution to the beneficiaries.

Entities maintained updated records of in-kind donations received, issued and distributed for purposes of reporting.

3.0 FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

The following is a summary of the key findings from my examination of the management of the Covid-19 interventions during the financial year 2019-2020. The detailed findings are in the individual reports which I have issued separately.

3.1 Under absorption of released funds

Section 17(2) of the PFMA 2015 provides that a vote that does not expend money that was appropriated to the vote for the financial year shall at the close of the financial year, repay the money to the consolidated fund.

Out of the total funds disbursed, I noted that a sum of UGX.6.68bn in four (4) entities was unspent at the year end and returned to the consolidated fund. Details are in **Appendix III**. This was mainly attributed to the fact that entities were working at 30% capacity which affected the operational efficiency of these entities thus resulting into under absorption. I also noted that funds to these entities were disbursed towards the end of the Financial Year 2019/2020 which also affected their absorption.

Under absorption of funds resulted into non-implementation of planned activities.

I advised the Accounting Officers to come up with better strategies of managing such emergencies should they re-occur.

3.2 Utilisation of cash at source (UGX.0.85bn)

Paragraph 1(a) of the Guidelines for management of Covid-19 response fund donations issued by the PS/ST to all Accounting Officers (on the 28th April, 2020) states that all cash contributions shall be banked directly by the donors on the national collection account.

I reviewed the management of cash donations by MDAs and the Local Authorities and noted that government collected a sum of UGX.17.24bn from various sources as highlighted below:

Table 2: Summarizing cash collections

S/N	Entity	Amount
1	Office of the Prime Minister	9,307,902,542
2	Ministry of Health	2,321,652,400
3	Local governments	5,610,543,023
	TOTAL	17,240,097,965

I reviewed the utilisation of this cash and noted the following;

- i) UGX.9.307bn that was collected by the OPM was all transferred to the National Response Fund to Covid-19 account in Bank of Uganda. It was subsequently transferred to the consolidated fund.
- ii) UGX.2.321bn that was received through the Ministry of Health as cash donations from various local sources was banked on the Ministry's contingencies' fund account and subsequently transferred to the consolidated fund.
- iii) Out of UGX.5.610bn collected by Local Governments, UGX.4.758bn (84.8%) was banked before use leaving a balance of UGX.0.852bn (15.2%) which was spent at source contrary to the PS/ST's guidance. See details in **Appendix IV**. This was 0.05% of total collections

A total of 99.95% of the collections was transferred to the UCF according to the guidelines and I commend government for the action.

For the 0.05% of collections not banked intact, the Accounting Officers of the affected Local Governments explained that failure to comply with the guidance on use of cash was due to the need to respond expeditiously to the emergencies occasioned by the pandemic and the lockdown measures instituted by Government. I noted the explanation but advised that failure to bank the cash exposes the funds to the risk of loss and misuse and in future it is important to ensure compliance with guidelines in totality.

3.3 Preparation and approval of work-plans

Paragraph 23 of the budget execution circular 2019/2020 requires that all supplementary budget requests must be supported by a realistic work plan and budget.

I noted that generally all the entities allocated Covid-19 funds prepared work-plans to guide the utilisation of these funds.

I have nothing material to report in this regard.

3.4 Quantification and implementation of planned activities

I reviewed the extent to which work plans for 151 entities were quantified to facilitate the measurement of performance. I observed that 3,236 activities were planned for implementation out of which 3,025 (93.4%) were sufficiently quantified while 211 (6.5%) activities were not quantified at all, contrary to the budget execution circular issued by the PS/ST as summarised in the table below and detailed in **Appendix V (a)**.

Table 3: Quantification of activities

No	Details	No of activities	%age
1	Fully quantified activities	3,025	94%
2	Insufficiently quantified activities	211	6%
	Total	3,236	100%

I further examined the extent to which 3,025 quantified activities were implemented and noted that 2,872 (94%) were fully implemented, 109 (4%) activities were partially implemented while 44 (1%) activities were not implemented at all as summarised in the table below and detailed in **Appendix V (b)**.

Table 4: Implementation of quantified activities

No	Category	No of activities	% of total no of activities
1	Fully Implemented	2,872	94%
2	Partially Implemented	109	4%
3	Not Implemented	44	1%
	Total	3,025	100%

Failure to quantify activities creates ambiguities in allocation of funds and budget slack which can be exploited to divert funds. On the other hand, failure to implement planned activities implies that the expected or intended services were not received by the beneficiaries. The Accounting Officers attributed this to the nature of some of the activities that were difficult to quantify, as well as the emergency nature of the activities.

The extent of quantification of 94% and implementation of quantified activities of 94% is a reasonably good performance and I commend government. I advise further that it is important that full quantification and implementation be aimed at in future to ensure full attainment of government objectives even in emergencies.

3.5 Non-compliance with procurement regulations

Paragraph 5 of the guidelines issued by the PS/ST on the receipt and accountability for donations for Covid-19 requires Accounting Officers to follow PPDA regulations which guide on how procurements should be undertaken under emergency conditions.

I noted that 25 entities allocated Covid-19 funds undertook procurements worth UGX.143.84bn using funds received as part of the Covid-19 response. My review of the procurement records revealed various anomalies as indicated in the table below and **Appendix VI**.

No	Procurement Issue	Entities	Amount (UGX.)Bn
1	Delays and non-delivery of procured items	Ministry of Defence Nakaseke DLG Buikwe DLG Dokolo DLG Ministry of Health	65.9
2	Use of the inappropriate procurement methods	Uganda Police Force Buikwe DLG Kassanda DLG Amolatar DLG Kumi DLG Ministry of Health	4.824
3	Use of non-prequalified suppliers	Masindi DLG Kagadi DLG Buliisa DLG Bugweri DLG	0.015
4	By-passing of the contracts committees	Uganda Prisons Services Butebo DLG Abim DLG Moroto DLG Soroti DLG Ministry of Health	0.239
5	Failure to justify the use of direct procurements	Ministry of Defence Uganda Prisons Services Office of the President Kole DLG Kyankwanzi DLG Kiboga DLG Kassanda DLG Butebo DLG Abim DLG Moroto DLG Karenga DLG	15.13
6	Procurement without signed contracts	Ministry of Defence Lira DLG	1.321
7	Failure to subject procured items to quality checks	Ministry of Health	
8	Failure to properly maintain procurement records	Uganda Police Force Buikwe DLG Kween DLG.	7.935
9	Non-compliance to contracts terms and conditions	Uganda Police Force Uganda Prisons Service Ministry of Health	4.036

The failure to strictly adhere to procurement regulations and contractual terms was attributed to the emergency nature of the procurements given the prevailing circumstances.

Non-compliance with the procurement regulations exposes public funds to misuse and impairs the achievement of value for money.

I advised Accounting Officers to adhere to the procurement guidelines even in cases of emergencies.

3.6 Unaccounted for funds

Paragraph 10.10.1 of the Treasury Instructions 2017 provides that all payments must be adequately supported with sufficient details to enable them to be checked without reference to any other documents. I reviewed the Covid-19 expenditure records and noted that funds amounting to UGX.1.318bn (0.5%) remained unaccounted for in seventeen (17) entities at the time of reporting. Details are in **Appendix VII**.

Failure to account for funds was attributed to the peculiar circumstances of the pandemic and lockdown measures which affected the operations of the entities and thus the ability to prepare and present the accountabilities. Without sufficient accountabilities, I was unable to confirm the authenticity and accuracy of the purported expenditure incurred by the different entities.

I advised the concerned Accounting Officers to follow up on all pending accountabilities and ensure that all expended funds are fully accounted for, failure of which the funds should be recovered.

3.7 Management of in-kind donations

Paragraph 15.5.1 of the Treasury Instructions 2017 states that inventories are accounted for by value as well as by quantity, and it is necessary for an Accounting Officer to keep records so as to determine the unit cost of each inventory item and the reconciliation of the total value of the stocks of inventories with the financial records. The PS/ST also guided in his circular on the management of the Covid-19 interventions that all items received in kind should be taken on charge, and distributed with the approval of the Covid-19 task force and appropriately accounted for.

I observed that 135 entities received in-kind donations from various sources. From my review of the receipt and utilisation of these items I observed the following;

- i. Forty-one (41) (30%) entities undertook valuations of these items as guided by the PS/ST while 94 (70%) entities never valued items. Details in **Appendix VIII (a)**. I was therefore unable to confirm the value of these donations in kind and the accuracy of the balances reported in the financial statements.
- ii. A total of 69 (51%) entities did not record the items donated in their stores records which exposed them to the risk of theft and misuse. **Appendix VIII (b)** refers.
- iii. In 66 Local Authorities (49%) there was no evidence that the distribution of the donated items was approved by the District Task Forces as guided by the PS/ST implying that items could have been distributed to persons who were not the target beneficiaries. **Appendix VIII (c)** refers.

- iv. In 50 entities (37%), there was either insufficient or no evidence of receipt of items by beneficiaries casting doubt on the accuracy of the distributions reported. **Appendix VIII (d)** refers.

The failure to adhere to the guidelines on donations was attributed to capacity gaps within entities such as inadequate staff, the emergency nature of the activities during the lockdown, and the need to adhere to Ministry of Health SOPs in regard to the spread of the virus.

I advised the Accounting Officers to adhere to the guidelines regarding the management and distribution of Government inventories and in future develop alternative accountability mechanisms such as direct involvement of the internal audit function in the distribution of inventories as a way of confirming occurrence. This can be supplemented through the use of photographic evidence at the point receiving the items in such unique situations.

3.8 Management of quarantine centres

I observed that 45 entities utilised some of the Covid-19 funds on the management and operation of quarantine centres where patients, contacts and returnees were kept for close monitoring and/or treatment. I undertook procedures to ascertain how these quarantine centres were managed and noted a number of anomalies such as; insufficient number of Personal Protective Equipment (PPEs), lack of inspections prior to accreditation, lack of amenities including running water and power, and failure to use the centres. Details are in **Appendix IX**.

The Accounting Officers explained that the failure to properly manage the quarantine centres was due to inadequate funding for the acquisition of supplies including PPEs, lack of trained staff to manage the centres, and space constraints.

Failure to properly manage the centres may have hampered efforts towards the containment of the spread of the pandemic.

I advised the Ministry of Health to put in place a committee to identify the requirements of the different quarantine centres and come up with measures to address them taking into consideration that Covid-19 is still an ongoing challenge in the country.

3.9 Recruitment of health workers

According to the approved work plan Ministry of Health was supposed to undertake the recruitment, training and remuneration of 250 health workers to handle the expected surge in the Covid-19 cases. The Ministry recruited 235 workers (94%) who were subsequently appointed by the Health Service Commission, which was a commendable performance given the circumstances. As at the close of the financial year 2019/2020, the Ministry had spent a sum of UGX.864,072,760 on salaries for these health workers.

I reviewed the recruitment process for the health workers and noted that formal appointment and deployment letters were issued to staff after their third month of service, i.e. in June 2020.

The lack of appointment letters creates ambiguity regarding the terms and conditions of employment and what is expected of either party under the contract, which may in turn lead to conflicts or disagreements.

The Accounting Officer attributed the delay to issue formal appointment letters to the emergency situation occasioned by the pandemic which called for the immediate deployment of staff in order to deal with the Pandemic.

I advised the Accounting Officer to ensure that there are contractual undertakings clearly spelling out the terms and conditions prior to engagement of any individual in order to safeguard Government against any eventuality.

3.10 Diversion of funds

Paragraph 8.5.2 of the Treasury Instructions, 2017 provides that implementation of the budget shall strictly follow work-plans, procurement plans and recruitment plans approved by Parliament.

I noted that UGX.10.574bn was diverted by six (6) entities and utilised on items other than those for which the funds had been disbursed. **Appendix X** refers.

The Accounting Officers explained that this was necessitated given the emergency nature of the activities to which the funds were diverted.

Irregular diversion of funds undermines the budgeting process and affects the monitoring and accountability of such funds. Diversion of funds may also affect the achievement of the objectives for which the funds were released.

I noted the Accounting Officer's response and advised them to ensure that appropriated funds are used strictly for activities that are in the approved work-plans.

3.11 Management of distribution of food relief items

I observed short comings in the management and distribution of food relief items under the Office of the Prime Minister as highlighted below:

- Items valued at UGX.55.8bn that were distributed under the Office of the Prime Minister (OPM) lacked sufficient evidence of acknowledgement to enable me verify the recipients. The lack of sufficient accountability for distributed items creates mistrust among the population as well as raising the risk of abuse of the process. This was attributed to the potential risk of spreading the virus through sharing of items like distribution lists and pens which was discouraged by Ministry of Health.
- Quality checks by UNBS on a sample of 14,069 metric tonnes of maize flour and 8,547 metric tonnes of dry-beans established that 2,615 metric tonnes (18%) of maize flour and 2,017 metric tonnes (23%) of dry-beans intended for distribution by Office of the Prime Minister did not pass quality checks.

This was caused by lack of clear guidelines to the suppliers on the quality standards expected by the inspecting body.

I advised the Accounting Officer to ensure that there is detailed and accurate accountability for all items that were distributed to the population and in future ensure

that items are checked for quality before they are received and distributed in the event that the need for distribution of food relief items re-occurs.

Overall Audit Conclusion

Government took measures to respond to the pandemic and audit observed commendable performance where 98% of the budgeted funds were utilised, 95% was banked intact as per guidelines, 99% of the entities had work plans, 94.5% of activities were well quantified. Of these 94% of the activities were fully implemented

A number of shortcomings were however also noted in the way entities implemented the measures. These included under absorption of funds of 2%, use of cash at source of 5%, non-compliance with procurement laws, 0.5% of the funds were not accounted for, 4% of the funds were diverted, inadequate valuation of in-kind donations and poor management of quarantine centres. These were mainly attributed to the emergency conditions under which the entities were operating and the lockdown measures instituted by Government to control the spread of the disease. I therefore advised Government to put in place measures to raise preparedness for the management of emergency situations.



John F.S. Muwanga
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26th March, 2021

APPENDICES

APPENDIX I: Sourcing of Covid-19 funding by Government

SN	Funding source	Modality	CURR	Amount	Amount (UGX)	Disbursed in 2019/20 (UGX)	Disbursed in 2020/21 (UGX)
1	IMF Budget Support Loan (BoU, UDB & MOFPED)	BOU	SDR	249,725,331	1,311,057,985,758	1,311,057,985,758	-
		UDB	SDR	88,138,352	462,726,347,915	462,726,347,915	-
		Budget Support	SDR	23,136,317	121,465,666,328	121,465,666,328	-
2	World Bank (Treasury)	Budget Support	SDR	218,700,000	1,148,175,000,000	-	1,148,175,000,000
3	EU Grant(Treasury)	Budget Support	EUR	4,000,000	17,200,000,000	-	17,200,000,000
4	Stanbic Bank Ltd Loan(Treasury)	Budget Support	EUR	300,000,000	1,290,000,000,000	1,075,000,000,000	215,000,000,000
5	TDB (PTA Bank) Loan (Treasury)	Budget Support	EUR	300,000,000	1,290,000,000,000	1,290,000,000,000	-
6	World Bank (MOH-URMCHIP)	Project Support	USD	15,000,000	55,725,000,000	37,150,000,000	18,575,000,000
7	Islamic Development Bank (NMS)	Project Support	USD	13,790,000	51,229,850,000	-	51,229,850,000
	TOTAL				5,747,579,850,001	4,297,400,000,000	1,450,179,850,000

APPENDIX II: Entities that received Covid-19 supplementary budget

	Entity	Amount
1	Office of the President	16,757,041,000
2	Office of the Prime Minister	59,400,000,000
3	Ministry of Defence	30,393,244,891
4	Ministry of Health	94,188,234,110
5	Ministry of Information and Communication Technology	6,000,000,000
6	National Citizenship and Immigration Control	1,741,140,000
7	Kampala Capital City Authority	1,000,000,000
8	Uganda Police	37,484,662,000
9	Uganda Prisons	4,393,640,000
10	External Security Organization	460,977,999
11	Parliamentary Commission	10,000,000,000
12	134 Local Authorities	22,181,060,066
	TOTAL	284,000,000,066

APPENDIX III: Entities that failed to fully absorb released funds

	Entity	Amount
1	Office of the President	2,995,041,000
2	Office of the Prime Minister	541,196,176
3	Ministry of Defense	1,411,727
4	Ministry of Health	3,142,986,274
	TOTAL	6,680,635,177

APPENDIX IV: Entities that utilized cash donations at source

SNO	ENTITY	Total Receipts from Donations	Amount Banked	Amount spent at Source
1	LUWERO DLG	84,500,000	0	84,500,000
2	Kamuli DLG	180,000,000	100,000,000	80,000,000
3	Kyegegwa DLG	137,000,000	60,000,000	77,000,000
4	Namayingo DLG	64,740,000	0	64,740,000
5	MUKONO DLG	80,000,000	20,000,000	60,000,000
6	Nwoya DLG	40,000,000	0	40,000,000
7	Dokolo District	59,560,000	20,000,000	39,560,000
8	Amudat DLG	37,957,300	0	37,957,300
9	NAKASEKE DLG	57,620,000	20,000,000	37,620,000
10	Gulu DLG	87,500,000	60,000,000	27,500,000
11	Bugiri DLG	64,406,000	40,000,000	24,406,000
12	Mbale DLG	22,044,000	0	22,044,000
13	Nabilatuk DLG	21,250,000	0	21,250,000
14	Bugweri DLG	20,000,000	0	20,000,000
15	MPIGI DLG	60,000,000	40,000,000	20,000,000
16	Kaabong DLG	18,983,300	0	18,983,300

SNO	ENTITY	Total Receipts from Donations	Amount Banked	Amount spent at Source
17	Kitgum DLG	77,990,000	60,000,000	17,990,000
18	Adjumani DLG	11,839,000	0	11,839,000
19	Kabarole DLG	32,650,000	21,490,000	11,160,000
20	Tororo DLG	90,914,000	80,000,000	10,914,000
21	Oyam DLG	10,567,000	0	10,567,000
22	Busia DLG	10,000,000	0	10,000,000
23	NAKASONGOLA DLG	47,930,000	40,000,000	7,930,000
24	Kamwenge DLG	67,691,600	60,000,000	7,691,600
25	Otuke District	7,086,000	0	7,086,000
26	Bulambuli DLG	66,000,000	60,000,000	6,000,000
27	Moyo DLG	45,275,000	40,000,000	5,275,000
28	Kaliro DLG	45,035,000	40,000,000	5,035,000
29	Kapelebyong District	4,789,000	0	4,789,000
30	KANUNGU DLG	24,766,500	20,000,000	4,766,500
31	Bunyangabu DLG	44,768,700	40,048,000	4,720,700
32	Amuria District	44,000,000	40,000,000	4,000,000
33	Omoro DLG	63,820,000	60,000,000	3,820,000
34	Butebo DLG	43,754,000	40,000,000	3,754,000
35	Kibaale DLG	44,063,000	40,685,000	3,378,000
36	Nebbi DLG	63,120,000	60,000,000	3,120,000
37	Obongi DLG	3,000,000	0	3,000,000
38	Kyenjojo DLG	82,770,000	80,000,000	2,770,000
39	Alebtong DLG	62,500,000	60,000,000	2,500,000
40	MITYANA DLG	82,500,000	80,000,000	2,500,000
41	Mayuge DLG	42,400,000	40,000,000	2,400,000
42	Apac DLG	2,354,000	0	2,354,000
43	Pakwach DLG	2,310,000	0	2,310,000
44	Bukedea District	2,200,000	0	2,200,000
45	Zombo DLG	61,850,000	60,000,000	1,850,000
46	Kiryandongo DLG	21,550,000	20,000,000	1,550,000
47	Lamwo DLG	121,230,521	119,730,521	1,500,000
48	Bududa DLG	1,500,000	0	1,500,000
49	Namutumba DLG	41,330,000	40,000,000	1,330,000
50	Luuka DLG	21,000,000	20,000,000	1,000,000
51	Lwengo DLG	1,800,000	800,000	1,000,000
52	Maracha DLG	40,920,000	40,000,000	920,000
53	Madi Okollo DLG	41,400,000	40,500,000	900,000
54	Ntoroko DLG	600,000	0	600,000
55	Kole DLG	60,500,000	60,000,000	500,000
56	Butaleja DLG	350,000	0	350,000

SNO	ENTITY	Total Receipts from Donations	Amount Banked	Amount spent at Source
57	Arua DLG	40,000,000	40,000,000	0
58	Yumbe DLG	60,000,000	60,000,000	0
59	Koboko DLG	20,000,000	20,000,000	0
60	Bundibugyo DLG	60,000,000	60,000,000	0
61	Kasese DLG	100,271,180	100,271,180	0
62	Kitagwenda DLG	20,000,000	20,000,000	0
63	Lira DLG	30,000,000	30,000,000	0
64	Pader DLG	41,060,000	41,060,000	0
65	Amuru DLG	72,810,000	72,810,000	0
66	Kwania DLG	20,000,000	20,000,000	0
67	Hoima DLG	80,000,000	80,000,000	0
68	Masindi DLG	40,000,000	40,000,000	0
69	Kagadi DLG	60,000,000	60,000,000	0
70	Kyankwanzi DLG	40,000,000	40,000,000	0
71	Buliisa DLG	40,000,000	40,000,000	0
72	Kikuube DLG	42,000,000	42,000,000	0
73	Jinja DLG	61,330,000	61,330,000	0
74	Iganga DLG	20,000,000	20,000,000	0
75	Buyende DLG	60,000,000	60,000,000	0
76	WAKISO DLG	60,000,000	60,000,000	0
77	BUIKWE DLG	60,000,000	60,000,000	0
78	KAYUNGA DLG	62,500,000	62,500,000	0
79	BUTAMBALA DLG	30,000,000	30,000,000	0
80	BUVUMA DLG	40,000,000	40,000,000	0
81	Lyantonde DLG	40,000,000	40,000,000	0
82	Sembabule DLG	100,000,000	100,000,000	0
83	Rakai DLG	62,000,000	62,000,000	0
84	Kyotera DLG	60,040,000	60,040,000	0
85	Masaka DLG	40,000,000	40,000,000	0
86	Kalungu DLG	40,000,000	40,000,000	0
87	Mubende DLG	60,000,000	60,000,000	0
88	Bukomansimbi DLG	20,000,000	20,000,000	0
89	Manafwa DLG	20,000,000	20,000,000	0
90	Budaka DLG	46,000,000	46,000,000	0
91	Bukwo DLG	51,100,000	51,100,000	0
92	Kibuku DLG	40,000,000	40,000,000	0
93	Sironko DLG	970,000	970,000	0
94	Pallisa DLG	40,000,000	40,000,000	0
95	Kapchorwa DLG	60,000,000	60,000,000	0
96	Kween DLG	40,000,000	40,000,000	0
97	NTUNGAMO DLG	100,000,000	100,000,000	0

SNO	ENTITY	Total Receipts from Donations	Amount Banked	Amount spent at Source
98	RUKUNGIRI DLG	80,000,000	80,000,000	0
99	MBARARA DLG	8,278,000	8,278,000	0
100	KISORO DLG	120,000,000	120,000,000	0
101	BUSHENYI DLG	80,000,000	80,000,000	0
102	KIRUHURA DLG	40,000,000	40,000,000	0
103	MITOOMA DLG	90,000,000	90,000,000	0
104	SHEEMA DLG	60,000,000	60,000,000	0
105	KABALE DLG	82,571,200	82,571,200	0
106	RUBANDA DLG	60,000,000	60,000,000	0
107	BUHWEJU DLG	40,000,000	40,000,000	0
108	RWAMPARA DLG	20,000,000	20,000,000	0
109	RUBIRIZI DLG	5,350,000	5,350,000	0
110	Abim DLG	40,000,000	40,000,000	0
111	Moroto DLG	40,000,000	40,000,000	0
112	Kotido DLG	60,000,000	60,000,000	0
113	Napak DLG	40,000,000	40,000,000	0
114	Nakapiripirit DLG	25,976,722	25,976,722	0
115	Karenga DLG	40,000,000	40,000,000	0
116	Amolatar District	40,000,000	40,000,000	0
117	Soroti District	2,512,000	2,512,000	0
118	Kumi District	40,000,000	40,000,000	0
119	Ngora District	40,000,000	40,000,000	0
	TOTAL	5,610,453,023	4,758,022,623	852,430,400

APPENDIX V (a): Entities with insufficiently quantified activities

	Entity	Number of insufficiently quantified activities
1	Obongi DLG	1
2	Adjumani DLG	4
3	Madi Okollo DLG	7
4	Moyo DLG	3
5	Kyenjojo DLG	1
6	Lamwo DLG	4
7	Hoima DLG	4
8	Masindi DLG	2
9	Kagadi DLG	1
10	Kiboga DLG	5
11	Kibaale DLG	1
12	Jinja DLG	3
13	Kamuli DLG	2
14	Iganga DLG	2

15	Bugiri DLG	3
16	Luuka DLG	3
17	Mayuge DLG	2
18	Namutumba DLG	2
19	Kaliro DLG	2
20	Namayingo DLG	4
21	Buyende DLG	1
22	Bugweri DLG	6
23	MUKONO DLG	4
24	MPIGI DLG	8
25	KAYUNGA DLG	40
26	MITYANA DLG	3
27	NAKASEKE DLG	7
28	Kyotera DLG	6
29	Gomba DLG	1
30	Manafwa DLG	1
31	Tororo DLG	2
32	Budaka DLG	1
33	Bukwo DLG	2
34	Kibuku DLG	3
35	Bulambuli DLG	15
36	Butebo DLG	5
37	Kween DLG	1
38	Nakapiripirit DLG	1
39	Amuria District	4
40	Soroti District	2
41	Dokolo District	5
42	Kapelebyong District	5
43	Kalaki District	6
44	Office of the president	4
45	Office of the prime minister	4
46	Ministry of defense	6
47	National citizenship and Immigration control	6
48	Kampala Capital city Authority	6
	Total	211

APPENDIX V (b): Implementation of quantified activities

Entity	Total Number of quantified Activities	Number fully implemented	Number partially implemented	Number not implemented
Arua DLG	15	15	0	0
Yumbe DLG	5	5	0	0
Obongi DLG	13	13	0	0
Adjumani DLG	19	19	0	0
Koboko DLG	25	37	0	0
Maracha DLG	20	14	6	0
Nebbi DLG	11	11	0	0
Moyo DLG	49	49	0	0
Pakwach DLG	13	13	0	0
Kasese DLG	26	26	0	0
Kabarole DLG	17	17	0	0
Kitagwenda DLG	36	36	0	0
Kyenjojo DLG	17	17	0	0
Apac DLG	25	25	0	0
Alebtong DLG	7	7	0	0
Kitgum DLG	12	12	0	0
Lira DLG	24	24	0	0
Pader DLG	15	0	15	0
Agago DLG	27	25	2	0
Kwania DLG	11	11	0	0
Lamwo DLG	25	20	5	0
Nwoya DLG	26	26	0	0
Oyam DLG	18	18	0	0
Omoro DLG	22	19	0	3
Lira RRH	23	20	3	0
Hoima DLG	7	7	0	0
Kiryandongo DLG	42	41	0	1
Masindi DLG	21	21	0	0
Kagadi DLG	11	7	4	0
Kyankwanzi DLG	18	18	0	0
Kiboga DLG	26	22	1	3
Buliisa DLG	76	76	0	0
Kibaale DLG	50	50	0	0
Kakumiro DLG	7	5	2	0
Kikuube DLG	14	14	0	0
Jinja DLG	7	7	0	0
Kamuli DLG	37	37	0	0
Iganga DLG	39	39	0	0
Bugiri DLG	8	8	0	0
Luuka DLG	38	38	0	0
Mayuge DLG	4	4	0	0
Namutumba DLG	12	12	0	0
Kaliro DLG	10	10	0	0
Namayingo DLG	6	6	0	0
Buyende DLG	25	25	0	0
Bugweri DLG	78	78	0	0
MUKONO DLG	9	7	2	0
WAKISO DLG	5	5	0	0
BUIKWE DLG	46	46	0	0
MITYANA DLG	24	24	0	0
NAKASEKE DLG	37	32	5	0
NAKASONGOLA DLG	23	23	0	0
BUVUMA DLG	108	108	0	0
Entebbe RRH	14	13	1	0

Lyantonde DLG	24	24	0	0
Rakai DLG	36	36	0	0
Kyotera DLG	31	31	0	0
Masaka DLG	36	36	0	0
Lwengo DLG	13	13	0	0
Kalungu DLG	18	18	0	0
Mubende DLG	80	80	0	0
Bukomansimbi DLG	35	35	0	0
Gomba DLG	40	40	0	0
Kassanda DLG	13	13	0	0
Manafwa DLG	19	12	0	7
Busia DLG	27	27	0	0
Mbale DLG	8	8	0	0
Butaleja DLG	48	48	0	0
Tororo DLG	32	32	0	0
Mbale RR Hospital	21	21	0	0
Budaka DLG	22	22	0	0
Bukwo DLG	4	4	0	0
Kibuku DLG	17	17	0	0
Sironko DLG	29	29	0	0
Bududa DLG	27	27	0	0
Pallisa DLG	36	36	0	0
Bulambuli DLG	6	6	0	0
Kapchorwa DLG	11	11	0	0
Namisindwa DLG	22	22	0	0
Butebo DLG	7	7	0	0
Kween DLG	50	50	0	0
RUKIGA DLG	13	13	0	0
KIRUHURA DLG	23	16	0	7
KABALE DLG	5	5	0	0
BUHWEJU DLG	99	99	0	0
RUBIRIZI DLG	51	51	0	0
Abim DLG	37	37	0	0
Moroto DLG	20	20	0	0
Kotido DLG	64	64	0	0
Kaabong DLG	26	26	0	0
Amudat DLG	54	54	0	0
Napak DLG	17	17	0	0
Nakapiripirit DLG	94	94	0	0
Karenga DLG	20	20	0	0
Nabilatuk DLG	20	14	0	6
Amolatar District	88	88	0	0
Amuria District	43	43	0	0
Katakwi District	18	16	2	0
Soroti District	25	9	14	1
Serere District	40	34	2	2
Kumi District	22	22	0	0
Bukedea District	6	0	6	0
Soroti Referral Hospital	24	24	0	0
Kaberaido District	17	17	0	0
Dokolo District	33	33	0	0
Otuke District	18	10	8	0
Ngora District	14	8	5	1
Kapelebyong District	14	8	4	2
Kalaki District	16	10	6	0
Office of the president	9	0	0	0
Office of the prime minister	2	0	2	0
Ministry of defense	19	19	0	0
Ministry of ICT	9	4	5	0

National citizenship and Immigration control	5	3	1	1
Uganda Police force	45	27	8	10
TOTAL	3025	2872	109	44

APPENDIX VI: Non-compliance with procurement regulations

S/N	Entity	Amount	Summary of procurement issues
1	Ministry of Defense	16,013,349,667	<ul style="list-style-type: none"> • There was unjustified use of single sourcing for procurements worth UGX.14.724bn • Contract to NEC Luwero industries for procurement of medical requirements worth UGX.826m was signed 30/07/2020 after delivery of items on 06/05/2020 and payment to supplier on 26/06/2020. • Contract to a medical company for procurement of medical requirements worth UGX.495m was signed 13/08/2020 after delivery of items on 18/05/2020 and payment to supplier on 22/06/2020. • There was delayed delivery of procured items in some of the procurements. For example procurement of pickups from Toyota Uganda.
2	Uganda Police Force	21,277,856,498	<ul style="list-style-type: none"> • Supply of food stuff worth UGX2.7bn was made based on call-off orders. However, the entity did not have a framework contract for the supply of foodstuffs. • The contractor for the Procurement of 95,507 bottles (750ml) Sodium hydrochloride worth UGX.1.9Bn was irregularly paid an advance payment yet it was not provided for in the contract . • Supply of 19000 Jericans (20L) with metallic stand UGX1.7bn ;Full payment was made to the supplier before the supplier delivered all the Jerricans • Supply of both small (350ml) and large (500ml) of hand pocket sanitizers UGX1.3bn ;There was no evidence that procurement procedures were followed. • Procurement file worth UGX5,916,739,300 were not availed. • I observed that the budget/work plan for the Covid-19 intervention for Uganda Police was inflated by UGX.14,933,398,000. This was achieved by irregularly increasing the unit costs and/or the total quantities of items
3	Uganda Prisons Services	3,465,024,750	<ul style="list-style-type: none"> • I noted that three procurements worth UGX. 239,319,999 were conducted outside the revised procurement plan. • Further, Goods and supplies such as detergents, gloves and sanitizers worth UGX.976,000,000 were procured using

			<p>direct procurement method without justification</p> <ul style="list-style-type: none"> I noted that procurements amounting to UGX.429,774,000 were retrospectively awarded to the suppliers after delivery of the items
4	Office of the President	123,460,000	<ul style="list-style-type: none"> The entity undertook procurements worth UGX.123,460,000 using direct procurement method to procure food. This method was not justified. I was not provided with the Contracts Committee minutes to justify the procurement.
5	Lira DLG	21,068,840	<ul style="list-style-type: none"> LPO No 00004717 of 19/6/2020 was issued after the delivery of items in May 2020. Invoices were issued on 5/6/2020 after the delivery of items was made on 4/5/2020 The service provider made full supplies but had not been paid by the time of this audit in September 2020.
6	Kole DLG	83,265,149	<ul style="list-style-type: none"> There was unjustified use of single sourcing for procurements worth 23,758,360. For the direct procurements undertaken, UGX.1,425,501 relating to withholding tax was not deducted
7	Masindi DLG	46,795,000	<ul style="list-style-type: none"> Meals were procured at a price of UGX. 4.8M from supplier who was not on the district's pre-qualified list. In addition meals were procured from Afaayo food services at a total value of UGX. 21M higher than the district's approved price list of UGX 16M causing a financial loss of UGX.5M
8	Kagadi DLG	6,100,000	<ul style="list-style-type: none"> Non-prequalified suppliers were used for the supply of refreshments.
9	Kyankwanzi DLG	3,200,000	<ul style="list-style-type: none"> The procurement records revealed unjustified use of direct procurement of meals for health workers and quarantined people
10	Kiboga DLG	3,996,000	<ul style="list-style-type: none"> There was no contract for the procurements, these were direct procurements done.
11	Buliisa DLG	5,090,000	<ul style="list-style-type: none"> Un-justified use of non-prequalified service providers-meals of UGX.3,640,000 and internet router worth UGX. 1,450,000
12	Bugweri DLG	75,215,000	<ul style="list-style-type: none"> Service Provider for supply UGX.5,520,000 was not prequalified.
13	BUIKWE DLG	2,420,075,900	<ul style="list-style-type: none"> Supply of Covid-19 protective gears, supplies worth UGX.384,300,000 were sourced using the request for quotation as opposed to open domestic bidding required by the PPDA regulations. I was not able to review the procurement

			<p>process for the supply of foodstuffs worth UGX.2,035,755,900.</p> <ul style="list-style-type: none"> At the time of reporting, the food stuffs had not been delivered to the District or to the beneficiary schools.
14	NAKASEKE DLG	1,560,000	<ul style="list-style-type: none"> There was delayed delivery of procured items
15	Kassanda DLG	16,459,089	<ul style="list-style-type: none"> There was unjustified use of single sourcing for procurements worth UGX.16,459,089 There was no evidence that evaluation of at least three quotations to ascertain the best provider was done.
16	Butebo DLG	54,404,000	<ul style="list-style-type: none"> The procurement of essential materials like temperature guns was done through unapproved direct procurements. The evaluation reports and contracts for the procurements reviewed were never approved by contracts committee.
17	Kween DLG	76,156,100	<ul style="list-style-type: none"> There was no evidence of bid solicitations/invitations to suppliers; There was no evidence of price quotations from different suppliers; There was no evidence of negotiations with the suppliers in order to enhance value for money. There were no minutes of meetings or other evidence that the Contracts Committee was involved in the procurement process. There were no copies of contract documents signed with the respective service providers
18	Abim DLG	3,950,000	<ul style="list-style-type: none"> There was unjustified use of single sourcing for procurements of tyres worth UGX.3,950,000 The evaluation reports and contracts for the procurements reviewed were never approved by contracts committee
19	Moroto DLG	18,916,210	<ul style="list-style-type: none"> Procurement of Infection prevention and control supplies was direct procurement, instead of the use of a request for quotations. The evaluation reports and contracts for the procurements reviewed were never approved by contracts committee
20	Karenga DLG	17,650,000	<ul style="list-style-type: none"> There were no contracts committee minutes approving the direct procurement of quarantine facility items (worth UGX.17,650,000)
21	Amolatar District	11,388,000	<ul style="list-style-type: none"> The District did not use Quotation and proposal for the emergency procurements for food items and Beddings worth UGX.11,388,000 as required by the law.
22	Soroti District	8,769,200	<ul style="list-style-type: none"> The evaluation reports and contracts for

			the procurements reviewed were never approved by contracts committee
23	Kumi District	9,970,000	<ul style="list-style-type: none"> Use of a wrong procurement method. The District did not use Request for quotations and Proposal for the emergency procurements for food items of UGX.9,970,000 as required the law
24	Dokolo District	63,106,060	<ul style="list-style-type: none"> There was delayed delivery of procured items in some of the procurements E.g. procurement of food items for the quarantine centre
25	Ministry of Health	100,020,934,040	<p>Intensive care equipment (UGX.26bn)</p> <ul style="list-style-type: none"> Delayed delivery and installation of intensive care equipment procured (26bn) Intensive care equipment procurement was not certified by NACME <p>Face masks (UGX.26bn)</p> <ul style="list-style-type: none"> 6 million masks delivered before the procurement evaluation report was approved. The procured masks were not certified by UNBS. <p>38 Emergency ambulances (UGX.11bn)</p> <ul style="list-style-type: none"> Delivery of the ambulances was delayed by more than 5 months. <p>Intensive care equipment for 17 referral hospitals (UGX.11bn)</p> <ul style="list-style-type: none"> Delayed of the equipment was delayed. Partial installation of the equipment. Up to 70 pieces were not installed by the time of audit. No certification of the equipment by NACME. There was no space to accommodate beds bought for the ICUs at the referral hospitals. <p>Construction of border post health units in 5 borders (UGX.7.5bn)</p> <ul style="list-style-type: none"> Works in respect of a change to the original planned construction proceeded before a change order was issued. Delayed commencement of construction of the border posts <p>Supply of oxygen plants (UGX.6.5bn)</p> <ul style="list-style-type: none"> Oxygen filling station at Mulago not installed by time of inspection in November 2020. Mobile oxygen plant intended for Kayunga Hospital not delivered by November 2020.

			<p>Procurement of megaphones (UGX.2.9bn)</p> <ul style="list-style-type: none"> • Delivery delayed by up to 4 months. <p>Procurement of Covid-19 Lab testing kits (UGX.2.0bn)</p> <ul style="list-style-type: none"> • Overpayment of 5.7 Million to supplier. • Consignment was not inspected on arrival by the Inspector of drugs, hence kits may not have met specifications. <p>Procurement of beds and mattresses for emergency mobile hospital (UGX.1.0bn)</p> <ul style="list-style-type: none"> • Delayed delivery of beds and mattresses • Not certified by NACME <p>Procurement of biosafety cabinets for genexpert testing (UGX.0.44bn)</p> <ul style="list-style-type: none"> • Procurement initiated without availability of funds <p>Procurement of blankets (UGX.0.28bn)</p> <ul style="list-style-type: none"> • Blankets were not certified by UNBS
	TOTAL	143,847,759,503	

APPENDIX VII: Unaccounted for funds

S/NO	Entity	Amount
1	National citizenship and Immigration control	13,450,000
2	Kamuli DLG	80,000,000
3	LUWERO DLG	70,708,000
4	Pallisa DLG	69,380,000
5	Amuru DLG	67,256,000
6	Kotido DLG	60,000,000
7	Amudat DLG	37,957,300
8	FortPortal RRH	35,013,500
9	Kyegegwa DLG	24,627,500
10	Moroto DLG	24,590,150
11	Agago DLG	23,960,000
12	Abim DLG	22,073,000
13	Manafwa DLG	14,705,149
14	Serere District	12,940,000
15	Alebtong DLG	8,900,000
16	Karenga DLG	7,040,000
17	Ministry of Health	745,318,000
	Total	1,317,918,599

APPENDIX VIII (a) : Entities that did not value their in-kind donations

No.	Entity	Audit comment
1	Arua DLG	Donations not valued
2	Adjumani DLG	Donations not valued
3	Maracha DLG	Donations not valued
4	Nebbi DLG	Donations not valued
5	Kasese DLG	Donations not valued
6	Kitagwenda DLG	Donations not valued
7	Kamwenge DLG	Donations not valued
8	Kyegegwa DLG	Donations not valued
9	Kyenjojo DLG	Donations not valued
10	Ntoroko DLG	Donations not valued
11	Bunyangabu DLG	Donations not valued
12	Apac DLG	Donations not valued
13	Alebtong DLG	Donations not valued
14	Kitgum DLG	Donations not valued
15	Lira DLG	Donations not valued
16	Gulu RRH	Donations not valued
17	Agago DLG	Donations not valued
18	Amuru DLG	Donations not valued
19	Kole DLG	Donations not valued
20	Kwania DLG	Donations not valued
21	Oyam DLG	Donations not valued
22	Lira RRH	Donations not valued
23	Hoima DLG	Donations not valued
24	Kiryandongo DLG	Donations not valued
25	Kagadi DLG	Donations not valued
26	Kyankwanzi DLG	Donations not valued
27	Kiboga DLG	Donations not valued
28	Kibaale DLG	Donations not valued
29	Kakumiro DLG	Donations not valued
30	Kikuube DLG	Donations not valued
31	Kamuli DLG	Donations not valued
32	Luuka DLG	Donations not valued
33	Mayuge DLG	Donations not valued
34	Kaliro DLG	Donations not valued
35	Buyende DLG	Donations not valued
36	MUKONO DLG	Donations not valued
37	WAKISO DLG	Donations not valued
38	LUWERO DLG	Donations not valued
39	MPIGI DLG	Donations not valued
40	KAYUNGA DLG	Donations not valued
41	MITYANA DLG	Donations not valued
42	NAKASEKE DLG	Donations not valued
43	NAKASONGOLA DLG	Donations not valued
44	BUTAMBALA DLG	Donations not valued

45	BUVUMA DLG	Donations not valued
46	Entebbe RRH	Donations not valued
47	Lyantonde DLG	Donations not valued
48	Kalangala DLG	Donations not valued
49	Masaka DLG	Donations not valued
50	Lwengo DLG	Donations not valued
51	Manafwa DLG	Donations not valued
52	Busia DLG	Donations not valued
53	Mbale DLG	Donations not valued
54	Butaleja DLG	Donations not valued
55	Tororo DLG	Donations not valued
56	Mbale RR Hospital	Donations not valued
57	Budaka DLG	Donations not valued
58	Bukwo DLG	Donations not valued
59	Sironko DLG	Donations not valued
60	Bududa DLG	Donations not valued
61	Bulambuli DLG	Donations not valued
62	Kapchorwa DLG	Donations not valued
63	Namisindwa DLG	Donations not valued
64	Butebo DLG	Donations not valued
65	Kween DLG	Donations not valued
66	RUKUNGIRI DLG	Donations not valued
67	BUSHENYI DLG	Donations not valued
68	RUBANDA DLG	Donations not valued
69	IBANDA DLG	Donations not valued
70	RWAMPARA DLG	Donations not valued
71	Abim DLG	Donations not valued
72	Moroto DLG	Donations not valued
73	Kotido DLG	Donations not valued
74	Kaabong DLG	Donations not valued
75	Amudat DLG	Donations not valued
76	Nakapiripirit DLG	Donations not valued
77	Karenga DLG	Donations not valued
78	Amolatar District	Donations not valued
79	Amuria District	Donations not valued
80	Katakwi District	Donations not valued
81	Soroti District	Donations not valued
82	Serere District	Donations not valued
83	Kumi District	Donations not valued
84	Bukedea District	Donations not valued
85	Kaberamaido District	Donations not valued
86	Dokolo District	Donations not valued
87	Otuke District	Donations not valued
88	Ngora District	Donations not valued
89	Kapelebyong District	Donations not valued
90	Kalaki District	Donations not valued

91	National citizenship and Immigration control	Donations not valued
92	Kampala Capital city Authority	Donations not valued
93	Uganda Police force	Donations not valued
94	Ministry of Health	Donations not valued

APPENDIX VIII (b) : Entities that did not take donated items on Charge

No	Entity Name	Audit Comment
1	Arua DLG	Donations not taken on Charge
2	Kasese DLG	Donations not taken on Charge
3	Kabarole DLG	Donations not taken on Charge
4	Kamwenge DLG	Donations not taken on Charge
5	Kyegegwa DLG	Donations not taken on Charge
6	Kyenjojo DLG	Donations not taken on Charge
7	Ntoroko DLG	Donations not taken on Charge
8	Bunyangabu DLG	Donations not taken on Charge
9	Alebtong DLG	Donations not taken on Charge
10	Kitgum DLG	Donations not taken on Charge
11	Lira DLG	Donations not taken on Charge
12	Gulu RRH	Donations not taken on Charge
13	Amuru DLG	Donations not taken on Charge
14	Kole DLG	Donations not taken on Charge
15	Oyam DLG	Donations not taken on Charge
16	Hoima DLG	Donations not taken on Charge
17	Kiryandongo DLG	Donations not taken on Charge
18	Kagadi DLG	Donations not taken on Charge
19	Kibaale DLG	Donations not taken on Charge
20	Kikuube DLG	Donations not taken on Charge
21	Kamuli DLG	Donations not taken on Charge
22	Luuka DLG	Donations not taken on Charge
23	Buyende DLG	Donations not taken on Charge
24	WAKISO DLG	Donations not taken on Charge
25	LUWERO DLG	Donations not taken on Charge
26	BUIKWE DLG	Donations not taken on Charge
27	KAYUNGA DLG	Donations not taken on Charge
28	Lyantonde DLG	Donations not taken on Charge
29	Mubende DLG	Donations not taken on Charge
30	Bukomansimbi DLG	Donations not taken on Charge
31	Manafwa DLG	Donations not taken on Charge
32	Busia DLG	Donations not taken on Charge
33	Mbale DLG	Donations not taken on Charge
34	Butaleja DLG	Donations not taken on Charge
35	Tororo DLG	Donations not taken on Charge
36	Mbale RR Hospital	Donations not taken on Charge
37	Budaka DLG	Donations not taken on Charge

38	Bukwo DLG	Donations not taken on Charge
39	Bududa DLG	Donations not taken on Charge
40	Bulambuli DLG	Donations not taken on Charge
41	Kapchorwa DLG	Donations not taken on Charge
42	Namisindwa DLG	Donations not taken on Charge
43	Butebo DLG	Donations not taken on Charge
44	Kween DLG	Donations not taken on Charge
45	RUKUNGIRI DLG	Donations not taken on Charge
46	MBARARA DLG	Donations not taken on Charge
47	BUSHENYI DLG	Donations not taken on Charge
48	RUBANDA DLG	Donations not taken on Charge
49	KANUNGU DLG	Donations not taken on Charge
50	RWAMPARA DLG	Donations not taken on Charge
51	Abim DLG	Donations not taken on Charge
52	Moroto DLG	Donations not taken on Charge
53	Kotido DLG	Donations not taken on Charge
54	Kaabong DLG	Donations not taken on Charge
55	Amudat DLG	Donations not taken on Charge
56	Karenga DLG	Donations not taken on Charge
57	Amolatar District	Donations not taken on Charge
58	Amuria District	Donations not taken on Charge
59	Katakwi District	Donations not taken on Charge
60	Soroti District	Donations not taken on Charge
61	Kumi District	Donations not taken on Charge
62	Bukedea District	Donations not taken on Charge
63	Kaberamaido District	Donations not taken on Charge
64	Dokolo District	Donations not taken on Charge
65	Otuke District	Donations not taken on Charge
66	Ngora District	Donations not taken on Charge
67	Kapelebyong District	Donations not taken on Charge
68	Kalaki District	Donations not taken on Charge
69	Kampala Capital city Authority	Donations not taken on Charge

APPENDIX VIII (c) : Entities where the distribution of the items was not approved by the Task-force

No	Entity Name	Audit Comment
1	Arua DLG	Distribution of items not approved by task force
2	Obongi DLG	Distribution of items not approved by task force
3	Madi Okollo DLG	Distribution of items not approved by task force
4	Kasese DLG	Distribution of items not approved by task force
5	Kabarole DLG	Distribution of items not approved by task force
6	Kitagwenda DLG	Distribution of items not approved by task force
7	Kamwenge DLG	Distribution of items not approved by task force
8	Kyegegwa DLG	Distribution of items not approved by task force
9	Kyenjojo DLG	Distribution of items not approved by task force
10	Ntoroko DLG	Distribution of items not approved by task force
11	Alebtong DLG	Distribution of items not approved by task force

12	Kitgum DLG	Distribution of items not approved by task force
13	Lira DLG	Distribution of items not approved by task force
14	Amuru DLG	Distribution of items not approved by task force
15	Kole DLG	Distribution of items not approved by task force
16	Hoima DLG	Distribution of items not approved by task force
17	Kiryandongo DLG	Distribution of items not approved by task force
18	Kagadi DLG	Distribution of items not approved by task force
19	Kibaale DLG	Distribution of items not approved by task force
20	Kakumiro DLG	Distribution of items not approved by task force
21	Kikuube DLG	Distribution of items not approved by task force
22	Kamuli DLG	Distribution of items not approved by task force
23	WAKISO DLG	Distribution of items not approved by task force
24	LUWERO DLG	Distribution of items not approved by task force
25	MPIGI DLG	Distribution of items not approved by task force
26	BUIKWE DLG	Distribution of items not approved by task force
27	KAYUNGA DLG	Distribution of items not approved by task force
28	Lyantonde DLG	Distribution of items not approved by task force
29	Bukomansimbi DLG	Distribution of items not approved by task force
30	Manafwa DLG	Distribution of items not approved by task force
31	Busia DLG	Distribution of items not approved by task force
32	Mbale DLG	Distribution of items not approved by task force
33	Butaleja DLG	Distribution of items not approved by task force
34	Tororo DLG	Distribution of items not approved by task force
35	Mbale RR Hospital	Distribution of items not approved by task force
36	Budaka DLG	Distribution of items not approved by task force
37	Bukwo DLG	Distribution of items not approved by task force
38	Kibuku DLG	Distribution of items not approved by task force
39	Bududa DLG	Distribution of items not approved by task force
40	Bulambuli DLG	Distribution of items not approved by task force
41	Kapchorwa DLG	Distribution of items not approved by task force
42	Namisindwa DLG	Distribution of items not approved by task force
43	Butebo DLG	Distribution of items not approved by task force
44	Kween DLG	Distribution of items not approved by task force
45	RUKUNGIRI DLG	Distribution of items not approved by task force
46	MBARARA DLG	Distribution of items not approved by task force
47	BUSHENYI DLG	Distribution of items not approved by task force
48	RUBANDA DLG	Distribution of items not approved by task force
49	KANUNGU DLG	Distribution of items not approved by task force
50	RWAMPARA DLG	Distribution of items not approved by task force
51	Moroto DLG	Distribution of items not approved by task force
52	Kaabong DLG	Distribution of items not approved by task force
53	Karenga DLG	Distribution of items not approved by task force
54	Amolatar District	Distribution of items not approved by task force
55	Amuria District	Distribution of items not approved by task force
56	Katakwi District	Distribution of items not approved by task force
57	Soroti District	Distribution of items not approved by task force
58	Serere District	Distribution of items not approved by task force
59	Kumi District	Distribution of items not approved by task force
60	Kaberamaido District	Distribution of items not approved by task force
61	Dokolo District	Distribution of items not approved by task force
62	Otuke District	Distribution of items not approved by task force
63	Ngora District	Distribution of items not approved by task force
64	Kapelebyong District	Distribution of items not approved by task force
65	Kalaki District	Distribution of items not approved by task force
66	Kampala Capital city Authority	Distribution of items not approved by task force

APPENDIX VIII (d): Entities where there was insufficient or no evidence of receipt of items delivered by recipients

No	Entity Name	Audit Comment
1	Arua DLG	Distributed items not formally acknowledged by recipients
2	Obongi DLG	Distributed items not formally acknowledged by recipients
3	Madi Okollo DLG	Distributed items not formally acknowledged by recipients
4	Moyo DLG	Distributed items not formally acknowledged by recipients
5	Kabarole DLG	Distributed items not formally acknowledged by recipients
6	Kamwenge DLG	Distributed items not formally acknowledged by recipients
7	Kyegegwa DLG	Distributed items not formally acknowledged by recipients
8	Kyenjojo DLG	Distributed items not formally acknowledged by recipients
9	Ntoroko DLG	Distributed items not formally acknowledged by recipients
10	Alebtong DLG	Distributed items not formally acknowledged by recipients
11	Lira DLG	Distributed items not formally acknowledged by recipients
12	Amuru DLG	Distributed items not formally acknowledged by recipients
13	Oyam DLG	Distributed items not formally acknowledged by recipients
14	Hoima DLG	Distributed items not formally acknowledged by recipients
15	Kiryandongo DLG	Distributed items not formally acknowledged by recipients
16	Kibaale DLG	Distributed items not formally acknowledged by recipients
17	Kakumiro DLG	Distributed items not formally acknowledged by recipients
18	Kikuube DLG	Distributed items not formally acknowledged by recipients
19	Kamuli DLG	Distributed items not formally acknowledged by recipients
20	LUWERO DLG	Distributed items not formally acknowledged by recipients
21	MPIGI DLG	Distributed items not formally acknowledged by recipients
22	BUIKWE DLG	Distributed items not formally acknowledged by recipients
23	KAYUNGA DLG	Distributed items not formally acknowledged by recipients
24	Manafwa DLG	Distributed items not formally acknowledged by recipients
25	Busia DLG	Distributed items not formally acknowledged by recipients
26	Tororo DLG	Distributed items not formally acknowledged by recipients
27	Budaka DLG	Distributed items not formally acknowledged by recipients
28	Kibuku DLG	Distributed items not formally acknowledged by recipients
29	Bulambuli DLG	Distributed items not formally acknowledged by recipients
30	Namisindwa DLG	Distributed items not formally acknowledged by recipients
31	Butebo DLG	Distributed items not formally acknowledged by recipients
32	Kween DLG	Distributed items not formally acknowledged by recipients
33	RUKUNGIRI DLG	Distributed items not formally acknowledged by recipients
34	MBARARA DLG	Distributed items not formally acknowledged by recipients
35	BUSHENYI DLG	Distributed items not formally acknowledged by recipients
36	RUBANDA DLG	Distributed items not formally acknowledged by recipients
37	KANUNGU DLG	Distributed items not formally acknowledged by recipients
38	RWAMPARA DLG	Distributed items not formally acknowledged by recipients
39	Moroto DLG	Distributed items not formally acknowledged by recipients
40	Kotido DLG	Distributed items not formally acknowledged by recipients
41	Kaabong DLG	Distributed items not formally acknowledged by recipients
42	Karenga DLG	Distributed items not formally acknowledged by recipients
43	Amuria District	Distributed items not formally acknowledged by recipients
44	Katakwi District	Distributed items not formally acknowledged by recipients
45	Serere District	Distributed items not formally acknowledged by recipients
46	Bukedea District	Distributed items not formally acknowledged by recipients
47	Kaberaido District	Distributed items not formally acknowledged by recipients
48	Dokolo District	Distributed items not formally acknowledged by recipients
49	Otuke District	Distributed items not formally acknowledged by recipients
50	Office of the prime minister	Distributed items not formally acknowledged by recipients

APPENDIX IX: Entities that registered short-comings in the management of their quarantine centers

No	Entity	Audit comment
1	Lira DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs.
2	Pader DLG	<ul style="list-style-type: none"> Noted that centre had been turned into a general treatment centre and not a designated quarantine centre
3	Lamwo DLG	<ul style="list-style-type: none"> UGX. 22,798,996 relating to meals, Fuel and Allowances remained unspent
4	Nwoya DLG	<ul style="list-style-type: none"> There were no facilities in terms of beddings, medical equipment or even medical staff to attend to patients. The facility was not maintained and surrounded by vegetation
5	Kagadi DLG	<ul style="list-style-type: none"> I noted that quarantine centres were being funded by the RDC's office and that there were pending bills of staff allowances amounting to UGX.8,380,000.
6	Kiboga DLG	<ul style="list-style-type: none"> The two quarantine centres; Bamusuuta S.S and Bukomero S.S were not in use by the time of the audit
7	Kakumiro DLG	<ul style="list-style-type: none"> Items like mattresses, bed sheets, blankets, toilet papers were still in stock and are prone to destruction by rodents
8	Kamuli DLG	<ul style="list-style-type: none"> The centre did not have separate toilet facilities for the quarantined persons to avoid possible spread of the virus.
9	Iganga DLG	<ul style="list-style-type: none"> The isolation centre had one big room with the beds close to each other and therefore making it difficult to practice social distancing. There was no running water to enable hand hygiene. The facility had six beds with only one mattress and without bed linens.
10	Bugweri DLG	<ul style="list-style-type: none"> The centre had no security personnel to manage the facility. No medical staff and public health team to conduct daily active monitoring for the absence/presence of symptoms. There was no access to psychosocial, general medical support and emergency services available at the facility. There was no running water at the Isolation Centre to facilitate hand washing hygiene.
11	WAKISO DLG	<ul style="list-style-type: none"> Inadequate PPEs, inadequate gloves, N95 masks, sanitizers . Lack of adequate sample collection kits. Delay to evacuate the positive cases from the community by the central ambulance team
12	LUWERO DLG	<ul style="list-style-type: none"> Stock out of masks at Luwero Hospital; I noted that Luwero Hospital ran out of Face Masks on 24th March, 2020. Additionally the delivery made by NMS on 1st July, 2020 did not include face masks.
13	NAKASONGOLA DLG	<ul style="list-style-type: none"> The Health Workers lacked enough PPEs which exposed them to the risk of contracting the disease
14	BUVUMA DLG	<ul style="list-style-type: none"> The Health Workers lacked enough personal protective equipment (PPEs) which exposed them to the risk of contracting the disease
15	Entebbe RRH	<ul style="list-style-type: none"> The health workers lacked enough Personal Protective Equipment (PPEs) which exposed them to the risk of contracting the disease. Inadequate supply of oxygen cylinders
16	Butaleja DLG	<ul style="list-style-type: none"> There was no running water at the centre at the time of inspection There was no fuel for picking suspects The health workers did not have sufficient PPEs Inadequate training of health workers Absenteeism of some health workers Inadequate beddings, Broken beds and no stools, Inadequate swabs at the isolation unit Delays in releasing results by the testing sites Difficulty in accessing funds for procurement of food for clients
17	Tororo DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs yet Tororo is a border district with a big threat from truck drivers The district received non-cash items for management of the quarantine center for Covid-19 patients, however, the items were not

		<p>sufficient to run the center</p> <ul style="list-style-type: none"> The district utilized part of the supplementary funds to run the quarantine center which funds were not enough. The center had no ambulance despite the fact the district had a bigger threat of COVID
19	Mbale RR Hospital	<ul style="list-style-type: none"> Low morale - Due inadequate finances, PPE and medical supplies Low staffing levels. Insufficient operational costs and these include fuel for surveillance, picking patients and staff members assigned to the COVID operations Inadequate food supplies for both patients and medical staff manning the isolation centre. Hospital had to incur burial costs for deaths from covid-19, yet such costs were not catered for in the budgeting process.
20	Budaka DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs The district received non-cash items for management of the quarantine center for Covid-19 patients, however, the items were not sufficient to run the center The district utilized part of the supplementary funds to run the quarantine center which funds were not enough.
21	Bukwo DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs <p>The quarantine centre was established in the Maternity Ward which was still under use by all health workers</p>
22	Sironko DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs Inadequate like mattresses, beds, utensils. Inadequate training of health workers
23	Bulambuli DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs.
24	Kapchorwa DLG	<ul style="list-style-type: none"> I noted that the health workers did not have sufficient PPEs.
25	Namisindwa DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs <p>The district received non-cash items for management of the quarantine center for Covid-19 patients, however, the items were not sufficient to run the center</p> <ul style="list-style-type: none"> The district utilized part of the supplementary funds to run the quarantine center which funds were not enough.
26	Butebo DLG	<ul style="list-style-type: none"> The health workers did not have sufficient PPEs
27	KANUNGU DLG	<ul style="list-style-type: none"> I noted that there was no running water at the centre at the time of inspection and the health workers did not have sufficient PPEs
28	Abim DLG	<ul style="list-style-type: none"> There was no running water at the centre at the time of inspection. The health workers did not have sufficient PPEs
29	Moroto DLG	<ul style="list-style-type: none"> The center did not have tissue papers and separate toilet facilities for the quarantined persons. It lacked proper storage facilities for PPEs and some consumables which were being placed on the floor. There was no running water at the center at the time of inspection
30	Kotido DLG	<ul style="list-style-type: none"> The entity did not receive funds for management of the quarantine centres
31	Kaabong DLG	<ul style="list-style-type: none"> The centres did not have a clear work plan and budget to monitor the measurement of the activities.
32	Amudat DLG	<ul style="list-style-type: none"> The entity did not receive funds for management of the quarantine centres. The quarantine centres did not have clear work plans and budgets, so it was difficult to ascertain what activities were undertaken at the quarantine centre.
33	Nakapiripirit DLG	<ul style="list-style-type: none"> The centre lacked proper storage facilities for PPEs and some consumables were being placed on the floor. There was no mechanism of providing information from the 'outside' such as radios, phones and televisions.
34	Nabilatuk DLG	<ul style="list-style-type: none"> The centre lacked proper storage facilities for PPEs and some consumables were being placed on the floor. There was no mechanism of providing information from the 'outside' such as radios, phones and televisions.

35	Amolatar District	<ul style="list-style-type: none"> I noted that the health workers did not have sufficient PPEs
36	Soroti District	<ul style="list-style-type: none"> I noted that the wards were over crowded making it difficult to keep social distance, as guided.
37	Serere District	<ul style="list-style-type: none"> There was lack of adequate health accommodation facilities. The centre lacked separate toilet facilities for the quarantined persons to avoid possible spread of the virus.
38	Kumi District	<ul style="list-style-type: none"> Inadequate PPE and testing kits for COVID-19. Inadequate health workers to monitor the people in the quarantine center.
39	Soroti Referral Hospital	<ul style="list-style-type: none"> Lack of an Intensive care unit (ICU) Lack of an isolation unit (the current one is in the MDR TB unit) Inadequate beddings for the treatment centre Inadequate funding especially for meals Long turn-around time for results Inadequate staffing and capacity for COVID 19 response
40	Kaberamaido District	<ul style="list-style-type: none"> There was no running water at the center at the time of inspection Lack of decent accommodation and sanitation facilities Lack of enough health workers to monitor the people in the quarantine centre Inadequate PPE
41	Dokolo District	<ul style="list-style-type: none"> There was no running water at the center at the time of inspection. Lack of decent accommodation and sanitation facilities.
42	Otuke District	<ul style="list-style-type: none"> There was no running water at the center at the time of inspection Lack of decent accommodation and sanitation facilities Lack of enough health workers to monitor the people in the quarantine centre Inadequate PPE
43	Ngora District	<ul style="list-style-type: none"> The center didn't have mattresses, blankets, bed sheets, mosquito nets but had to mobilize those items from the health facilities across the district. Inadequate supply of PPE and testing kits for COVID-19.
44	Office of the president	<ul style="list-style-type: none"> Similar items were procured at different prices without justification. For example, a bed in Rukunigiri was procured at UGX.950,000 while in Buyende, the same item was procured at UGX.85,000. Items procured worth UGX.183,987,609 involving beds, mattresses and beddings had not been taken on charge at the end of the year
45	Uganda Police force	<ul style="list-style-type: none"> Renovation of the facility had just been completed, thus it was not yet in use. Medical equipment had been installed but was not being utilized. Inquiries of the staff indicated that the quarantine centre had not been staffed with medical personnel to manage it. The centre did not have formal standard operating procedures There was no evidence of inspection and approval as fit-for-purpose by the Ministry of Health.

APPENDIX X: Diversion of Funds

S/N	Entity	Amount	Audit Comment
1.	Fort Portal Regional Referral Hospital	11,465,000	Amount diverted to unbudgeted activities
2.	Lira Regional Referral Hospital	21,126,080	Amount diverted to construction of a waste management pit
3.	Bukedea District	16,500,000	Funds were used on non-Covid-19 activities
4.	Ministry of Defense	4,812,000,000	Funds diverted to pay domestic arrears of fuel
5.	Uganda Police Force	5,280,000,000	Funds diverted to classified activities
6.	Health	433,029,991	Diverted to settlement of domestic arrears
	TOTAL	10,574,121,071	

