



UGANDA COOPERATIVE ALLIANCE LTD



ANNUAL
REPORT
2024

THE 56TH UCA MEMBERS' ANNUAL GENERAL MEETING (AGM) HELD ON WEDNESDAY SEPTEMBER 25, 2024 AT SILVER SPRINGS HOTEL, BUGOLOBI, KAMPALA

Theme: "Cooperatives Build a Better Future for All"

PROPOSED AGM AGENDA

1. Adoption of the Agenda
2. Prayer
3. Admission of new members
4. Communication from the BOD Chairperson and matters arising
5. Presentation and approval of the Minutes of the 55th AGM that was held on 29th September 2023
6. Presentation of management actions on matters arising from the 55th AGM held on 29th September 2023
7. Presentation of the Board/Management Report for the Financial Year 2023-2024 and Reactions
8. Presentation and approval of the report of the UCA Supervisory Board
9. Presentation and approval of Auditor's Report for the Financial Year 2023/2024
10. Presentation and approval of the annual budget for 2024/2025
11. Fixing the maximum liability
12. Authority to spend in the first quarter of the financial year 2025-2026
13. Appointment of Auditors
14. Any other business (to be submitted at least two days prior to AGM) and closure.

VISION, MISSION, VALUES & OUR MANDATE

Mission



To Provide high quality support services to co-operatives and their members on a sustainable basis

Vision



A strong & vibrant umbrella organisation of prosperous co-operatives with empowered members



Core Values



Honesty

Dedication



Transparency.

Integrity



Our Mandate

- To provide capacity building in areas of leadership Management, Business Skilling, Financial literacy, Product Development and management using Cooperative best principles, values and practices.
- To make recommendations to the Government on Cooperatives policy matters.
- To advocate and represent the interests of the cooperative movement at all levels both National and Internationally.
- To carry out arbitration / distribute settlement arising out and affecting the business of cooperatives in Uganda as mandated by the cooperative Act.
- To mobilize resources for the cooperative movement in Uganda.
- To do any other cooperative development work as may be mandated by law and or industry.

STRATEGIC DIRECTION/ PLAN



Repositioning UCA to deliver, revitalised and vibrant
cooperatives for job, employment and wealth creations

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Theme: "Cooperatives Build a Better Future for All"

PROGRAM

TIME	ACTIVITY	RESPONSIBLE PERSON
8:00 – 9:00 am	Arrival & Registration of members	UCA Team
9:00 – 9:15 am	• Adoption of the Agenda • Prayer • Anthems	Board Chairman
9:15 – 11:00 am	AGM in Session	Board Chairman
	Arrival of the Chief guest and invited Guests	Board Chairman
11:00 – 11:30 am	TEA/COFFEE BREAK	
11:30 – 12:00 pm	AGM in Session	Board Chairman
12:00 – 01:00 pm	Remarks from Elders/Senior cooperators	MC
01:00 – 01:30 pm	AGM in Session	Board Chairman
01:30 – 02:00 pm	Speeches	MC
02:00 pm	CLOSURE, LUNCH & DEPARTURE	MC

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ANTHEMS

UGANDA NATIONAL ANTHEM

1.

Oh Uganda! may God uphold thee,
We lay our future in thy hand.
United, free,
For liberty
Together we'll always stand.

2.

Oh Uganda! the land of freedom.
Our love and labour we give,
And with neighbours all
At our country's call
In peace and friendship we'll live.

3.

Oh Uganda! the land that feeds us
By sun and fertile soil grown.
For our own dear land,
We'll always stand,
The Pearl of Africa's Crown.

EAST AFRICAN COMMUNITY ANTHEM

1.

Ee Mungu twaomba ulinde
Jumuiya Afrika Mashariki
Tuwezeshe kuishi kwa amani
Tutimize na malengo yetu.

Chorus

Jumuiya Yetu sote tuilinde
Tuwajibike tuimarike
Umoja wetu ni nguzo yetu
Idumu Jumuiya yetu.

2.

Uzalendo pia mshikamano
Viwe msingi wa Umoja wetu
Natulinde Uhuru na Amani
Mila zetu na desturi zetu.

3.

Viwandani na hata mashambani
Tufanye kazi sote kwa makini
Tujitoe kwa hali na mali
Tuijenge Jumuiya bora.

THE UGANDA COOPERATIVE ANTHEM

1.

We Co-operators should portray,
Our purposeful duty to unite,
Our men and women whom we are serving
And make them through our good service,

Chrs

Co-operatives be more conscious,
Of duty to develop,
Our men and women of the nation,
Who might not gain if un-co-operative

2.

We Co-operators should never tire,
We should aim to provoke poverty,
We shall endeavor to work together,
And get to promote our Co-operatives

Chrs

3.

Thru Co-operation,
Thru determination,
We can be sure to rehabilitate,
Our good nation,
Our good people,
Who would despair if un-co-operative

Chrs

4.

We Co-operators stand at a slogan
Each for all and for each of us,
One in the many and many in the one,
We promote Hope and immortality

UCA BOARD OF DIRECTORS



Mr. Johnas Tweyambe
Chairman, Board of Directors



Rev. Fr. Emmanuel Safari
Treasurer



Ms. Emmanuela Oroma
BOARD Vice Chair



Mr. Olar Bernard
Member



Mr. Robert Bariyo Barigye
Commissioner for Cooperatives

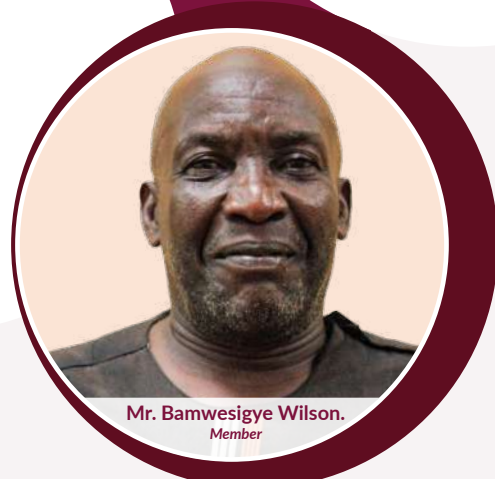


Hon. Maxwell Akora
Member



CPA. Ivan Asiimwe
General Secretary/ CEO

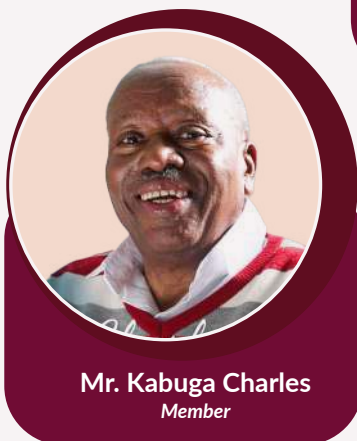
UCA SUPERVISORY BOARD



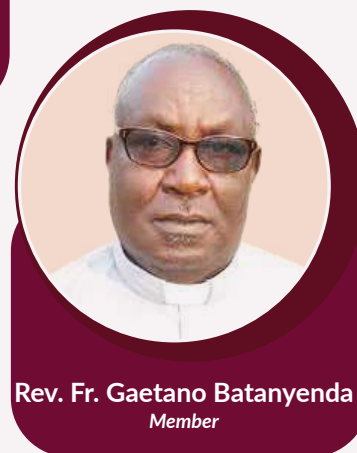
UCA VETTING COMMITTEE



Hon . Anthony Butele
Chairman



Mr. Kabuga Charles
Member



Rev. Fr. Gaetano Batanyenda
Member



Mr. Robert Bariyo Barigye
Member



CPA. Ivan Asiimwe
Member

Statement by Board Chairman



The groundwork we laid in collaboration with Government and sector leaders has brought us closer to realizing this transformative vision.

Dear Cooperators,

It gives me pleasure to present to you our 2023/24 Financial Year Integrated Annual Report, where we report on our performance, provide an update on the business operations and emerging opportunities in the Cooperative movement.

Uganda Cooperative Alliance (UCA) recognizes the role played by all Cooperative Unions, Societies and Area Cooperative Enterprises (ACEs) in not only ensuring a self-sustaining cooperative sector but enabling a well-functioning economy to achieve higher household incomes and employment for sustainable socio-economic transformation which is in line with the National Development Plan, Vision 2040 and the Global Sustainable Development Goals (SDGs).

This year's theme, "Co-operatives build a better future for all," echoes our unwavering commitment to fostering sustainable development, empowering our communities, and advancing the livelihoods of our members.

The strength of UCA lies not only in the financial performance and position, but in the enduring impact we make on lives. It is through

our collective resilience, strategic vision, and steadfast dedication that we have navigated the complexities of a rapidly changing world. Our cooperative model, built on the principles of unity, trust, and shared prosperity, remain a beacon of hope amidst global uncertainties.

During the year under review, UCA has demonstrated remarkable resilience in the face of economic hardships. Our financial performance has exceeded expectations, and this success is a testament to the strategic initiatives and tireless efforts of committed and focused leadership, management, and all members of this great cooperative family. We have made significant strides in strengthening governance and expanding our impact across Uganda and beyond.

The cooperative model is not only a pillar of economic and social stability but a driver of innovation. In a time when economic shifts are felt across sectors, UCA has remained committed to fostering growth that is both inclusive and sustainable. We continue to invest in vital areas such as financial inclusion, agricultural development, and education, ensuring that our cooperatives are equipped to meet future challenges.

During the year, UCA spearheaded the campaign in advocating for the establishment of the National Cooperative Bank through regional consultative meetings which took place across the five regions of the country. The groundwork we laid in collaboration with Government and sector leaders has brought us closer to realizing this transformative vision. The establishment of the bank will address issues of access to affordable and appropriate finance among cooperators enables us to further empower our members and the whole cooperative movement to ensure their financial security. We applaud the Ugandan Cabinet that approved a decision to re-establish the cooperative bank and the cooperators for the willingness to start and capitalize their bank.

In partnership with the Ministry of Trade, Industry and Cooperatives, Operation Wealth Creation and other stakeholders, UCA organizing the National Economic Dialogue at the Commonwealth Resort in Munyonyo under the Theme: "Refocusing the National Development Trajectory Post-Covid". The dialogue created a platform for cooperators to discuss and come up with position papers based on the presentations from various professionals, experts and the academia.

In a bid to strategically reposition UCA to deliver revitalized and vibrant cooperatives for job creation, employment and wealth creation in Uganda through our strategic plan, UCA strengthened its role by forming strategic partnerships through Memoranda of Understanding with UBC, Equity Bank, Buganda Kingdom, UCCFS, and forging international links with Malaysian National Cooperative Movement ANGKASA in Malaysia. This demonstrating our commitment to delivering better services to all cooperatives and entire humanity.

UCA efficaciously delivered on her mandate of capacity building by conducting trainings of commercial officers, cooperative leaders and managers in various aspects across the country

all aimed at building their capacities for better service delivery.

During this year in July, UCA took lead as the chief organizer of the International Day of Cooperative activities and celebrations. under the theme: "Cooperatives build a better future for all". The theme was inspired by the cooperative principles and values of self-help, self-responsibility, democracy, equity and solidarity. This event underscored UCA's dedication to advancing cooperative values and enhancing community engagement through both strategic partnerships and targeted developmental support. We highly applaud H.E Excellency, the president, the third deputy Prime Minister who represented the President, Cabinet Ministers, Members of Parliament, Religious, political leaders and all cooperators for your support and participation. Our main host Kibinge Coffee Farmers' Cooperative Society and the co-host, Uganda Federation of Community Credit Cooperatives did a great job and deserve a big round of applause.

We continue to ably represent cooperatives at Global level, and also make sustainable business linkages in areas of finance, resource mobilization, markets and other services all aimed at supporting the cooperative sector.

I am privileged to communicate to you members, that the board and management excelled in implementing the resolutions of the last AGM and off course, this was possible with the support of the other committees, partners, Government and other stakeholders.

Following a decision of the AGM in which you tasked the board and supervisory board assisted by our lawyers; Kampala Associated Advocates and the Surveyor to investigate and recover your properties that were illegally sold by some UCA former leaders and management, State House Anticorruption Unit took up the matter and wrote to the commissioner land registration in the Ministry of Lands, Housing and Urban development who subsequently put a caveat

on 17 properties to stop further illegal sales and transfers. More investigations are moving on by the investigation machinery. Our legal team and surveyor will give more narratives.

As we look ahead, I am confident that UCA will continue to be a force for positive change. Our work is far from over. We commit to remain vigilant and innovative as we address the evolving needs of our members and communities as we confront new challenges and instead turn them into opportunities. I am particularly thrilled that bigger strides have been taken to strengthen our legal, policy and regulatory framework. These efforts are vital in ensuring that our cooperatives operate with integrity, transparency, and accountability.

Like every success having a pull-back force, UCA has not been exceptional and for that matter, we have and continue to encounter both operational and non-operational challenges including the legal lacuna on cooperatives especially SACCOs, low member loyalty and subscription amidst a high demands for better services, reducing partner support world over, a liability burden that we inherited from the previous regime, global political and economic hardships.

Our successes have not come by miracle but rather are a result of hard work, commitment and shared vision of the members, all cooperators, partners, the board, supervisory board, vetting committee, management and staff.

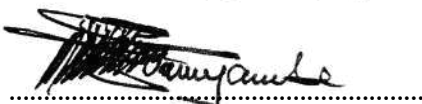
We profoundly extend our gratitude to H.E, the President, the Parliament of Uganda, Judiciary, the Ministry of Trade, Industry and Cooperatives,

all Government Ministries, Departments and Agencies for their continued support. Together, we have rebranded and regained the glory of the cooperative sector into an operationally efficient and commercially viable sector, attracting both the private and public investments for social-economic transformation.

We are very optimistic that the Government and other stakeholders shall build on this foundation to further propel the country in achieving its National economic and social goals outlined in the fourth National Development Plan through the Cooperative model.

To my fellow board members, management, and all cooperators, thank you for your uncompromised dedication and commitment. The progress we have made is a result of our shared vision and tireless efforts. Let us continue to work together, in ensuring that UCA remains a pillar of growth, development and unity in Uganda.

For God and My Country,



Mr. Johnas Tweyambe
Chairman, Board of Directors, UCA

Statement by the General Secretary



Through innovation, strategic planning and the unwavering dedication of our members, partners and all cooperatives, we have not only weathered challenges but rather thrived better than before.

Dear Members,

I am pleased to present to you our business operating and financial results for the year ended June 30, 2024. These results were achieved amidst heightened global changes in the macro-economic, social and political environment. The current Global political challenges and economic hardships impacted on our operations but fortunately, UCA and the cooperative movement in Uganda remained resilient. Notwithstanding the political and economic shocks in the global space, UCA remains true to its mission of creating sustainable value to its members and stakeholders through impactful deliverables.

As we continue to recover from the economic downturn triggered by global events, I am proud to report that UCA remains a leader in promoting sustainable development and financial inclusion. Our cooperatives have played a vital role in ensuring that communities across Uganda have access to financial services, agricultural resources, and educational opportunities. This year, we expanded our outreach, strengthened our governance, and launched new initiatives aimed at empowering women, youth, and other marginalized groups.

Today, we gather here for our Annual General Meeting (AGM) under the theme “cooperatives

build a better future for all” not only to celebrate our milestones but to reaffirm our commitment to collaboration and sustainable development. Together, we will reflect on our collective progress, address the challenges we face, and outline our vision for a stronger, more resilient cooperative movement. Let us harness the power of cooperation, unity and innovation to uplift our communities and drive meaningful change. I thank you for your dedication and support as we embark on this long but useful journey together.

Over the past years, UCA has continued to demonstrate that cooperative principles are more than just words—they are the foundation of human growth and success. Through innovation, strategic planning and the unwavering dedication of our members, partners and all cooperatives, we have not only weathered challenges but rather thrived better than before.

The underlying financial performance of UCA for the year ended 2023/24 was successfully strong as UCA made a surplus before tax of 692 million translating into 15% increase from the previous year. This was as a result of the Government support under subvention and increase in rental collections. There was a total Assets increase by 1% from 10.8 billion to 10.9 billion as a result of assets acquisition during

the year. Our main focus in the FY 2024/25 is to perform more better but off course keeping to our vision of a strong and vibrant umbrella organization of prosperous cooperatives with empowered members through delivery of high quality support services on a sustainable basis. I salute everyone for the efficient and effective cost management, resource mobilization and allocation, excellent leadership and prudent management.

The Subvention, coupled with private and public sector financing across the chain, has turned around Uganda's Cooperative Movement to achieve financial viability, while unlocking the country's social-economic transformation.

Looking forward, we are excited about the future as the cooperative movement in Uganda is on the cusp of major transformations. The establishment of the National Cooperative Bank, a long-held dream of many Ugandans, is closer to a reality. The cooperative bank will provide the much-awaited affordable and appropriate financial services tailored to the unique needs of cooperators, ensuring that they can continue to grow and contribute to the national economy.

During the year, our engagement with the cooperatives, members, stakeholders and the public was done with utmost excellence. Our deliberate campaign on visibility through the media and other engagements have greatly contributed to our relevance as an apex body. This is attributed to a highly supportive and committed leadership and management staff. We contributed towards capacitation of over 350 Commercial Officers across the country in various aspects in a bid to enhance their skills and knowledge. After the commercial officers came ensuring they are well-equipped to support local cooperatives, effective training of representatives from over 300 cooperatives in the five regions of Uganda in areas of resource mobilization, strategic planning, the legal and regulatory framework, essential skills in management, financial literacy, and sustainable practices among others

On the technology front, we actively participated in the launch of the Cooperatives Registry Management Information System that took place on March 14, 2024 in Mbarara city. The system (CRMIS) is expected to support in

the digitization of cooperatives paper files and business processes of cooperatives management and registration from end to end subsequently, increasing efficiencies and reducing operational costs.

We have engaged with government and different stakeholders on the cooperative legal, policy and regulatory framework to promote favorable policies for the cooperative sector, ensuring our voices are heard in key decision-making processes like the Microfinance working committee where UCA engaged with Uganda Credit and Savings Cooperative Union (UCSCU), Association of Microfinance Institutions of Uganda (AMFIU) and ALP advocates under the facilitation of Agriterro for a Lobby and Advocacy trajectory to harmonize the SACCO Law Regulatory Framework.

In line with our mandate, the board carried out Arbitration/dispute resolution among different cooperatives. We therefore, call upon all cooperatives to critically observe the existing legal and regulatory framework in order to make informed decisions.

Our communication and marketing team has done commendable work in visibility through the media to create awareness in addition to actualizing the fifth International Cooperative principle "Training, Information and Education". All our social media handles like the website, Facebook app, Whats App, X (formerly Twitter), Tiktok have been very active all through. Weekly Television, and Radio programs have greatly contributed to visibility and justified our existence.

We embarked on building strategic partnerships with different partners for purposes of creating synergies and business linkages for business growth and development of our members. A case in point is where we signed an MOU with Malaysian National Co-Operative Movement (Angkasa) during the International Cooperative Agricultural Organization (ICAO) EXCOM meeting in Rome Italy. Under the MOU, Cocoa Cooperatives will have the opportunity to market cocoa beans to ANGKASA in Malaysia. We also signed an MOU with Uganda Broadcasting Corporation (UBC) in order to promote visibility of cooperatives and their businesses in Uganda. We to signed an MOU with Equity bank and UCCFs in the context of Africa Rural Climate

Adaptation Finance Mechanism (ARCAFIM).

These collaborations have enriched our capacity to provide vital resources, innovative solutions and financial support, enhancing the effectiveness and reach of our cooperative initiatives. The collaborations have strengthened our network, bolstered member services, and advanced our mission of promoting sustainable economic development across the country.

In ensuring proper functionality of our property, Plant and Equipment, we had to incur some huge expenses for major repairs. Our buildings on Plot 47/49, Nkrumah Road and Naguru have had some repairs while some movable Assets like Vehicles had major repairs and are currently in good working conditions. Additionally, we are in advanced stages of constructing additional working space on our building on plot 47, Bukoto crescent. All these repairs and facelifting translate into increased Asset values, revenue streams with improved performance.

We continued to perform even better than before on Human Capital Development by attracting highly qualified and competent staff and then enhance their skills and knowledge through trainings. The board and supervisory board have also participated in various trainings all aimed at enhancing their skills and knowledge for improved performance.

During the year, we successfully participated in other various activities all aimed at creating visibility and relevance for growth and sustainability of cooperatives. Our team was actively involved in exhibitions and also as UCA, we supported some cooperatives to carry on exhibitions which gave us a good exposure and network for business purposes. For purposes of designing more relevant and tailor-made interventions in cooperatives, we conducted a capacity needs assessments using Excel Hort consult Agribusiness incubator. In partnership with the Ministry of Trade, Industry and Cooperatives and Operation Wealth Creation, we successfully organized the National Economic Dialogue at the Commonwealth Resort in Munyonyo under the theme; "Refocusing the National Development Trajectory Post-Covid".

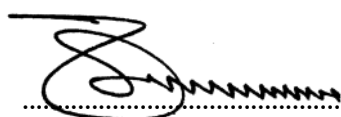
As we enter a new year, let us remain focused on our core values: unity, transparency, and innovation. Together, we will continue to build a stronger, more resilient cooperative sector

that not only addresses the challenges of today but anticipates the opportunities of tomorrow. We look forward to engaging Government and other stakeholders to strengthen cooperative education in Uganda. I am confident that with your support, UCA will remain at the forefront of cooperative excellence, driving economic growth and social empowerment across Uganda.

I wish to extend my sincere gratitude to the Government of the Republic of Uganda, our President and Parliament for the subvention. The various Ministries, Departments and Agencies, partners, the UCA Membership and all cooperators, the Board, supervisory board and vetting other committees whose continued support has caused a paradigm shift in the sector. Their commitment to our mission has been instrumental in our success, and we look forward to continuing this fruitful journey.

I also want to recognize the remarkable efforts of our management team and staff who have worked tirelessly to drive UCA forward. Without your dedication, none of these would have been realized. To all our stakeholders, we appreciate and look forward to your continued support as we execute our mandate. Without your support, UCA would never have achieved the reported results over the last years of its operation. I want to extend my heartfelt gratitude to each of you for your dedication and active participation in our activities.

Our journey together has been marked by significant achievements, resilience in the face of challenges, and a shared commitment to uplifting our communities. As we look to the future, let us continue to foster collaboration, embrace innovation, and advocate for the interests of our members. Together, we have the power to drive sustainable growth and create lasting change. Thank you for your unwavering support, and let us move forward with renewed energy and purpose. I re-affirm our commitment in the execution of our mandate for the benefit of all cooperators. For God and My Country,



Asiimwe Ivan (CPA)
General Secretary-UCA



**MINUTES OF THE 55TH
ANNUAL GENERAL MEETING (AGM)
OF UGANDA COOPERATIVE ALLIANCE
(UCA)**

MINUTES OF THE 55TH ANNUAL GENERAL MEETING (AGM) OF UGANDA COOPERATIVE ALLIANCE (UCA) HELD ON FRIDAY 29TH SEPTEMBER, 2023 AT SILVER SPRING HOTEL, BUGOLOOBI STARTING AT 9.00A.M.

Theme “Cooperatives; partners for accelerated sustainable development”

PROPOSED AGENDA

1. Prayer
2. Admission of new members
3. Communication from the Board Chairperson and matters arising
4. Presentation and approval of the 54th AGM minutes that was held on October, 19, 2022
5. Presentation of management actions on matters arising from the 54th AGM held on October 19, 2023
6. Presentation of Board /Management report for FY 2022-2023 and reactions
7. Presentation and approval of the UCA Supervisory Board
8. Presentation and approval of auditor's report for the FY 2022/2023
9. Presentation and approval of the budget for FY 2023/2024
10. Fixing the maximum Liability
11. Authority to spend in the 1st Quarter of the financial year 2024/25
12. Appointment of Auditors
13. Any other business

MINUTE	DISCUSSION, RESOLUTIONS AND ACTION POINTS	PERSON(S) RESPONSIBLE
AGM Min: 01/55/2023	Adoption of the agenda and prayer	All
	The meeting was called to order by the UCA Board Chairperson, Mr. Tweyambe Johnas at 9:15 a.m. and the opening prayer was led by Rev. Fr. Safari Emmanuel. The Board chairman requested the General Secretary Mr. Asiimwe Ivan to present the proposed meeting agenda to members for adoption. The motion to adopt the agenda was moved by Mr. Abaasa Ainamani, Chairman Banyankole Kweterana Cooperative Union and seconded by Mr. Balidawa Badru Siraj from Namungalwe ACE and thereafter adopted unanimously by the meeting.	
AGM Min. 02/55/2023	Admission of new members	Board Chairman
	The chairman requested the General Secretary to present names of cooperatives that had fulfilled the minimum requirements to join UCA to the meeting for official admission. 1) Kabonera Area Cooperative Enterprise (ACE) 2) Rwenzori Farmers' Cooperative Union 3) Kumi Area Cooperative Enterprise (ACE) Members were invited each to talk about the cooperative, what the business of the cooperative and their willingness to join UCA. A motion to admit all the three new members was moved by Mr. Lwanga Nathan from Uganda Housing Cooperative Union and seconded by Ayo Vicky and Nadanga Esther from Oyam Cooperative Union and Walimu Cooperative Union respectively after which the meeting approved their admission to Uganda Cooperative Alliance (UCA).	

AGM Min. 03/55/2023	Communication from the BOD Chairperson and matters arising	Board Chairman
	The Board Chairperson welcomed members to the Uganda Cooperative Alliance 55th AGM under the theme “Cooperatives: Partners for accelerated Sustainable Development” which was a clear indication that UCA Board and management was devoted, accountable and transparent to the members as required. He introduced members of the Board, Supervisory Committee, Vetting Committee and partners as below: Board Members 1) Mr. Johnas Tweyambe - Chairperson 2) Ms. Emmanuela Oroma - Vice Chairperson 3) Rev. Fr. Emmanuel Safari - Treasurer 4) Mr. Olar Bernard - Member 5) Hon. Maxwell Akora - Member 6) Mr. Robert Bariyo Barigye - Member/registrar of cooperative societies 7) CPA Ivan Asiimwe - General Secretary/CEO The supervisory board (SUPCO) members 1) Mr. Hakim Bogere - Chairpersn 2) Hon. Bintu Jalia - Member 3) Mr. Bamwesigye Wilson - Member Vetting committee members 1) Hon. Anthony Butele - Chairperson 2) Mr. Kabuga Charles - Member 3) Rev. Fr. Gaetano Batanyenda - Member 4) Mr. Robert Bariyo Barigye - Member/registrar of cooperatives 5) Mr. Asiimwe Ivan - Member/ GS - He informed members that it was important to note that Cooperatives were able to survive the financial and ensuing economic crisis that had negatively impacted on majority of the enterprises. Financial Cooperatives remained financially sound, agricultural and all other types of cooperatives reported high turnover and continued to growing steadfast as they delivered better products and services to cooperators. - He thanked and congratulated all cooperators upon a very successful National Cooperative Consultative meeting that took place on 28th September 2024 and in which they came up with very productive discussions and resolutions that need to be adopted by the AGM. - He further reported that Uganda Cooperative Alliance Limited had been proved as a centre of excellency for cooperative development as evidenced by its financial performance of 2022/23 where it exceeded its performance as a result the tangible strategies coupled with the excellent leadership of the General Secretary under the oversight of the Board of Directors.	

- He congratulated members upon successful participation in the International Cooperative Week and celebrations that marked the 29th International Day of Cooperatives recognized by the United Nations and the 101st International Cooperative day held on Saturday, 1st July, 2023, at Mayor's Garden in Lira City under the theme **"Cooperative: Partners for Accelerated Sustainable Development."**
- Thanked Lango Cooperative and Walimu Cooperatives Unions for hosting the International Day of Cooperatives.
- Thanked the Representative of H.E. the President Hon. Jane Ruth Aceng, the Minister of State for Cooperatives, Members of Parliament, Religious Leaders, cooperators and partners for gracing the function. Further thanked the organizing committee; the UCA, Ministry of Trade, Industry and Cooperative teams for a job well done and finally the people of Lango region for the hospitality extended to all the guests during the celebrations.

Key achievements during the year under review

- The chairperson informed the meeting that the caveat on UCA property located on plots 47/49 Nkrumah Road was successfully removed on 9th March, 2023 and therefore commended the Board, management and the lawyers from Kampala Associated Advocates (KAA) for the milestone.
- In addition, UCA was spearheading the establishment of the National Cooperative Bank in Uganda, and a lot of progress had been made with the establishment and launch of the Steering Committee by the Minister of Trade, Industry and Cooperatives.
- In a bid to improve Board and management competencies and performance, a one-week training for the Board and management staff was conducted and so far, a lot of progress had been registered including exceeding its financial performance target for the FY 2022/23.
- UCA with support from partners; Agriterro and the Dutch Government among others organized stakeholder's engagement meetings in which consultations on critical issues including; access to finance, cooperative bank, the cooperative legal, regulatory and policy framework, Cocoa policy among others were undertaken.
- He further informed members that a number of legal cases of arbitration were handled although more were still coming in. He assured members that given the competence of the Board and management team, all cases would be disposed off in a bid to providing timely justice to cooperators.
- He informed the meeting that technical support was offered to the committee investigating the irregular and fraudulent sale of UCA properties by the former leaders and management by UCA lawyer from Kampala Associated Advocates together with the surveyor from Tech Solutions and as such the committee was progressing well with its work.

- He thanked the Government of Uganda for the support towards cooperative development through establishment of the Parish Development Model (PDM) and Emyooga Programmes which is a clear indication that government had adopted cooperatives as a vehicle for social-economic transformation for a more modern, inclusive and sustainable economy.
- He commended H.E. the President of Uganda, the Cabinet and Parliament of Uganda for allocating UCA budgetary support of UGX. 3 billion as subvention grant effective July, 2023 for the first time in the history of UCA since 1961. The subvention will support UCA to implement on her mandate in championing cooperative growth and development in the Country.

Despite the successes UCA registered in the previous year, the Chairman highlighted some challenges including;

- Continued illegal transfers of UCA Property/land: The Board and Supervisory Committee were shocked to discover that UCA properties continued to be illegally sold and transferred by the former leaders and management. A case in point are the transfers of UCA properties by the former General Secretary, Mr. Msemakweli Leonard to third parties in 2017, 2018, 2019 and 2020 even after he had left office in December, 2016. However, the Board was committed to continue with the investigations and recovery of the properties through legal means.
- The global economic and political challenges, coupled with the effects of COVID-19 pandemic, continue to affect the internal cash flows as member subscriptions remain very low and limit internally generated funds.
- The huge burden of liabilities as reflected in the financial reports many of which were inherited by the current board and management from the previous.
- The chairman thanked the entire Board for their tireless support to management in the course of executing their duties.
- He thanked the entire UCA Membership, the Supervisory board, vetting committee, partners and all stakeholders for their continued support to UCA and all cooperatives.
- He commended the General Secretary and his team for their excellent performance during the period under review and the government of Uganda for the support through the line Ministry, all other Government Ministries, Departments and Agencies.
- Wished members better deliberations.

Matters arising from Communication by the Board Chairperson

- A member from Madi Cooperative Union, Mr. Kuga Isaac Newton moved a motion that the report of the Board Chairman be received and he was seconded by Mr. Kangaho T. Silver from Uganda Meat Producers Cooperative Union. The report was received and members raised the following matters;
- Canon Sam Mugabi from Abateganda Ntungamo Area Cooperative Enterprise thanked the Chairperson for the presentation and securing UCA property by removing the caveat on Plot 47/49, Nkrumah Road.
- A member from Sebei Elgon Cooperative Union applauded UCA for the skills trainings which empowered them to write business and funding proposals for their cooperatives. He requested for more trainings to enhance their skills, knowledge and competences.
- Mr. Maate Israel from Rwenzori Farmers' Cooperative Union emphasized the need by members to preserve the integrity of Cooperatives by avoiding dubious acts. This was in relation to the former leadership of UCA who squandered and have continued to transfer the property of UCA even after they had left office in 2016.
- Mr. Maate Israel also raised a concern for non-payment of subscription fees by members which could result into legal matters in regard to their membership.
- In response, the Chairperson BOD assured members that all were being done by Kampala Associated Advocates, the UCA legal team to recover properties that were illegally sold and transferred by the previous UCA Leadership and management.
- The chairman urged all members to pay annual subscriptions on time to enable UCA implement on her mandate and service delivery.
- A member from South Bukedi Cooperative Union requested that UCA steps up its supervisory role to the Area cooperative Enterprises and Unions to advise them on challenge handling which included among others illegal sale of members' properties.
- The Chairperson responded that UCA would come up with a work plan and include field visits to ACEs and Cooperative Unions in a bid to fulfill its mandate. However, he emphasized that recovery of property was a very sensitive matter as it could even result in loss of lives therefore urged members to handle it carefully.
- A member reminded members that there was a provision for recruitment of Cooperative Officers for every District in the Cooperative Amendment Bill (2020) however to-date no action had been taken to implement that recommendation. He requested the UCA Board to engage the Ministry of Trade about the recruitment of Cooperative Officers to facilitate the operations of Cooperative at all levels.

- In addition, there was a need to amend the by-laws of cooperatives at all levels because some existing laws were not applicable in the current business environment.
- On the amendment of by-laws, the Chairperson advised that members should come up with draft by-laws that need to be amended for approval by the AGM after which they would be submitted to the Registrar for approval.
- A member raised a concern about the delayed war compensation to cooperatives members even after being vetted in 2019 and requested UCA to take on the matter so that members are compensated for the loss of their properties during the war.
- In response the Chairperson assured members that the Board would take up the matter with government and the issue would be handled.
- Members unanimously adopted/approved all the resolutions and recommendations of the National Cooperative Consultative meeting that was held on 28th September 2024 at Silver Springs Hotel Bugolobi. (Ref. to appendix-1 attached)

Statement by the General Secretary

The General Secretary welcomed all cooperators, elders, partners, invited guests and stakeholders to the 55th Annual General Meeting of under the theme **“Co-operatives: Partners for accelerated Sustainable Development.”**

- He congratulated members upon successful participation in the International Cooperative Week activities and celebrations to mark the 29th International Cooperatives Day and the 101st International Day of Cooperatives as recognized by the United Nations.

The General Secretary informed the meeting that;

- UCA was part of the global cooperative movement in which the largest 300 cooperatives have a total turnover of USD 2,146 billion and employ more than 280 million people representing 10% of the world's employed population (World Cooperative Monitor 2020).
- During the year under review, UCA continued to exercise her mandate through tailor made capacity building of cooperative leaders, management staff and members in addition to lobbying and advocating for an enabling environment, dispute resolution, institutional development and resource mobilization for cooperative development. Further, there was increased digitization intended to simplify processes of doing business, zero tolerance for corruption which led to good financial performance.

- UCA had continued to be a major referral for cooperative development at all levels and in all sectors which he attributed to a well coordinated and supportive membership, highly committed, passionate and competent leadership and management team at UCA and off course in a stable and supportive Government.
- There was a growth in surplus of 60% during the FY 2022/23 compared to FY 2021/22. The overall surplus for the year after tax was UGX 514,816,758 from 321,162,018 in the previous year, which was attributed to internal resource mobilization, cost control by management, partner contributions and excellent guidance of the Board.
- UCA registered a memorable achievement during the month of March 2023 when it successfully removed a caveat from her property located on plot 47/49 Nkrumah Road that had been logged on under unclear circumstances with the bank of India. He requested all members to give a big round of applause to Kampala Associated Advocates for the milestone.
- At an international level, UCA represented the Cooperative movement at the International Cooperative Alliance Annual General Meeting in Brussels, Belgium, on June 28th, 2023. In addition, it represented cooperatives at the International Cooperatives Agricultural Organization (ICAO) EXCOM meeting on June 26th 2023 and special session on sustainable agriculture in Turkey on March 31st 2023. At all these meetings, UCA team was able to build networks and strategic partners for cooperatives in Uganda.
- In partnership with Ministry of Water and Environment and Ministry of Trade, Industry and Cooperatives, UCA successfully supported 15 (fifteen) specialized Water and Environment Cooperative Societies in the Maziba, Aswa and Awoja water catchment areas and during the official closing ceremony held on 6th June, 2023 UCA received an award for her excellent performance on the project from the Minister of Water and Environment.
- In fulfillment of the 7th International Cooperative Principle No. 7 **“Community Concern”** and the global Sustainable Development Goal (SDG 13: Climate Action), at greening the environment campaign launched by the Hon. Gume Fredrick Ngobi, Minister of state for cooperatives at Roofings Limited, UCA distributed over 200,000 Tree seedlings for planting through cooperatives. He thanked Roofing Ltd for spearheading the campaign, the National Forestry Authority for donating the tree seedlings and the Minister for the support.
- During the year under review UCA successfully organized two National Consultative meetings on creating access to finance for cooperatives and the legal, regulatory, and policy framework for SACCO's on 20th and 21st June, 2023.

- UCA with support from Agriterro and the Dutch Government with its well-dedicated team conducted a number of publicity activities through print media, TVs, Radios and social media which acted as a catalyst for its visibility and hence growth.
- The Minister of Trade, Industry and Cooperatives appointed and launched a 14-man steering committee chaired by UCA and as such UCA was spearheading the establishment of the National Cooperative Bank in Uganda. The committee is tasked to conduct nationwide consultations, research studies and resource mobilization before the actual establishment of the bank. He therefore commended H.E. the President, Cabinet, Parliament and the Ministry of Trade, Industry and Cooperatives for the support and approval of the establishment of the cooperative bank and the steering committee for a job well done.
- That based on UCA's strategic plan and available opportunities, the future is projected to be more stable high revenues streams and excellent service delivery. We project high government support and subsidies, high member subscriptions due to improved services, more internally generated funds and partner support. In addition, member recruitment is projected to increase with more emphasis on women, youth, refugees and other vulnerable categories putting into context environmental impact and hence mitigation.
- On his own behalf and management, the general secretary extended sincere appreciation to H.E, the President, the Government of Uganda, Ministry of Trade, Industry and Cooperatives, partners, cooperators and all stakeholders for the policy direction, guidance and continued support.
- He further extended his appreciation to the entire Board of Directors, the Supervisory Board and the Vetting Committee for the relentless support, guidance and leadership without forgetting the entire staff whose commitment had caused paradigm shift to UCA and hence committed to make a more impactful FY 2023/24.
- He welcomed the new members to the UCA family and assured them of better services. He recognized the presence of officials from Cooperative Insurance Company and Ministry of Trade, Industry and Cooperatives.

AGM Min. 04/55/2023	Presentation and approval of minutes of the 54th AGM meeting that was held on 19th October, 2022	General Secretary
	The General Secretary presented minutes of the 54th Members' Annual General Meeting (AGM) that was held on October 19, 2022 at Silver Springs Hotel Bugolobi under the theme "Cooperatives build a better world". Members received and unanimously adopted the minutes as a true record of their discussion during that AGM Matters arising from minutes of the 54th AGM meeting - A member requested that a caveat should be placed on all properties of UCA to avoid any future illegal transfers of UCA properties like it happened where the former leadership and management continued to illegally transfer UCA properties even after removal from office. - There was need to develop the capacity of District Commercial Officers for improved performance of cooperatives at all levels. - Minutes of the 54th AGM meeting were adopted by the meeting as a true record of their deliberations during the meeting Mover: Mr. Ssenozi Peregreño from Malongo ACE Seconders: 1. Balidawa Badru Siraj from Namungalwe ACE 2. Mr. Lwanga Nathan- Uganda Housing Cooperative Union.	
AGM Min. 05/55/2023	Presentation of management actions on matters arising from the 54th AGM that was held on 19th October, 2022	General Secretary
S.N.	ACTION POINT	CURRENT STATUS
1	To include photos of vetting committee members in the Annual report	Photos were included as evidenced in the annual general report of 2022/23 on page 4
2	To fast track the establishment of the Cooperative Bank	Decision taken at the Consultative meeting that was held on 28 th September, 2023
4	To engage and guide government on the implementation of PDM and Emyooga programmes	Engagements are already on going and there was good progress
5	To take legal action against Msemakweli L. and others for fraudulent sale of UCA properties	The Board with support from lawyers (KAA) had made a big step and investigations were still on-going to exhaust all possible offenses committed by former leaders and management for legal action.
AGM Min. 06/55/2023	Presentation of Board /Management report for FY 2022/23 and reactions	General Secretary
	The General Secretary thanked the Board for their continued support towards staff motivation which contributed to their good performance. Thanked the Supervisory board and Vetting Committee for their guidance during the year.	

- Thanked the entire UCA and cooperative fraternity for the teamwork and dedication which were the key drivers towards the overall performance.
- Thanked **Ms.Kabarungi Hilda** and her team for organizing two successful events; the National cooperative consultative meeting and the 55th AGM which were held on 28th and 29th September, 2023 respectively. all at Silver Spring Hotel, Bugoloobi.
- Thanked the Almighty God for enabling management to spearhead the activities of UCA that had aided its growth to its present state.
- Thanked Counsel Ferdinand from KAA for leading the legal team and his wise counsel on especially matters of the property.
- Encouraged all staff to remain focused and committed in order to achieve and steer the goals of UCA.
- He gave summary briefs on UCA'S performance during the year under review as below:

i) Overall efficiency

UCA continued to make greater strides in terms of performance during the FY 2022/23 despite global epidemics like Covid-19, economic and political challenges. There was growth in annual surplus, equity, liquidity and asset base.

(ii) Marketing and Linkages

During the year, UCA supported market linkages. A case in point is where UCA mobilized cooperatives to participate in the Sudan Expo in December, 2022 under the them "Fostering economic prosperity through regional trade" with the aim of introducing cooperators to new market opportunities.

(iii) Stakeholders' engagement & strategic partnership

During the year a number of strategic engagements and partnerships including the National Stakeholders meeting held in November, 2022 where many cooperatives participated. The consultative meeting was aimed at reviewing and analysing the existing policies related to SACCOs and identify the lacunae in the law, identify the current challenges and opportunities in the SACCO sector and to prepare SACCOs for tax planning, promote collaboration and to make recommendations on policy matters for the SACCO sector.

(iv) Enhancement of access to finance by cooperatives

During the year UCA with support from Agriterro organized a stakeholder's meeting aimed at creating access to finance for cooperatives through awareness, identifying barriers, building networks and creating platforms to engage government on policy matters that affect access to finance by various value chain actors.

(v) Establishment of the National Cooperative Bank

when cabinet approved a decision to establish a National cooperative bank, the Minister of Trade, Industry and cooperatives appointed a 14-man committee chaired by UCA to spearhead the process.

(vi) The 101st International Day /29th UN day of cooperatives week & celebrations`

UCA in partnership with Ministry of Trade, Industry and cooperatives together with all cooperators organized Cooperative week activities including a medical camp, National blood donation, Greening the Environment, market cleaning, national prayers and a symposium. The International Day of Cooperatives celebrations held at Mayor's Garden Lira City under the theme "Cooperatives: partners for accelerated sustainable development" were presided over by the Minister of Health, Dr. Hon. Dr. Jane Ruth Aceng who represented the President where cooperators handed over a petition to the President.

(vii) Human Resource Training: Board & Management

With funding from Agriterra, UCA organized a five-day training workshop for Board and management staff to enhance their skills, knowledge and competences.

(viii) Capacity Building of cooperatives

During the year, UCA conducted various trainings including governance, management, supervision, record keeping, risk management, resource mobilization and utilization, business planning and management, financial accounting management and reporting, business linkages, customer care and management.

The general secretary also represented UCA to conduct trainings outside the country in Ethiopia and Ghana in strategic planning for cooperatives.

(ix) The 7th CIC CEO Forum at the Kampala Golf Course Hotel

UCA participated in CIC CEO Forum that was held at Kampala Golf Course Hotel where over 200 co-operative CEOs benefited from a blended business and strategic management capacity building program aimed at increasing the growth and competitiveness of co-operatives and Co-operative enterprises in the Country.

(x) Signing of memoranda of understanding

- During the year under review, UCA signed memoranda of understanding with Uganda warehouse receipt system, the Grain Council of Uganda and Uganda National Farmers' Federation to promote growth, investment and standardization of the Grain and Pulses Sub-Sector through cooperatives and to ensure feasible investment results and economically viable incomes for farmers and other value chain actors.

- UCA also signed memorandum of understanding with STARAGRI. The “Integrated Agri Marketing Systems through Cooperatives” system aimed at providing the Integrated Agri Market System with all its benefits to the Co-operative Unions, Area Co-operative Enterprises and Agri Value Chain participants in Uganda was launched on Tuesday, 11th July, 2023 at Kampala Serena Hotel.

(xii) Representation and recognition of UCA at National and Global levels

UCA represented Cooperatives at different global forums in different countries including Turkey, Belgium and S. Korea during the year where it was highly recognized for its dedicated support to the cooperative movement.

(xiii) Climate Change: Greening Environment

UCA and Ministry of Trade, Industry and Cooperatives in partnership with Roofings Uganda Ltd supported greening the environment program where many co-operators planted more than 100,000 tree seedlings across the country.

(xiv) Support to formation of Water and Environment cooperatives

During the year, UCA in partnership with Ministry of Water and Environment successfully supported the formation and strengthening of fifteen (15) Water and Environment Co-operatives in the Victoria, Upper Nile and Kyoga water management zones that were affected by mudslide and floods.

xv UCA' Visibility and publicity

During the year a number of publicity activities to emphasize visibility of the cooperative movement in Uganda were conducted by UCA through print media, broadcasting and online media. This attracted many partners to support cooperative activities because of the continued awareness unlike in the past. With support from Agriterria, a new website (www.uca.coop) that is dynamic and user friendly was developed in addition to a credible internal communication system that suits an apex body. UCA also capitalized on utilization of Social Media Platforms to reach the external public in an instant manner.

Presentation, discussion and adoption of the UCA Land Investigation Report 2022/23 by KAA.

The Lawyer from Kampala Associated Advocates, Mr. Tumuheise Ferdinand presented the report on behalf of the UCA Land Investigation committee. The report specifically looked at some Assets, committee findings and actions taken as below:

(i) Plot 47 and 49 Salisbury Road/Nkrumah Road

The land in the names of UCA was registered on 24th February, 1992. However, the title which had been given to the Bank of India was considered lost and a special title was issued on 17th March, 1997 in the names of UCA.

The Committee established that the land had a caveat with Bank of India which had been registered in 1970. UCA applied to the Registrar to have the caveat removed. A notice of 60 days was issued to the bank of India and when it lapsed without contestation, the caveat was removed and the land was freed from any encumbrances.

(ii) Plot 14 Block 90

UCA appointed a surveyor who physically surveyed the land, prepared and submitted a report on 10th May, 2023. The report was reviewed by the Committee which discovered the following issues:

- The area of the plot was 3.80ha (9.39 acres) and was registered in the names of UCA on 31st March, 2008.
- On 16th March, 2015, Plot 14 was subdivided into 16 plots; 636-651 which were created in the names of UCA and later transferred into other names of individuals and companies.
- Plot 637 was transferred in the names of Jomayi on 27th October, 2021 and the plot was further subdivided into several plots from 1365-1379 and subsequently transferred to other persons. However, information indicating the date when UCA signed the transfer for Jomayi was missing.
- Plot 644 was transferred on 6th November, 2017 from UCA and was registered into Jomayi on 13th November, 2017 and subsequently subdivided into plots 1033 and 1035. However, no documents relating to the transfer had been obtained.
- Plot 648 was transferred on 14/02/2020 from UCA and was registered in the names of Jomayi on 27th October, 2021 and subsequently subdivided into plots 1380-1391 and transferred to other persons. However, transfer documents for plots 1380, 1381 and 1391 were yet to be obtained.
- Plot 650 was transferred on 14/02/2020 from UCA and registered in the names of Jomayi on 27th October, 2021 and subsequently subdivided into 15 plots on 18th August, 2020 into 1392-1407 and transferred to individuals and companies.

The committee's summary findings and recommendations included:

- Plot 14 Block 90 is no longer in the names of UCA as earlier reported and the sale of land was sanctioned by the former General Secretary, Leonard Msemakweli, whose signature and name appears on the transfer forms.
- The committee concluded that the sale was illegal since Msemakweli was signing documents alone contrary to Byelaw Sec 44(ii) of the UCA which provides that "All documents and contracts of the Alliance shall be signed by the General Secretary and any one; Chairman, Vice Chairman or Treasurer." In addition to the land being sold without approval of the Board and the AGM or evidence of Power of Attorney allowing Msemakweli to sell UCA land alone.

-Furthermore, the committee established that most of the land was transferred under the signatory of Msemakweli at a time when he was no longer an official of UCA because he left office in December, 2016 but continued to sign transfer forms transferring UCA land from 2017 to 2021.

Action taken

The Committee established that UCA lost properties through illegal sale, an offense under the Cooperative Societies Act Section 80 and it was on this background that members resolved that since the transfers involved criminality and corruption, the matter should be investigated by agencies intended to fight corruption for the recovery of cooperator's properties since as owners, they had never approved a decision to sell their properties.

- On that note, the Board had filed a complaint with State House Anti-Corruption Unit which wrote to the Commissioner of Land Registration requesting for certified copies of all the documents relating to land of UCA and was also requested to halt all transactions on the contested plots awaiting conclusion of investigations.

Members were shocked with the report and wondered why and how the former leaders and management illegally sold their property without owners/members' consent and approval. Members unanimously resolved that legal action should be taken against all those people responsible for the illegal sale of their properties. Members also resolved that the board with support of KAA Lawyers and Government should follow up on the recovery of their properties from the purported buyers.

Mover: Basoga Charles-Busoga growers coop. Union

Seconders: Chemisto Joseph-Sebei-Elgon Coop. Union

AGM Min. 07/55/2023	Presentation and approval of the UCA Supervisory Board report	Supervisory Board
	Hon. Bintu Jalia, on behalf of the Chairperson, Supervisory Committee welcomed members to the 55th AGM meeting and informed them that the report provided was for the FY 2022/23. She introduced members of the committee as follows: i) Mr. Hakim Bogere - Chairperson ii) Mr. Bamwesigye Wilson - Member iii) Hon. Jalia Bintu - Member - She recognized the presence of the Minister of state for Cooperatives, Hon. Frederick Gume Ngobi and thanked him for embracing the UCA 55th AGM. - She informed the meeting that the primary objective of the committee was to form an opinion of the operations of the Alliance. Therefore, as a committee, they reviewed all documents, resolutions and internal controls in order to establish their authenticity and hence form an opinion.	

- She presented the summary of the committee's findings and observations to the meeting as below:
- Committee findings reveal that UCA invested in a number of companies in form of shares amounting to UGX. 290,240,000 but with no returns in form of dividends.
- The Committee observed that UCA Business Services Ltd which was a company owned by UCA with staff but later shifted to unknown place.
- The Committee observed that the government had approved a subvention of UGX. 3 billion to UCA for cooperative development. Additionally, donors had reduced though efforts had been made to prepare bankable proposals.
- It was established that the effect of Covid-19 and general economic challenge in the Country caused financial challenges to all organizations UCA inclusive.
- The committee presented a report on Assets both at head office and the regional offices and the pending liabilities especially statutory liabilities.
- The committee also presented a report on the UCA properties that were illegally sold by the former leaders and management.

SUPCO Recommendations

- i) Funds should be mobilized to re-value UCA Assets in order to have their current net book values
- ii) Land surveying and boundary opening should be expedited to complete the recommendations and resolution of the AGM
- iii) UCA board should verify all investments and communicate accordingly. The board should engage the companies and Unions to establish why they had not paid dividends
- iv) The Board should follow up on the details of the directors of the Union Business Services Ltd which was taken by unknown people.
- v) The Board should mobilize funds to settle the outstanding statutory obligations
- vi) Staff should be motivated to write funding proposals to attract more funding to sustain the Alliance
- vii) Funds should be mobilized to maintain the motor vehicles and motorcycles to serve the intended purpose
- viii) The Board should immediately take legal action including criminal charges against Msemakweli Leonard for transferring UCA Land even when he had left office
- xi) All people who sold UCA properties should be held personally liable using legal means

- x) The purported buyers should explain who and how UCA Assets were transferred to their names.
- xi) Funds be mobilized to maintain the motor vehicles and motorcycles to serve the intended purpose
- xii) The Board should immediately take legal action including criminal charges against Msemakweli Leonard for transferring UCA Land even when he had left office
- xiii) All people who sold UCA properties should be held personally liable using legal means
- xiv) The purported buyers should explain who and how UCA Assets were transferred to their names.

Matters Arising from the SUPCO Report

- Members appreciated the committee for the job well done, thanked Counsel Ferdinard of KAA for the investigations so far report on UCA Properties that were illegally sold by former leadership and management.
- Members were deeply concerned on how a UCA registered company, UCA business services could disappear with all the property from the official address of UCA Buildings at Nkrumah Road to an unknown place and requested that investigations about its disappearance be launched and efforts be made to recover it.
- A motion was moved by Canon Sam Mugabi from Abateganda ACE for the report and recommendations of SUPCO to be received and adopted by the meeting.

He was seconded by Mr. Netalisire Patrick from Sukuya ACE after which the report was adopted by the meeting.
- The meeting was guided by the Lawyer that the law provides for election of SUPCO members at every AGM. However, the AGM had powers to extend the mandate of office of an already existing committee for another term.
- The meeting unanimously resolved that since the existing committee had performed a commendable job, it should be given another term of office. Therefore, a motion to have the term of the existing SUPCO membership extended was moved by Mr. Kakooza Ronald from Twezimbe ACE and seconded by Balyesima Methodius from Semuliki Cooperative Union.

AGM Min. 08/55/2023	Presentation, discussion and adoption of External Auditor's Report	External Auditors
	The Auditor's report was presented by Mr. Muhame Tom Kagwisagye on behalf of BMR, Associates Certified Public Accountants. - The Auditor assured members that the audit was conducted in accordance with the International Standards of Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. - In their opinion, the accompanying financial statements gave a true and fair view of the financial position of UCA as at 30th June 2023 and its financial performance and its cash flows for the year then ended in accordance with International Financial reporting standards and the Cooperative Societies Act, Cap 112. Matters arising Members thanked the Auditors for the good and comprehensive report and unanimously adopted the report.	
AGM Min. 09/55/2023	Presentation and approval of the annual budget for the FY 2023/24	Treasurer
	- The treasurer, Rev. Father Safari Emmanuel presented the Budget estimates for the FY 2023/24 to the 55th AGM. He thanked the Government of Uganda for the subvention grant of UGX. 3bn and the Minister of Trade, Industry and Cooperatives for his continued support to the Cooperative Movement. The treasurer presented highlights of the expected income, and expenditure for the FY 2023/24. Matters arising from the Budget - After the presentation of the annual budget for the FY 2023/24, members discussed, appreciated the treasurer and Board for a clear and comprehensive budget and then approved it. Mover: Mr. Waiswa George William of Nakalama ACE Seconder: Mr. Ainamani Abaasa Rubaromba, from Banyankore Kweterana Cooperative Union.	
AGM Min. 10/55/2023	Fixing the maximum liability for the FY 2023/24	All
	The board chairman presented and explained to members that during the previous AGM, members approved a maximum liability of UGX. 2 billion which the board intends to maintain as maximum liability for the FY 2023/24 Since the board requested to maintain the same amount for maximum liability, Members unanimously resolved and authorized the Board and Management to maintain a maximum liability of UGX.2 billion. Mover: Mr. Tweshengyereize Francis Ishokye from Ruhaama ACE. Seconder: Mr. Ndibarema Baitwababo from Ntungamo SACCO's Union.	

AGM Min. 11/55/2023	Authority to spend in the 1st Quarter of the FY 2024/25	All
	The board chairman requested the meeting to authorize the board and management to spend during the first quarter of the FY 2024/25. Members discussed and unanimously passed a resolution to authorize the Board and management to spend not more than 30% of the budget in Quarter one (Q1) of the FY 2024/25. Mover: Mr. Karamuzi Onesimus from Rubaare ACE Second: Mr. Mukhwana Moses from Bunambutye ACE.	
AGM Min. 12/55/2023	The appointment of Auditors	All
	The meeting observed that BMR Associates had performed quite well therefore proposed that their tenure as Auditor of UCA should be extended for another one year. The motion for the proposal to have BMR Associates appointed as the new Auditors of UCA for FY 2023/24 was moved by Mr. Magoma Charles from Nabukka Area Cooperative Enterprise and seconded by Mr. Kassimu Orinjiba from Central West Nile Cooperative Union after which the meeting approved the appointment.	
AGM Min. 13/55/2023	Any other business, speeches and closure	All
	Since there was no any other business to discuss as per AGM agenda, the board chairman in his closing remarks thanked all UCA members for their fruitful deliberations during the meeting, his fellow board members, the supervisory board, vetting committee and management staff for a job well done. He thanked H.E, the president, Government and the Minister present for the continued support. He applauded the partners and all stakeholders for their support. He then invited the former General Secretary and head of the cooperative clan, Mr. Kabuga Charles to make remarks and the after invite the chief guest, Hon. Gume Frederick Ngobi, the Minister of state for cooperatives. In his remarks, Mr. Kabuga Charles appreciated the board chairman for steering well, thanked the supervisory board for the excellent work and report, thanked his committee members on the vetting committee for the good work. He informed members that he left many Assets to UCA as he retired but it was very unfortunate that all these Assets were illegally sold without the knowledge and approval of the AGM as required and that even him as former general secretary was never consulted. He pledged his commitment and total support to UCA and even in the recovery of UCA property that was illegally sold by former leaders and management. He appreciated the Minister for being proactive on matters of reviving the cooperative movement because cooperatives are a major player in the private sector. In addition, Mr. Kabuga thanked Hon. Akora Maxwell, a UCA Board member for being a symbol and good ambassador for Cooperatives in Parliament and called upon him to organize a caucus of members of Parliament and cooperators which can advocate for matters concerning cooperatives in Parliament.	

He also called upon all leaders of cooperatives at all levels to always be honest and professional when dealing with matters of Cooperatives to preserve their integrity.

He invited the Guest of Honor to address the meeting.

Address by the Chief Guest, Minister of state for cooperatives

The Minister welcomed all members to the UCA 55th AGM and congratulated the board and management upon the successful hosting of the National Cooperative Consultative meeting/Pre-AGM on 28th September, 2023 where a number of issues concerning cooperatives had been deliberated and agreed upon.

He thanked everyone for a successful AGM and thanked the board for accountability, transparency and for giving every member to deliberate during the meeting.

He specifically thanked the board chairman for good stewardship and for conducting a successful AGM in a timely manner.

He thanked Mr. Kabuga Charles in a special way for his excellent work, writing books even at his age and above all for leaving a good legacy.

He was happy that the Cooperative movement was growing stronger in Uganda and government recognized it as a vehicle to increase household incomes and transform people's lives. As a result of government embracing Cooperative movement, it earmarked two government programs for implementation through cooperatives; Emyooga in August, 2019 and the Parish Development Model (PDM) in February, 2022.

He applauded the UCA Board and management for practicing democracy while conducting business pertaining to cooperators and cooperatives at large.

He urged leaders of cooperatives at all levels to emulate UCA's approach in conducting AGM in a more accountable and transparent manner. He requested all leaders to always put members at the centre when dealing with matters of cooperatives if they are to transform the sector.

He informed the meeting that at the time of his appointment as the Minister of state for cooperatives, there was poor working relationship between the Registrar of Cooperatives and the then General Secretary, Mr. Msemakweli Leonard but he is very happy that currently, there is harmony and good working relationship between UCA and his Ministry. He then pledged his commitment to support UCA as an Apex body.

He urged members to always make enough research on media issues before reacting to them which at times may have been written by malicious people without vivid evidence.

He reminded members that there was need to respect Government and its three arms; Executive, Legislature and Judiciary in order to enjoy a conducive environment for growth of the Cooperatives in Uganda.

He emphasized the need for cooperative leaders, managers and members to respect the cooperative principles and values for better service delivery to members.

He requested all members of UCA to pay their annual subscriptions and other dues if they are to benefit fully and grow the apex body.

He committed to address issues that were raised by cooperators during the National cooperative consultative meeting the previous day including cooperators request to de-register an illegal organization called National Alliance for Agricultural Cooperatives (NAAC), Cooperative Legal, Regulatory and Policy Framework, access to finance and war loss compensations for cooperatives.

He strongly warned and condemned the act by cooperative leaders who illegally sale cooperators properties without the AGM consent and approval and promised to take action on whoever is involved. He committed to help UCA in recovering her stolen property.

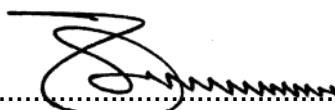
He once again congratulated members upon the successful holding of the 55th AGM. He officially closed the AGM by wishing everyone journey mercies back to their respective destinations.

The General Secretary made some logistical announcements and invited Rev. Fr. Safari to give closing prayer.

The meeting adjourned at 01:25 Pm.

Confirmed and signed this 27th day of September 2024.

.....
Mr. Tweyambe Johnas
Board Chairman-UCA

.....

Mr. Asiimwe Ivan
General Secretary-UCA



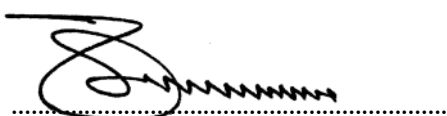
UGANDA COOPERATIVE ALLIANCE LTD

MANAGEMENT ACTIONS ON MATTERS ARISING FROM THE 55TH ANNUAL GENERAL MEETING (AGM) OF UGANDA COOPERATIVE ALLIANCE (UCA) HELD ON FRIDAY 29TH SEPTEMBER, 2023 AT SILVER SPRING HOTEL, BUGOLOBI

ACTION POINT	PERSON(S) RESPONSIBLE	IMPLEMENTATION	CURRENT STATUS
Legal action to be taken against all people responsible for the illegal sale of their properties. Members also resolved that the board with support of KAA Lawyers and Government should follow up on the recovery of their properties from the purported buyers.	Board, KAA & Management	Government through State House Anticorruption Unit is investigating the matter. The legal team has also commenced legal procedures on persons responsible for the illegal sales	Work in progress
There is need to amend the laws regulating cooperatives especially SACCOs in order to address multiple laws and regulations and create one single regulatory body	Board and Management	UCA engaged attorney general, participated in the meeting organized by Uganda Law Reform Commission & a follow-up task force/committee has been formed with support from Agriterra	Work in progress
There is need to restart the Cooperative Bank by cooperators themselves to facilitate cooperators access to affordable and appropriate credit	Board and Management	Both national and regional consultations were conducted, resolutions collected. The next step is to conduct a research study to inform the way forward.	Work in progress
There is need to recruit, build capacity and facilitate Cooperative officers/ field workers in all districts	Board and management	UCA conducted trainings of commercial officers across the country who are doing a good job. We are lobbying government to increase their facilitation and capacitation	Work in progress
Government to regulate operations of middlemen and multinationals	Board and management	The UCA team is already engaging Government	Work in progress
There is need to promote Agro-industrialization through cooperatives.	Board and Management	Government through Parliament has okayed it and wants all the facilities handed over to cooperatives	Work in progress

Government to extend free agricultural inputs and other facilities to farmers	Board and management	UCA team is engaging government	Work in progress
There is need to decentralize the Registrar's offices at regional levels to make them more accessible to cooperators	Board and management	The Ministry of Trade, Industry and cooperatives has developed a digital system (Cooperatives Registry Management Information System)	Work in progress
There is need to streamline the regulatory framework for Emyooga and PDM programs	Board and management	The UCA Team is already engaging government	Work in progress
Government to prioritize Cooperative education	Board and management	UCA is already engaging Government and Universities to upscale cooperative education	Work in progress
There is need for continuous capacity building of all types and forms of cooperatives by UCA	Board and management	The UCA Team conducted trainings of cooperative leaders and management staff to enhance their skills and knowledge	Done
UCA to support in Audit and supervision of cooperatives in order to enhance compliance and address challenges of frauds	Board and management	The UCA Team enhanced skills and capacities of commercial officers. UCA working with Registrar of cooperatives have appointed two Audit firms: Base and Dickson Associates to conduct forensic audits in Six cooperatives in Bushenyi District.	Done
UCA to write funding proposals to continuously support cooperatives and the cooperators	Board and management	The UCA team continues to write and submit to different funders	Done
UCA to continuously lobby government for more funding/ annual budgetary support as subvention	Board and management	The Government has approved annual subvention worth UGX. 1,001,439,000= to UCA for the FY 2024/25 for cooperative development.	Done

Prepared by:



Asiimwe Ivan – CPA

General Secretary – UCA



SECRETARIAT REPORT

CAPACITY AND SKILLS ENHANCEMENT TRAINING OF COMMERCIAL OFFICERS IN UGANDA



In December 2023, Uganda Cooperative Alliance (UCA) with support from the Government of Uganda organized a three days' training for commercial officers across the country to enhance their skills and knowledge in cooperative development. Because the commercial officers play a pivotal role in guiding, training, nurturing, mentoring, auditing and supervising registered cooperatives across the country, it was paramount that their skills and capacities are enhanced. This is in line with Government programs including the Parish Development Model (PDM), Emyooga and operation wealth creation, National Development plan, vision 2040 & Global Sustainable Development Goals (SDGs). Trainings was conducted in different regions of the country as scheduled.

The overall objective of the capacity and skills enhancement training was to enhance the skills and knowledge of commercial officers to be able to effectively and efficiently guide, train, nurture, mentor, audit and supervise registered cooperatives for better service delivery. The training focused on key areas including

the cooperative ideology, Governance and Management, Strategic and Business planning, Risk Management, Auditing, Supervision and compliance, Record keeping, financial accounting and Reporting, Legal, policy and regulatory framework, cooperative business models and fair trade among others.

The trainings were facilitated by a team of highly competent, qualified and experienced persons including Asiimwe Ivan- UCA General Secretary, Johnson Abitekaniza- Ass. Commissioner Ministry of Trade, Industry & Cooperatives, Asiimwe Robert- UCA Agribusiness officer and Tumuhaise Ferdinand- Senior Advocate- Kampala Associated Advocates/ KAA.

Trainings were all residential, conducted in five regions of the country for purposes of convenience and cost cutting for example in Mbarara City for Western region between 20th – 22nd November 2023 at Sky Light Hotel with participants drawn from Ankole, Kigezi Regions and some districts in Buganda region including Ssembabule, Masaka and Lwengo. UCA Board members from the region, Mr.

Tweyambe Johnas and Rev Fr Safari Emmanuel, Members of parliament Hon. Byakatonda Abdulhu and Hon. Ritah Bwahika Atukwasa, Development partners like the Micro Finance Support Centre and Cooperative Insurance Company (CIC) also attended.

In Fort portal city for Mid-west conducted between 23rd – 25th November 2023 at New Fort view Hotel – Fort Portal City where participants were drawn from Rwenzori region and some districts in Bunyoro and Buganda (Mubende and Kassanda) regions. UCA Supervisory Board member, Hon. Bintu Jalia Lukumu, Hon. Tinkasimiire Barnabas-Member of Parliament, Development partners like Micro Finance Support Centre & Cooperative Insurance Company (CIC) were also in attendance.

In Gulu city for Northern region, conducted between 4th - 6th December 2023 at Global Friendship Hotel – Gulu City where participants were drawn from west Nile, Lango and Acholi sub regions and part of Bunyoro region. UCA Board members from the region, Ms. Oroma Emmanuela, Mr. Olar Bernard and Hon. Akora Maxwell, Members of parliament like Hon. Aol Betty Ocan Member of parliament Gulu City and Hon. Oneka Denis Amere Member of parliament for Kitgum Municipality, Development partners like Micro Finance Support Centre & Cooperative Insurance Company (CIC) also attended.

In Mbale city for Eastern region was conducted between 7th - 9th December 2023 at Mbale Rosewood Hotel Mbale City where participants were drawn from Karamoja, Teso, Sebei, Bugisu, and part of Busoga region. Other special guests included Members of Parliament like Hon. Gidudu Mafwabi Dominic, Minister of state for Elderly Affairs, Ministry of Gender, Labour and Social Development, MP, Older person Eastern and NRM Central Executive Committee Member, Hon. Richard Wanda, MP Bungokho Central County, Mbale, Hon. Aleper Margret Achila MP, Kotido District, Hon. Chemutai Evelyn, MP Kween District, Hon. Ochai Maximus, MP West Budama County North, the UCA Supervisory Board (SUPCO) Chairman-Mr. Hakim Bogere, Development partners like The Micro Finance Support Centre, Housing Finance Bank and Cooperative Insurance Company (CIC).

In Kampala city for Central region conducted between 11th-13th December 2024 at Esella Country Hotel, Kira -Najjera, Mbogo Road, Kampala where participants were drawn from Central/Buganda and some districts of Busoga region like Jinja, Iganga, Kaliro, Kamuli, Mayuge, Bugiri, Bugweri, Buyende, Luuka, Namayingo, Jinja City, Kiruhura and districts of Central Uganda. In attendance were The Minister of state for Cooperatives, (Hon. Gume Ngobi Fredrick), Members of Parliament including Hon. Wamakuyu Ignatius Mudimi, Elgon County, Bulambuli District, Hon. Makokha Margret, Namayingo District, Hon. Nanyondo Veronica, Bukomansimbi District, Hon. Kiiza Acrobert Moses, Buhendera County, Bundibugyo District, Hon. Ssebikaali Joel, Ntwetwe County, Kyankwanzi District. UCA Supervisory Board member Mr. Bamwesigye Wilson, Development partners like The Micro Finance Support Centre, Housing Finance Bank and Cooperative Insurance Company (CIC) were also in attendance.

OBSERVATIONS

- All the participants appreciated the training since they had not had such a training before which focused on such critical areas.
- Government programs are bound to succeed if commercial officers are well facilitated and capacitated to do their work.
- There is information gap looking at what is expected of commercial officers and the kind of education and skills they have
- According to the participants, the training was timely and more relevant
- There is disconnect between some government programs and offices of commercial officers.
- The existing cooperative education is not properly integrated in the activities of commercial officers.
- Information asymmetry, whereby most commercial officers lack basic information on cooperative ideology, history, legal, regulatory policy frame work & other basics.
- Commercial officers are more positive and willing to learn

- Limited budgetary support by government affects the performance of commercial officers across the country
- UCA as an apex and commercial officers have been detached for a very long time.
- Members of parliament who attended the training are supportive of cooperatives.
- The current recruitment of commercial officers does not require cooperative education as a prerequisite

LESSONS LEARNT

- The training package spoke to the needs of the participants based on their comments
- Government has not invested more in cooperative education hence a big gap which explains partly the challenge in cooperatives
- The cooperative legal, policy and regulatory framework is due for amendment to spur cooperative growth and development.
- Limited funding and capacitation of commercial officers limits their efforts to deliver the desired services
- District service commissions have less invested in cooperative education
- Continuous capacity building contributes to improved performance and hence delivery.
- There are many reported challenges in cooperatives that need urgent attention
- Some districts do not have confirmed commercial officers
- There are many newly recruited commercial officers that require orientation

RECOMMENDATIONS

- There is need for regular trainings/capacitation of commercial officers at least twice a year
- There is need for increased budget to UCA by government for capacity building and other

cooperative development work

- There is need for increased budgetary support to the offices of commercial officers
- Commercial officers should be involved in planning, implementation, review, monitoring and evaluation of government programs including PDM, Emyooga etc for better results
- Recruitment of commercial officers by the district service commissions should consider cooperative education as basic requirement
- There is need for government to amend the cooperative laws and regulations
- There is need for government to invest in cooperative Education by upgrading the cooperative colleges into universities and or degree awarding institutions
- There is need for coordinated implementation of PDM, Emyooga etc together with commercial officers if these programs are to succeed
- Government needs to provide reading/reference material to commercial officers to promote reading.
- There is need for regular engagement meetings between Commercial officers, UCA, policy makers for regular updates
- Need for more training on capacity and skills of commercial officers
- The commercial officers need to upgrade on their education by studying about cooperatives.

FEEDBACK FROM EVALUATION

- The overall feedback from the participants indicated that:
- The workshop was timely
- The objectives of the workshop were well defined
- The training was highly participatory
- The topics covered were more relevant

- The training content was well organized and quick to grasp
- The materials distributed were satisfactory
- The knowledge and skills acquired will be applied to perfect their daily work
- The facilitators were knowledgeable and well prepared
- Over 95% of the training objectives were met
- The time allocated for the training was not adequate enough. More time like seven days were needed
- The training rooms, meals and refreshments were adequate enough



Commercial officers, UCA team and Hon. Tinkasimiire Barnabas pose for a group photo at New Fort View Hotel- Fort Portal City



Commercial officers, UCA Team and some Members of Parliament poses for a group photo at Global friendship Hotel - Gulu City



Commercial officers, UCA Team and some Members of Parliament poses for a group photo at Esella Country Hotel, Kira- Kampala



Commercial officers, UCA Team and some Members of Parliament poses for a group photo at Mbale Rosewood Hotel - Mbale city.

TRAINING/ CAPACITY BUILDING OF COOPERATIVE LEADERS AND NATION WIDE/ REGIONAL CONSULTATIVE MEETINGS ON THE ESTABLISHMENT OF THE NATIONAL COOPERATIVE BANK



Uganda Cooperative Alliance (UCA) with support from the Government of Uganda organized a Nation-wide consultative meeting on establishment of the National Cooperative Bank and capacity building for cooperatives across the country to seek their opinion on the establishment of the Cooperative bank and enhance their skills and knowledge in cooperative development. The Co-operators play a pivotal role in the bank establishment process because they will own, use, control and benefit from it. It was paramount that their skills and capacities be enhanced for the development and sustainability of cooperatives. The consultations and trainings were conducted in different regions of the country i.e. Northern region - Gulu city, Mid-western region - Fort Portal city, Western region - Mbarara, Central region - Kampala city and Eastern region - Mbale city.

Areas of focus included; Understanding Cooperative ideology, principles and values, the future strategic direction of cooperatives

in Uganda, investing in cooperative governance, management and resource mobilization for growth and sustainability, Record keeping, financial accounting & reporting in cooperatives, the Legal, policy and regulatory framework for cooperatives.

Overall Observations

- The consultations and trainings were timely and highly needed by the Co-operators
- The cooperative movement is bound to succeed if the co-operators are well facilitated and capacitated.
- There is disconnection between some Government programs implementing teams and leadership of some cooperatives around the country which results to challenges and under performance in management.
- Need to integrate and upscale cooperative education in the Ugandan curriculum.
- There is need for visibility and recognition of UCA in service delivery.

Overall Recommendations

- Need for continuous skilling and capacity enhancement for cooperatives.
- Governance support to cooperative leadership to promote cooperative values.
- More funding for UCA to expand on their scope of work.
- Strategic partnerships needed to strengthen the cooperative sector.
- Emphasising more on cooperative formalization through registration.
- Government should endeavour to engage cooperatives in her programs from planning to implementation.
- Need for harmonization of cooperative policies
- Cooperatives should own copies of the Cooperative Act 2020 (Amended) at their offices.

Northern Region Meeting Held on 2nd and 3rd May 2024 at Global Friendship Hotel – Gulu City and among the participants were the Cooperatives drawn from West Nile, Lango, part of Karamoja, Acholi sub regions and part of Bunyoro region. The meeting was attended by the UCA Board members from the region (Ms. Oroma Emmanuela, Mr. Olar Bernard and Hon. Akora Maxwell) and in attendance were members of Parliament including, Hon. Akora Maxwell, Hon. Okello Geoffrey Charles, Hon. Mapenduzi Ojara Martin, Mrs. Catherine Owinyi Lanyero and Mrs. Jane Francis Okili.

Mid-West workshop held on 6th to 7th May 2024 at New Fort View Hotel – Fort Portal City and it targeted areas of mid-west including Mubende and Kasanda from central region. The workshop was attended by the UCA board members from the region (Mr. Tweyambe Johnas and Ms. Bintu Jalia, under supervisory). In attendance were members of Parliament including; Hon. Min. Frederick Gume Ngobi, Hon. Byakatonda Abdulhu, Hon. Ritah Bwahika Atukwase,

Hon. Tinkasimiire Barnabas, dignitaries from the MTIC such as the Commissioner Cooperative Department, Mr. Bariyo Barigye and the Ass. Comm. Cooperative Department, Mr. Mpakibi Robert, and Mr. Busingye Emmanuel

Western region workshop held on 8th to 9th May 2024 at Pelkan Hotel – Mbarara and among the participants were co-operators drawn from the entire Kigezi, Ankole region, Masaka and Ssembabule. The workshop was attended by the UCA board members from the region (Mr. Tweyambe Johnas, Mr. Bamwesigye Wilson and Rev Fr Safari Emmanuel)

In attendance were members of Parliament including; Hon. Min. Frederick Gume Ngobi, Hon. Byakatonda Abdulhu and Hon. Ritah Bwahika Atukwase. We also had Dignitaries from the Ministry of Trade, industry and Cooperatives such as the Commissioner Cooperative Department, Mr. Bariyo Barigye and the Assistant Commissioner Cooperative Department, Mr. Mpakibi Robert. We were honoured to be joined by Officials from the office of the President as such the Deputy Resident City Commissioner Madam Jacqueline Kankunda and the Resident City Commissioner, Mr. Kanusu Robert.

The City Commercial Officer, Mr. Karakure Allan, was also one of the participants around.

Central region workshop held on 14th to 15th May 2024 AT Esella Country Hotel, Kira -Najjera, Mbogo Road, Kampala and the participants were from Jinja, Iganga, Kaliro, Kamuli, Mayuge, Bugiri, Bugweri, Buyende, luuka, Namayingo, Jinja City, Kiruhura and other districts of central Uganda

In attendance were; Hon. Gume Ngobi Fredrick, Minister of State for Cooperatives, Ms. Geraldine Ssali Busuulwa, Permanent

Secretary MTIC, Owek. Hajji Amis Kakomo, The Minister of Trade and Cooperatives-Buganda Kingdom, Hon. Busingye Harriet, MP, Hoima, Hon. Nakawunde Sarah, (Board member Uganda Parliamentary SACCO), Hon. Kuluo Joseph Andrew, MP-Katakwi, Hon. Gafabusa Richard Muhumuza MP Bundibugyo and Hon. Kayemba Ssolo, MP Bukomansimbi

Eastern region workshop held on 16th to 17th May 2024 at the Rosewood Hotel Mbale City and among the participants were co-operators from Karamoja, Teso, Sebei, Bugishu, and part of Busoga region, in attendance were dignitaries and members of Parliament including: Hon. Frederick Gume Ngobi, (Minister of State for Cooperatives), Hon. Betty Engola, Woman MP-Apac District, Hon. Modoi Isaac, MP-Bududa District, Hon. Atuto Jacinta, Woman MP-Kapelebyong, Hon. Amero Suan, Woman MP-Amuria, Hon. Hon. Mariam Mukyaye, Woman MP-Mbale District.

UCA Board Members included; Tweyambe Johnas, BOD Chairperson, UCA, Oroma Emmanuela, BOD Deputy Chairperson, UCA and Mr. Hakim Bogere, SUPCO Chairman UCA.

During the Consultations, The Cooperators resolved that there is need for the establishment of the National Cooperative bank that will prioritise maximising customer value over profits to enhance the value of Cooperatives through excellence in performance and good governance and to meet the economic, social and cultural needs of the Cooperators

The Cooperators representing Cooperative Unions, Area Cooperative Enterprises,

Savings and Credit Cooperative Organizations (SACCOs), Energy Cooperatives, the PDM and Emyooga SACCOs discussed and unanimously passed the resolutions to; Start and operationalize a National Cooperative Bank that will address challenges of access to affordable and appropriate finance by Cooperators and the general public

To contribute to the required minimum capital and other funding for the bank to become operational.

Entrust Uganda Cooperative Alliance as an apex body that is chairing the National Steering Committee, and appointed by the Minister of Trade, Industry and Cooperatives, to spearhead the establishment and operationalization of the Cooperative bank and not any other group as stipulated by the cooperative laws.

Encourage the National Cooperative Bank Steering Committee to engage the Government of Uganda on enabling policy and regulatory framework for the functionality of the cooperative bank.

Entrust the National Steering Committee in engaging the Government of Uganda to provide seed capital to finance and support the functionality of the cooperative bank.

Transfer part of the war loss compensation to cooperative unions and societies by the Government, to the establishment of the cooperative bank.

A REPORT ON THE BUGANDA AGRICULTURE AND COOPERATIVE EXPO

Introduction

During this year 2024, the kingdom of Buganda organized an exhibition under the theme, "Transforming Society through Agriculture and Cooperatives". This expo was a monumental undertaking that highlighted the insights on the significance of Agriculture and Co-operatives towards national development. UCA was invited to participate in the Kasana Luweero expo from 12th - 16th June 2024.

The Objectives of the activity were to raise awareness for improved agricultural practices and access to financing, advocate for inclusive community development using the cooperative model, sensitize people on pragmatic interventions against poverty and climate change drivers.

Owek. Charles Peter Mayiga, the Katikiro of Buganda was the Chief Guest at the function and urged the farmers in Buganda and elsewhere to listen to the message from the Kabaka about forming Cooperatives.

The cooperative participants in the trade fair included; West Buganda Cooperative Union, Kangulumira ACE, Nakaseke District Cooperative



Union, UCUSCU, Nebbi ACE, Kasawo Namuganga ACE, Byakabumba Farmers' Cooperative Society, Kimwanyi Dairy Cooperative Society, Buddu CBS powesa And organizations that participated where ; Caritas Uganda, Uganda Coffee Development Authority, Trust Community Development Company, NARO, BUCADEF, Bank of Uganda and Centenary bank among others.

The challenge faced was lack of information about cooperatives and how they are formed.

Adaptations that made were; need to support cooperative groups to reach out to financial supporters like banks, research institutions like NARO and Bukalasa Agricultural School to get the best services to improve their cooperative businesses.



NATIONAL DIALOGUE ON ECONOMIC DEVELOPMENT HELD ON 28TH – 30TH MAY 2024 AT SPEKE RESORT MUNYONYO UNDER THE THEME, “REFOCUSING THE NATIONAL DEVELOPMENT TRAJECTORY POST- COVID”



Participants at the National Dialogue on Economic Development.

Lt. Gen Sam Kavuma MP, Deputy Chief Coordinator, Operation Wealth Creation (OWC), represented Gen. Salim Saleh, the Chief Coordinator of OWC. In his remarks, he asked: "What is wealth, and what should create this wealth? Primary and secondary wealth creators, the role of UPDF as a coordination agency and development and wealth creation.

The Key recommendations include the need to clarify the roles and responsibilities of citizens and government in wealth creation, Working towards a corrupt free government, the need to mobilize, sensitize and guide the population and changing the mind set of our leaders to change the lives of people.

Hon Wilson Mbasu Mbadi, Minister of state for trade and cooperatives expressed gratitude to His Excellence the President Yoweri Kaguta Museveni for his commitment to economic transformation through wealth creation. He enashed the need for the ministry of trade to align its cooperation's with wealth creation objectives and initiatives, this synergy, he explained, is crucial for boasting production and productivity. He also highlighted

the importance of understanding global trends to enhance exports and reduce imports maximizing the ministries impact.

Professor Dr. Ezra Suruman as the Senior presidential Advisor on Economic Affairs, former Vice chancellor Makerere University, former Minister of Finance Planning and Economic Development expressed great gratitude to the organizers of this important dialogue on the economic development of Uganda. He urged the dialogue should be holistic, meritorious, pragmatic and honest. He made a few observations based of his experience;

Explained the need to have Social contract and social but the organizational gap-failure was a challenge and inquired about what can be done to provide contracts for the production of goods and services that we all want and yet are failing to meet our needs?

Informed the participants that the Parish Development Model is a recognition by the government of the house hold and the need to increase their incomes. It is an attempt by the government to come down from 30,000 feet in the sky down to where the people are.

Observed that the struggle for national unity and solidarity is widely talked about, but we hardly agree on anything, let alone act; even when we agree, we soon change our minds and start fighting.

Hon. Francis Mwebesa, Cabinet Minister of trade Industry and Cooperatives who officially opened the meeting expressed his gratitude to Gen. Salim Sale, chief Coordinator of Operation Wealth Creation for his leadership in implementing the intervention of H.E. President Yoweri Kaguta Museveni for economic transformation through wealth creation

He congratulated Gen. Salim Saleh for his continued efforts in championing the cause of improving Uganda's productivity and household income through Operation Wealth Creation. It's evident that the activities of the Operation Wealth Creation have reached most communities across the country.

The main challenges are resulting majorly from the communities' lack of skill to adapt to the technologies as have not adopted the value of chain approach a diversifying economic enterprise that eventually provides employment to the youth and other productive members of the society

He recommended that the proceedings of the National dialogue should be compiled with agreed resolutions and actions under each theme into one report and prepare a Cabinet paper to update H.E. the president and members of the cabinet on the resolutions of this important engagement.

The factors determining wealth creation as adopted from UPDF values and from the National dialogue include conscious discipline, patriotism, pan africanism, professional, productivity, subordinate, patience, respect. and the need to have mindset change.

Cooperatives Strategic Direction was discussed by CPA. Asiimwe Ivan, the General Secretary Uganda Cooperatives Alliance where he briefed about the key elements of the UCA strategic plan which included; Governance and management alignment, Policy advocacy and legal services, Membership innovative products and services, Input and output market development, Youth and women engagement services, Business incubation, business training and skills development and Information, communication and knowledge management

CAPACITY NEEDS ASSESSMENT REPORT

The main objective was to conduct a comprehensive assessment to strengthen the cooperative sector in Uganda, aligning policies, frameworks, and capacities to foster economic growth and inclusivity.

It was carried out across the country in 135 districts, 11 cities and 31 municipalities. A multi-stage sampling design was employed in order to account for the different regions, districts, cities, municipalities and the different types of cooperatives., random Sampling of Cooperatives in the Districts and purposive Sampling (Selection of Key Informants).

It was established that there are 2432 cooperatives under finance sector, 1111 under Agribusiness, 74 under Transport, 37 under off-farm (Agro-processing), 14 under Health, 10 under construction, 10 under education sector, 8 under communication, 7 under entertainment and 7 under security sector all totaling to 3710 with a composition of 3027 primary cooperatives, 655 secondary cooperatives, 27 tertiary cooperatives and 1 apex

The Barriers to growth listed include limited lending capital, not able to access credit for onward lending, Lack of viable business model, Failure to have visionary leadership in place, Inadequate human resources, in terms of numerical strength, skills and experience or competence, Many Cooperatives are undermined by attempts to take on too many or over-ambitious objectives, Low participation of co-operative members in the administration and Limited cooperative education.

The recommendations include continuous review of laws and policies, Enhanced member education, Youth and women involvement, Develop customer tailored products, Embracing technology, Research and innovation development, Human resource development in the identified gaps, Collaboration and partnership amongst cooperatives and other stakeholders, Establishment of suitable financing schemes, Government capitalization of cooperatives, Revival of cooperative bank with favorable interest rates and Linkage of NGOs and private sector players to cooperatives



Eastern Regional Consultative Meeting-Mbale City



Northern Regional Consultative Meeting-Gulu City



Albertine Regional Consultative Meeting-Mbarara City



Ankole Regional Consultative Meeting-Mbarara City
Compiled by; PROF. ARIHO ALEX
TEAM LEADER (EXCEL HORT CONSULT AGRIBUSINESS
INCUBATOR)

Objectives of the Assessment

The specific objectives were:

- To conduct Policy and Institutional Analysis surrounding cooperative unions and societies in Uganda
- To perform Economic Contribution and Mapping of the cooperative unions and societies in Uganda.
- To map the geographical presence, sectors of operation, types, and membership base of cooperative societies. To assess the capacity of cooperative unions and societies in Uganda
- To conduct Inclusivity assessment for women, youths and other special groups in cooperative unions and societies in Uganda
- To profile facilitators and barriers to growth of cooperative unions and societies in Uganda

METHODOLOGY

Study Design

To address the objectives of the assessment, the consultant applied a mixed methods approach that combined both quantitative and qualitative approaches. A multi-stage sampling design was employed to account for the different regions, districts, cities, municipalities, and the different types of cooperatives. The four regions of Uganda (Western, Eastern, Central and Northern), served as the primary strata, ensuring fair representation from different geographical areas. Within selected regions, districts were purposively selected, followed by the selection of sub-counties within each district. The final stage involved random sampling of the cooperatives based on the register of cooperatives provided by the commercial officers. This method allowed for a nuanced understanding of cooperative dynamics and challenges by incorporating diverse voices from various regions and cooperative types.

- Sample Size and Sample Selection
- Study Area
- Study population Study population
- Sampling
- Purposive Sampling for Key Informants and Focus Group Discussions
- Data Collection Methods
- Desk Reviews

- Regional Consultative meetings
- Validation meeting
- Questionnaire
- Key informant interviews (KIIs)
- Data Management and Analysis.
- Data Management
- Data Analysis
- Qualitative Analysis
- Quantitative analysis
- Data Quality Control and Field Management
- Training of Associate Consultants
- Data Collection Protocol
- Data Quality Assurance throughout the Process
- Ethical Considerations

FINDINGS AND PRESENTATION OF STUDY RESULTS

Cooperative Profile

- This section gives highlights on the position and gender of the respondents, sectors in which the cooperatives are operating, types of cooperatives, whether cooperatives have an operating license from the relevant regulatory bodies or not, form of cooperative, year of establishment, registration status, and main reason for formation of the cooperative and membership growth trends.
- Position of the Respondent
- Gender of Respondent
- Age group of the respondents
- Key Sectors in which the cooperatives operated.
- Type of Cooperative
- Production and Marketing cooperatives
- Operating license for cooperatives
- Level/Form of cooperative
- State of Establishment of Cooperatives in Uganda.
- Registration Status of Cooperatives in Uganda
- Formation of the cooperatives and purpose in Uganda
- Membership Growth Trends
- State of Cooperatives members in Uganda
- Internal Capacity Assessment of Cooperatives in Uganda
- Leadership and Governance
- Youth Engagement in Membership and Leadership of Cooperatives in Uganda
- Cooperatives Staff Skills and Expertise In Uganda

- Cooperatives Governance Structure
- Annual General Meetings
- Organizational Culture
- Branding and Visibility
- State of Cooperatives Infrastructure
- Financial Management Systems
- Membership Recruitment Criteria
- Monitoring and Evaluation
- Management Information Systems (MIS)
- Service Provision
- Training
- Advisory services/Extension services
- Networking and Partnerships
- Cooperatives Advocacy, Lobbying and Government interaction
- Market Facilitation
- Concern for communities
- Member Engagement
- Documents for Cooperatives
- Finance Related Documents.
- Annual Budgets
- Governance related documents
- Governance Structure/Organization Chart
- Internal policy documents

Recommendations for the Government of Uganda

Based on the findings, the following recommendations have been made to government:

There is need to recognize that cooperatives are one of the most viable and sustainable anti-poverty strategies and invest in enabling them flourish.

The government should consider revising the policy framework with a view of making it less of a populist document, which is technically and operationally feasible. In this case, government should harmonize the cooperative policy with the cooperative law.

Create or amend legislation to support water and environmental cooperatives in managing local resources and conservation efforts.

Develop a plan to integrate health cooperatives into the national health system. This could include aligning their services with national health objectives and providing them with necessary

resources and support.

Foster partnerships between health cooperatives and government health agencies to improve service delivery and sustainability.

The government should exercise responsibility through effective incentives that stimulate an integrated complementary triangular linkage between Savings and Credit; Producer; and Marketing Cooperatives, Energy, health, insurance among others.

Review and amend policies that hinder the registration and operation of energy cooperatives. Ensure that renewable energy initiatives are supported with specific regulations and incentives. Develop incentives such as tax breaks or grants for cooperatives engaged in renewable energy projects.

The government should urgently consider building capacity and increasing the staffing districts with trained cooperative staffs as a part of the requisite infrastructure for re-invigorating the cooperative movement.

Establishment of the cooperative bank as required by the Cooperative Act. This will go a long way in ensuring that members of the cooperatives have access to affordable and appropriate credit facilities.

The fact that savings groups across the spectrum from informal and simple savings societies all the way to the more formal Savings and Credit Cooperatives are the most common source of savings and credit gives reason to explore further how to strengthen these institutions, and also, how to improve increased access to capital for users as these societies are more likely to exist in rural areas, more likely to understand local savers and borrowers, form their operations based on a model sized for their market as opposed to formal banks or other financial institutions that carry overhead and operational models restricting their reach.

Bottom-up approach to the formation of cooperatives. KIIs indicated that the formation of cooperatives was top bottom. There is need to facilitate organic bottom-up formation these cooperatives to ensure their sustainability.

Formulate and implement supportive housing policies that facilitate access to affordable land and financing

for housing cooperatives.

Provision of inputs to farmers through cooperatives as opposed to doing it directly through programs such as Operation Wealth Creation (OWC)

Under the cooperative societies Act Cap 112, to operate a cooperative that is recognized it must be registered by the Registrar of co-operative societies. The Registrar of cooperative societies is based in the Ministry of Trade, Industry and Cooperatives (MTIC). There is a need for decentralization of the registration process for cooperatives.

Coordinate cooperative development policies across different sectors to ensure consistency and avoid fragmentation and regular reviews of cooperative development policies to adapt to changing needs and challenges.

Consolidate interventions and strengthen existing cooperatives other than introducing new ones by taking new interventions as products within the existing cooperatives.

Increase central government grants to the department of cooperatives at district, city, and municipality levels for efficient monitoring of cooperative and technical support services.

Additionally, there is no centralized database that collates and graphically displays all the indicators tracked by MTIC. There thus exists a need for a centralized database and training in data management and visualization.

Recommendations for UCA Based on the findings, the following recommendations have been made to UCA.

Engage in advocacy efforts to push for necessary legal and policy reforms that support cooperative development. Work with the Ministry of Trade Industry and Cooperatives and other stakeholders to address ambiguities in existing laws and promote harmonized regulatory frameworks.

Training. There is need to conduct training based on thematic modules including

(I) Financial Literacy and Deposit Mobilization

(FL&DM),

(ii) Cooperative Governance,

(iii) Business Development Skills,

(iv) Savings and Other Product Development/Refinement,

(v) Finance Management,

(vi) Strategic Planning,

(vii) Business Incubation

(viii) Credit and default management

(ix) Management Information System (MIS). Develop and roll out education programs on cooperative laws, best practices, and leadership skills. Ensure that training materials are available in local languages and adapted to the context of different regions.

Launch nationwide awareness campaigns to disseminate information about the Cooperative Societies Act and regulations, using multiple channels including radio, community meetings, and social media.

Implement leadership development programs for cooperative leaders to enhance competencies, commitment, and democratic practices.

Ensure that all relevant laws, including amendments, are translated into local languages and widely distributed to ensure comprehension and compliance.

UCA, government and development partners should work together to institute routine evaluative research assessment, cooperative education training and initiating projects that spur the people into social enterprises that transit into a viable cooperative movement.

There is need to support cooperatives to have fully constituted and operational governance structures.

There is need to support cooperatives to put in place highly developed financial management systems to gain trust and confidence of the members regarding safety of funds.

There is need to support cooperatives to come up with a clearly defined membership recruitment criterion for all types and levels of cooperatives.

Develop programs to allocate land to housing cooperatives and provide low-interest loans or

subsidies for construction.

Provide target-specific support to energy, water, environmental, health, and housing cooperatives to address sector-specific challenges and promote their integration into broader systems.

Facilitate the sharing of best practices and success stories among different types of cooperatives.

There is a need to promote the business incubation model for job and wealth creation starting with cooperative unions.

Recommendations to the Cooperative societies and Unions Management

There is need to automate management of their lending portfolio through a professional software and portfolio management system. Most of the sampled cooperatives acknowledged that their systems were manual, kept in spreadsheet format and while they had confidence in their records, they acknowledged it did not give them the same sort of ready reporting, auditing, and review sorts of features one would hope to have with a software management system.

Introduce mechanisms to ensure transparency and accountability in cooperative management, including regular audits and member feedback systems. Regularly monitor and evaluate the financial health of cooperatives to identify issues early and adjust strategies as needed.

Ensure that annual budgets are not only developed but also followed.

The cooperatives use basic measurement framework, especially focused on financial results. There is a need to adopt a more robust framework for measuring results which could focus on advanced level financial results, and non-financial results as well, to improve and check the cooperatives performance. Some cooperatives maintain books and ledgers, while a few have their member Information System (MIS) on computer. Record keeping could be improved depending on the current level of record keeping ability of the cooperatives. Implement training programs to enhance financial literacy and management skills among cooperative leaders and members.

Cooperatives should seek diverse funding sources, including government grants, international aid, private investments, and crowdfunding.

Work with policymakers to develop and implement supportive financial policies and incentives for cooperatives in these sectors.

Recommendations to the Private Sector

There is need for the Private sector to work with District Local Governments to assess the available resources of relative cost-benefit advantage and encourage the people in cooperating around their utilization.

Initiate joint projects and programs that address specific needs of cooperatives in various sectors. The private sector should support needs assessment, ecosystem mapping and market studies to establish “business case” the power of citizen vitality and collective formations in increased productivity, value addition and profitability of increased rural household income. This should make the case for demand creation for industrial products by the productive cooperative

movement, which could lead to a win – win relations between co-operators and the private sector. This also includes reaching out to the marginal sections of society such as women and minorities groups.

Support establishment of monitoring and evaluation frameworks to assess the impact of interventions and inform future strategies.

Create feedback mechanisms to gather input from cooperative members and stakeholders to continuously improve support and policies.

Facilitate integration of the Business Incubation Model for sustainable operation and management of cooperatives in Uganda.

Form partnerships with government health programs and private sector players to secure funding and resources. Seek grants from government agencies, international organizations, and health-focused NGOs to support initial setup and expansion. Explore access to low-interest loans and microfinance options specifically designed for health cooperatives.

MONITORING REPORT

The Government of Uganda funded Uganda Cooperative Alliance Ltd (UCA) to build the capacity of commercial officers and cooperative leaders/managers with the objective of assessing the effectiveness of the training program on capacity building for cooperative leaders and commercial officers, and the impact of the national consultative meeting on the opening of cooperative banks.

In West Nile region, the monitoring activity was carried out in the following cooperatives; Panyimur Dei, South West Nile Union, Nebbi Area Cooperative, Erussi and Vura and the following general recommendations were made; Open an office in the District to create access to UCA documents and UCA to help in the registration, create a digital platform for the accessibilities, and make more use of commercial office, UCA should partner with other organizations to link members to credit facilities, linkages with input dealers even on loans, regional awareness through community engagement, and amplify the Cooperative days and reinstate the capacity building regularly, mentorship and coaching help in visibility, and the dedicated legal department of the cooperative should be functional to handle the legal issues of the cooperators.

Compiled by,
Ochen Alfred Langol UCA Field Officer for North

In Mid-West region, UCA conducted capacity and consultative meetings for all cooperative leaders and managers in Mid-West region at New Fort View hotel in Fort Portal city. Five districts were visited and these were mainly offices of DCOs/CO which include Kamwenge, Kitagwenda, Kabarole, Fort Portal City and Bunyangabo.

In these trainings, all participants were equipped with knowledge and skills especially on performance of Cooperatives in the region especially on compliance, Governance, Networking, legal issues, marketing and lobby and advocacy, understanding the role of UCA in cooperative movement and

its mandate. Seven Cooperatives which include Nkoma ACE in Kamwenge, Kyedagara ACE in Kitagwenda, Kabonero Coffee in Bunyangabo, Tooro dairy Cooperative Union in Fort Portal City, Kihondo Sacco, Kijura Sacco and Rwenzori Diocese Sacco all in Kabarole district. They all appreciated the capacity building training, welcomed the Idea of establishment of Cooperative bank.

Complied by Patrick Kiiza,
Coordinator Mid-West

In the Central region, the monitoring activity was carried out in the following districts; Masaka, Rakai, Kyotera, Lwengo and Kampala. This also included detailed discussions with the district commercial officers and cooperatives who have been participating in activities, as well as cooperatives who have been participating in the UCA activities. Overall observation was the majority of cooperatives understand UCA because of the direct support from either the commercial office or the UCA staff; however, the general public still needs more initiatives that create awareness and visibility of UCA, ensuring that UCA builds on past efforts in the districts, e.g., platforms that were built from previous projects and giving out more promotional materials to the public

Report Compiled By
Richard Ssempijja Regional Coordinator Central

In the Eastern region, the monitoring activity was carried out in the following districts; Mbale, Bududa, Tororo and Bugiri. We cited 5 cooperatives, 4 District Commercial Officers and Uganda Cooperative College- Tororo in the region. The following recommendations were made; there are still very many gaps that hinder the capacity of (DCOs) to deliver on their mandate to supporting cooperatives, very few cooperatives have the necessary capacity in terms of policies to run the cooperatives affairs. Therefore, this calls for UCA to work together with other partners and address the weakness of cooperatives in order to have

impact recorded for a prosperous cooperative movement in the country and UCA needs to lobby and advocate for cross-regional exposure visits of fairly working cooperatives in order to revive the lost cooperatives' spirit.

Report Compiled By
Bisagati Timothy Regional Coordinator Eastern

In Ankole region, the monitoring activity was carried out in the following districts; Mbarara, Sheema, Ntungamo, Mitooma and. 20 cooperatives were visited and 5 district commercial officers were trained. The Bushenyi following recommendations were made; more trainings are needed to capacitate the management of cooperatives, need for proper record keeping, there was need for UCA to do more advocacy and lobbying, and improving on the legal frame work. The idea of the Cooperative Bank was well received and supported by all the members.

Compiled by,
Akankwasa Winnie UCA Field consultant



Eastern regional coordinator in consultations



Central regional coordinator in consultations



UGANDA COOPERATIVE ALLIANCE LTD

REPORT ON THE INTERNATIONAL DAY OF COOPERATIVES WEEK

The 102nd International Cooperative Day, which coincided with the 30th United Nations International Day of Co-operatives, was celebrated on 20th July 2024, at Misanvu Demonstration, Church of Uganda Primary School Grounds in Kibinge Sub-County, Bukomansimbi District under the theme **“COOPERATIVES BUILD A BETTER FUTURE FOR ALL”** is an endorsement that Cooperatives are key to building an inclusive economy for all. The theme was inspired by the Cooperative Values coupled with the ethical values which was held in Bukomansimbi District. The celebration of the Cooperatives Day was preceded by the Cooperatives Week which had the following activities;

Inter-Religious Prayer Breakfast at Hotel Africana on 15th July 2024 where His Eminence Metropolitan Jeroynmos, Archbishop Uganda Orthodox Church encouraged participants to prioritise Cooperatives in addition to agriculture to accelerate the achievement of the Sustainable Development Goals of the United Nations by 2030. Opening Prayer was by Al-Hajji Abdul Nasser Magezi, Chairperson Youth Inter-Faith Network of Uganda.

The Accountant at Uganda Warehouse Receipt System Authority emphasized on unity, patience and transparency amongst the cooperators cited from book of Ecclesiastes 4:1-3, Mr. Wamala, the representative of Buganda Kingdom appreciated the partnership between UCA and Buganda Kingdom which has made it easy for Buganda Kingdom to access the cooperators and pledged full support and participation, Mr. Yusuf of Ministry of Finance under the Financial Service Department Championing the PDM and Emyooga commended UCA and other partners for organizing and championing the preparations for the CoopWeek24.

Mr. Odeke from Walimu Cooperative Union encouraged cooperators to embrace unity amongst

themselves because the cooperative fight is one for everyone to be part of.

The General Secretary Uganda Cooperative Alliance- CPA Ivan Asiimwe requested the religious leaders to take up leadership in cooperatives because people hold a lot of trust and faith in them

Press Conference at Uganda Media Centre on 16th JULY 2024 where Hon. Min. Gen. Wilson Mbasu Mbadi, Minister of State for Trade addressed the media that to the Cooperative Day is occurring at an opportune time during a turning point in our country's Development agenda and that the theme indeed, aptly fitted into the socio- economic intervention.

The General Secretary, Uganda Cooperative Alliance- CPA Asiimwe Ivan addressed a question raised by the Press Media journalists on the update on the establishment of the Cooperative Bank to which he informed them of the National steering committee which was formed to spearhead the process just concluded a nation wide consultative exercise.

The challenge faced was setting the Minister under MTIC to address the press and issue with time management.

We recommend the NOC must always plan for options for in case of any failures, Ministry should work effectively, hand in hand with the NOC in order to have an organized event.

The Tree Planting Launch in Kaliro District on 17th July 2024 at Victorious Secondary School in Buwangala Nawaikoke subcounty, Bulamogi county, as part of the international day of cooperative celebrations. The event saw participation from , Honorable Minister of Cooperatives Hon. Minister Ngobi Frederick Gume, the team of the Uganda Cooperative Alliance headed by the General

Secretary CPA Asiimwe Ivan and people from various areas of Nawaikoke Sub-county

The National Microfinance And Savings Groups Conference At Hotel Africana On 17th July 2024 under the theme, **'Leveraging Collaborations, Partnerships And Promoting A Savings Culture To Foster Social Economic Transformation'**. The conference addressed three objectives; Evaluating the ongoing advancements and obstacles within the microfinance and savings groups sector, Exploring the possibilities for collaboration and partnerships, emphasizing the importance of collective efforts .

The conference was based on sub-themes which include; collaboration and partnerships, microfinance in the digital era, role of the microfinance sector in climate financing, gender inclusion and social protection in finance, strengthening trust through consumer protection and financial literacy, data, knowledge management, and learning for financial inclusion.

The Blood donation activity was carried out in 25 different centres all over the country and collected a total of 5330 units of blood collectively. The Blood Donation for the Cooperative week was handled successfully from the centres below ;

Central: Rubaga, Hotel Africana, Nakawa, Kawempe, Mukono, Makindye, Entebbe, Masaka city, Bukomansimbi

Eastern: Jinja ,Mbale, Tororo, Soroti, Kapchorwa

Northern: Nebbi, Gulu, Lira

Mid-West: Hoima, Fort portal, Kasese

West: Mbarara, Kabale

Commissioning of the UFCC-MG Offices in Mpigi District was the major activity for the 18th July 2024. In attendance were ;The Chief Guest for the Launch of the office was the Minister for Cooperatives in Uganda Government, Hon. Fredrick Ngobi Gume the Chairperson Mpigi District Local Government, Mr. Ssejemba Martin, the Chairperson Mityana District Local Government, Mr. Mugisha Patrick Nshimye, The Assistant Commissioner for Cooperatives in the Ministry of trade, Industry and Cooperatives; Mr. Mpakibi Waiswa Robert, KOICA Projects liaison officers from Mpigi and Mityana (Mr. Lutaalo Micheal and Mr. Gooloba Isaac) District

Commercial Officers from Mpigi and Mityana(Mr. Kazibwe Ronald and Lutwama Herbert Serwanga), Subcounty chairpersons from the subcounties that host our MGs in both Mpigi and Mityana District.

Launch of the Medical Camp at Misanvu C/U Grounds where 2210 patients received treatment, 871 had laboratory check ups for malaria, HIV, HBP, Diabetes and Hepatitis B, 39 wanted medical refills, 56 needed urgent medical attention. The UPDF Medical team joined to render medical services.

Launch of Exhibition at Misanvu Demonstration C/U P/S Grounds was held on Thursday to give room for cooperators to display their products and market their services

The recommendation is that the celebrations should be organized and held in more accessible venues ,Fees for exhibition by the cooperators should either be reduced or scrapped off .

National Cooperative Symposium at Maple Leaf Hotel, Masaka City on 19th July 2024 served as a platform to discuss different cooperative related topics about the achievements, challenges of the Cooperative movement. Official opening remarks were given from the Uganda minister of finance Owek. Robert Waggwa Nsibirwa On behalf of Katikiro of Buganda Owek. Charles Peter Mayiga Focus on mobilizing people to work together through cooperatives to lift themselves out of poverty. And different topics were discussed .

KEY TOPICS DISCUSSED

Access to affordable and appropriate Finance by Prof. Ezra Suruma who remarked on Strategy to revive capital accumulation in Ugandan cooperatives , The Cooperative Banking Model , The introduction of digital technology **Wazalendo SACCO, Chief Executive Officer, Col. Joseph Onata** implored cooperatives to focus on corporate governance and improving the livelihoods of their members as a basis for growth and sustainability. "Mismanagement and corruption have prevented cooperatives from progressing. As leaders and managers, we need to fight these two evils and protect members' savings and interests" Onata said as he presented the topic in **"Balancing institutional growth and member benefits"**

Investing in Cooperative Education to spur Inclusive & Sustainable Growth by Prof. Rachel Mindra Katoroogo Reflecting on Implementation of Cooperastive principle 5 the professor emphasized on Cooperatives Contribution to Sustainable Growth, Cooperative Education, Forms of Offering Cooperative Education, Functional Areas of Engagement, Operations of Co-operative Training Institutions and the benefits of cooperative education.

A community self-driven transformation approach; the case of Sae Maul Geumgo presented by Mr. Kyepa Andrew, CEO-UFCC where he emphasized on Community Credit Cooperatives Operating Principles, growth of the community credit cooperatives, results of the community credit cooperatives,

The General Secretary Uganda Cooperatives Alliance CPA Asiimwe Ivan appreciated the government's support that has facilitated the thriving of cooperatives and Employed cooperators to use the knowledge and skills they have.

The Minister of State for Cooperatives, Hon. Gume Fredrick Ngobi announced that the formation of the Cooperative Bank is in its final stages, announced that the Act of Parliament to establish the cooperative bank has already been passed by Parliament, urged SACCOs to avoid frustrating their members when they apply for loans.

Gen Wilson Mbasu Mbadi- Minister of State for Trade urged leaders of cooperatives to refocus their efforts towards industrialization, creating an environment that enables cooperatives to perform well, develop relevant products, and offer affordable financial services and warned cooperatives against deviating from their core missions.

The recommendation is that the team should keep up with the great work in coordination, mobilization and organization.

The International Day of Cooperatives was graced by a number of dignitaries and cooperators from all over the country including members of Parliament, Ministers, local Governemnt Authorities,

Cooperators among others.

The General Secretary for the Uganda Cooperative Alliance together with the other dignitaries led by the third Deputy Prime Minister Rt. Hon. Rukia Nakadama visited the stalls of the different cooperatives who exhibited their products.

The Third Deputy Prime Minister Rt. Hon. Rukia Isanga Nakadama Standing in for the President of the Republic of Uganda, H.E Yoweri Kaguta Museveni recognized the Honorable Ministers, Honorable Members of Parliament, District Chairpersons, Chairperson of Uganda Cooperative Alliance and the entire Cooperative Fraternity, Invited Guests, Pokino wa Masaka (Cultural leader of the Buganda Government) and the public at large. She was delighted to join the people of Uganda to mark the International Day of Cooperatives and took the opportunity to congratulate members of different Co- operative societies urging them to embrace co-operatives, so as to reap the economic and social benefits that they offer and that the Government is committed to support co-operatives

Recommendations were that the Program has to be released on time for proper planning, Members of the NOC need to clearly allocate roles and follow up with the task, more efforts and resources need to be put in mobilization next time.

Cooperatives Week Photo Gallery



Cooperatives Week Photo Gallery



Cooperatives Week Photo Gallery



PARTNERSHIPS

In line with the UCA's strategic plan of 'Building strategic Partnerships', the UCA Board and Management has greatly invested in networking and strategic partnerships for resource mobilization, Cooperative education, information and training, policy and regulatory framework, all aimed at building a strong highly inclusive and sustainable cooperative movement for social economic transformation.

For International exposure and networking, Uganda Cooperative Alliance Ltd (UCA) entered into a Memorandum of Understanding with Malaysian National Co-operative Movement "ANGKASA", a co-operative body representing the co-operative movement of Malaysia at the national and international level to collaborate and support cocoa value chain through cooperatives by supplying cocoa beans from UCA in Uganda to ANGKASA in Malaysia, to share and exchange technology, expertise and other information in the cocoa industry for the benefit of cooperative members. ANGKASA intends to coordinate the cocoa processing activity under the MOU and further consolidate its involvement in the Cooperative sector. UCA on the other hand is to coordinate cocoa activities together with her member cooperatives to supply cocoa beans to ANGKASA and both parties to support cocoa policies and laws in their respective countries, mobilize cooperatives and provide capacity building of cocoa value chain actors for increased business volumes.



The team from Ministry of Trade, Industry and Cooperatives and Uganda Cooperative Alliance paid a field visit to Kibinge Farmers' Cooperative Society as the hosts of the International day of Cooperatives ahead of the Cooperative Day celebrations in Bukomansimbi District



General Secretary, UCA together with Uganda Housing Cooperative Union, Ministry of Lands, We Effect, the Ministry for Cooperatives, distributes 57 plots of Land each measuring 15 decimals to housing cooperative societies which took place at Kwefaako Housing Cooperative Society in Bujjuko kyebando Wakiso District during the post celebration of the International day of Cooperatives.





Uganda Cooperative Alliance led by the General Secretary, CPA Ivan Asiimwe held meeting at Makerere University Business School with the Principal, Prof. Moses Muhwezi and Assoc. Professor Rachel Mindra, Dean at the Faculty of Commerce, to discuss a proposal on cooperative education at the Institution.



The signing ceremony of the Partnership launch of Africa Rural Climate Adaptation Finance Mechanism (ARCAFIM) Memorandum of Understanding between Equity Bank, Uganda cooperative Alliance (UCA), Uganda Central Cooperative Financial services (UCCFS) which was initiated and funded by International Fund for Agricultural Development (IFAD) at Sheraton Hotel in Kampala



Uganda Cooperative Alliance properly represented by General secretary CPA Ivan Asiimwe and Hon. Khainza Justine at the National Microfinance and Savings group Conference at Hotel Africana



Uganda Cooperative Alliance represented by the General Secretary CPA Ivan Asiimwe at the CIC AGM also presiding as the Board Chairman, CIC Africa.



The General Secretary, CPA Ivan Asiimwe attending the AGM of Ankole Coffee Producers' Cooperative Union.



Uganda Cooperative Alliance team after a partnership meeting with Mr. Thies from Wageningen University and Research, Netherlands together with Mr. Clayton from Agriterra.



The board and management of Uganda Cooperative Alliance after the successful AGM of the Uganda Parliamentary SACCO.



The team from Uganda Cooperative Alliance Ltd (UCA) led by the General Secretary CPA Asiimwe Ivan, after holding a discussion this morning, on strategic partnership with Mr Stephen Asiimwe the Executive Director, Private Sector Foundation Uganda (PSFU)



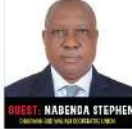
In a bid for wide visibility and creating awareness about the cooperative movement and its activities in Uganda, UCA signed a Memorandum Of Understanding with Uganda Broadcasting Corporation (UBC TV) to hold different appearances with various forms and types of cooperatives discussing pertinent issues affecting cooperators all over the country and utilising the same platform to discuss solutions to the existing challenges and possible ways of how to improve the value chains in cooperatives.



UGANDA COOPERATIVE ALLIANCE

TOPIC Saccos in Community Transformation;
A case of Teachers' Saccos in Uganda

DATE: WED. 14 AUG 2024 | TIME: 8:00AM TO 9:00AM



HOST: ROBERT KIRABO

www.uca.coop





UGANDA COOPERATIVE ALLIANCE

TOPIC COMMUNITY BASED SAVINGS MOBILIZATION
FOR SOCIO-ECONOMIC TRANSFORMATION

WEDNESDAY 28 AUG 2024 | 8:00AM TO 9:00AM



HOST: ROBERT KIRABO

www.uca.coop



UPDF AND WAZALENDO SACCO RETREAT

Uganda cooperative Alliance represented by Mr. Richard Ssempijja participated in a two days' strategic retreat organised by Wazalendo's Board of Directors where Lt Gen Kayanja highlighted the need for robust planning to manage the SACCO's rapid expansion. UPDF and Wazalendo SACCO Leaders were advised to guard against corrupt tendencies. The retreat aimed to review and refine the SACCO's five-year strategic plan, which covers the period from 2022 to 2026 and has been in action for two and a half years.



The retreat saw the participation of Col Deo Byate Karikona, representative of the Joint Staff Political Commissar, members of the Board of Directors, Supervisory Board, and Senior Management team. Also in attendance were Vice Chairman UCSCU Mr Bongonzya Stephen, CEO UCSCU Dr Silvester Ndiroramukama.



REPORT FOR STAKEHOLDERS MEETING ON SACCO POLICY FRAMEWORK HARMONIZATION AT HILTON INN, KAMPALA ON 7TH/08/2024



Group Photo: Participants at SACCO Law Harmonization Stakeholders Meeting

Agriterra facilitated the stakeholders meeting with the main objective of harmonizing the position of key stakeholders on the SACCO policy framework. The participants were senior staff from Uganda Cooperative Alliance (UCA), Uganda Credit and Savings Cooperative Union (UCSCU), Association of Microfinance Institutions of Uganda (AMFIU) and ALP advocates. Through Lobby and Advocacy trajectory, Agriterra is partnering with UCA and other stakeholders to harmonize the SACCO Law Regulatory Framework.

Uganda's microfinance sector is currently facing regulatory policy conflict between the Tier 4 Microfinance Act 2016 and the Cooperative Act (Amendment) 2020. These overlapping regulations have left SACCOs confused about which authority to follow, creating uncertainty over reporting lines between the Uganda Microfinance Regulatory Authority, the Bank of Uganda,

and the Ministry of Trade, Industry, and Cooperatives.

To ensure effective operations and support financial inclusion, stakeholders have called on the Ugandan government to establish a single, clear regulatory framework for SACCOs. This would resolve the existing confusion and provide clear guidance for SACCOs. Until this regulatory issue is resolved, SACCOs will continue to struggle with conflicting rules.

Currently, the Bank of Uganda has started licensing large SACCOs with portfolios of UGX 1.5 billion, while others remain opposed.

The specific objectives were to agree on a new strategy for engaging with the government regarding the harmonization of the SACCO law regulatory framework, decide on the distribution of roles for advocating and lobbying for the harmonization of the SACCO law regulatory

framework, Identify the main obstacles hindering the success of harmonization of the SACCO law regulatory framework and identify other key stakeholders who could significantly contribute to the advocacy and lobbying efforts for the harmonization of the SACCO law regulatory framework.

The expected results were to draft a joint statement to the Government reflecting the position of key stakeholders on the SACCO policy framework, based on the workshop resolutions, develop a policy paper on the SACCO law regulatory framework and form a working microfinance committee to spear head the lobby and advocacy on the harmonization of SACCO law regulatory frame work.

Uganda Cooperative Alliance (UCA): UCA was represented by General Secretary Mr. Ivan Asiimwe, and he expressed appreciation for the timely meeting with key stakeholders and thanked Agriterro for organizing the important discussion on SACCO law harmonization. He acknowledged UCSCU and AMFUI for their involvement in advocating for amendments to the poorly enacted law. He also noted that UCA has strong connections with parliamentarians, which would facilitate efforts to amend the law if needed.

Uganda Cooperative Saving and Credit Union (UCSCU) was represented by Executive Director Dr. Sylvester Ndiroramukama who highlighted the concerns in the current law on the tier 4 microfinance and money lenders act of 2016 such as; Advocacy for a

Unified Regulator and UCSCU is advocating for the establishment of a single regulatory body to oversee the financial sector, particularly focusing on microfinance and money lending institutions.

UCSCU petitioned the Speaker of Parliament on contradictions and inconsistencies in the cooperative societies act as amended and Tier 4 ML Act and the Ugandan courts, challenging the legality of the current acts. It has created awareness on existing laws to its members and its impact in 10 regions of the country and is ready to continue the dialogue with government to ensure that the SACCO law is finally harmonized.

Association of Micro Finance Institutions of Uganda (AMFIU) was represented by Mr. Robert Ntalaka in the absence of the Executive Director. He said AMFUI is a member-based organization comprising of SACCOs and key stakeholders in the microfinance sector. He said that AMFUI made detailed study in 2018 study conducted by AMFUI revealed that SACCO Failures resulted from poor management and governance, with depositors' funds being misused and it agreed that the way forward was a need for a coordinated effort to consolidate these views and present them to the Government as a unified block.

The meeting resolved to form a Microfinance Working Committee which would consists of UCA, UCSCU, AMFUI, WALIMU, and the two advocacy institutions.

REPORT ON THE LAUNCH OF KOBOKO COCOA GROWERS COOPERATIVE SOCIETY LTD.



The launch of Koboko Cocoa Growers Cooperative Society Ltd was a resounding success, marked by significant milestones and commitments to the cooperative's growth. The event featured a speech by delegates and leaders from DRC Congo, Adjumani, Arua, Maracha, Yumbe, and Koboko District political leaders, District technocrats and Government leaders, other dignitaries and Honorable Ambassador James Baba (MP), who congratulated the newly elected chairperson and thanked UCA for their support. The theme of the launch was: "West Nile must have a crop that is known and related to the West Nile."

The Key highlights made were the Official registration of the cooperative, seedling Distribution, extension services by Nature Harvest, first General Meeting and Launch, office establishment in Koboko DFA, hiring of a consultant to develop a 5-year strategic plan and key policies, planning of an exchange visit to other cocoa-growing Cooperative societies, Youth and school children involvement.

UCA General Secretary's was honored to celebrate the successful registration and launch of the Koboko Cocoa Growers Cooperative Society Ltd and shared the successes of the recently concluded International Cooperative Day celebrations under the theme Cooperative Build a Better Future for All, the training conducted, capacity-building programs, a national consultation of cooperators on the establishment of a Cooperative bank and a Cooperative University Course at MUBS. Our partnership with cultural institutions like the Buganda Kingdom among others.

UCA commits to provide guidance and capacity development, facilitate market linkages and access to superior markets for Cocoa, offer arbitration services and much more.

Pictures moments:



UCA LAND AND PROPERTY INVESTIGATION COMMITTEE REPORT

At the last Annual General Meeting, the mandate of the previous select committee to investigate land matters of UCA was renewed. In addition to the previous report, we are happy to report on 2 matters with an update on findings and actions taken.

Plot 47 and 49 Salisbury Road/ Nkrumah Road

This land is in the names of UCA having been registered on 24th February 1992. However, the title which had been given to Bank of India was considered lost and a special certificate of title was issued on 17th March 1997 in the names of UCA. The land was issued under a certificate of purchase of property under the Expropriated Properties Act 1982. The land had a caveat from Bank of India which was registered in 1970. The available documents show that the previous owners had mortgaged the property by way of an equitable mortgage and the said Bank had not yet issued a release of the caveat by the time they left Uganda.

UCA applied to the Registrar to have the caveat removed since it was lodged in 1970 and the caveator no longer had any caveatable interest. A notice of removal of caveat was issued to the bank and was to last for only 60 days. The notice lapsed and the Bank did not contest UCA's application to have the caveat removed. We are happy to report that the caveat was completely removed and our land is no longer encumbered at all.

Plot 14 Block 90.

UCA appointed a surveyor who went to physically survey the land and obtain registration documents. The surveyor came up with a report dated 10th May 2023 which was reviewed by the Committee and the following are the Committee's discoveries.

The area of the Plot was 3.80 ha (9.39 acres) and was registered in the names of Uganda Cooperative Alliance Ltd on 31st March 2008.

On 16th March 2015 Plot 14 was subdivided into 16 Plots; 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, and 651 (636-651).

After the sub-divisions, titles were created in the name of UCA. These Plots were later transferred into the names of other individuals and companies. The summary provided below is what's been disclosed by the documents in the Report and we have not yet formed an opinion on the legitimacy or illegality of any transaction.

Plot 14; subdivisions and transfers

Plot No.	Area in	Date of Transfer Form	Title Transfer Date	Transferee	Consideration	Subsequent Subdivisions and Transfers
636	0.046	23/09/2016	06/10/2016	Akite Lydia Jean, Wafula Phillip & Malka Grace	18,000,000/=	
637	0.666		27/10/2021	Jomayi Property Consultants Limited	45,000,000/=	1365-1379
638	0.147	27/03/2020	10.06/2020	Mutebi Alex		
639	0.117	27/03/2015	10/06/2019	Katongole Paul	6.000.000	
640	0.139	15/04/2017	19/10/2017	Twinomugisha Benard	7,000,000	

641	0.049	13/01/2017	18/01/2017	Kwezi Margaret Rugege	15,000,000/=	
642	0.046	30/05/2016	12/07/2016	Carolyn Kamasaka & Benard Twinomugisha	4,000,000/=	
643	0.052	30/05/2016	12/07/2016	Carolyn Kamasaka & Benard Twinomugisha	4,000,000/=	
644	0.441	6/11/2017	13/11/2017	Jomayi Property Consultants Ltd		1033 and 1035
645	0.100	07/09/2015	29/07/2016	Amoko Stephen	15,000,000/=	
646	0.117	03/04/2015		Jomayi Property Consultants Ltd		Ruth Namusoke on 04/10/2022
647	0.072					
648	0.640	14/02/2020	27/10/2021	Jomayi Property Consultants Ltd		1380-1391
649	0.046		26/07/2016	Nagawa Susan		LJ Ajuna on 18/07/2019
650	0.802	14/02/2020	27/10/2021	Jomayi Property Consultants Ltd		1392-1407
651	0.320					

The above plots were again sub-divided into other plots and transferred to third parties.

Plot 637

This was registered in the names of Jomayi on 27 October 2021. The file does not have the transfer form to indicate the date UCA signed for Jomayi. The Plot was subdivided into several plots from 1365-1379. These Plots were subsequently transferred to other persons.

Plot No.	Area in Hectares	Date of Transfer Form	Title Transfer Date	Transferee	Subsequent Subdivisions and Transfers
1365	0.046	14/09/2017	27/06/2022	Akite Lydia Jean	
1366	0.046	14/09/2017	04/07/2022	Kyaligonza Lorna.	
1367	0.046	11/06/2017	27/06/2022	Bakunzi Martin	
1368			09/02/2022	Jomayi Property Consultants	
1369	0.047	30/10/2022	08/12/2022	Ssem dawula Edward	
1370	0.047		09/02/2022	Jomayi Property Consultants	
1371	0.047		09/02/2022	Jomayi Property Consultants	

1372	0.047		09/02/2022	Jomayi Property Consultants	
1373	0.047	11/06/2017	27/06/2022	Mwaka Emmanuel	
1374	0.047	15/03/2018	27/06/2022	Mwaka Emmanuel	
1375	0.054	14/02/2017	01/08/2022	Katabazi Joel Arthur	
1376	0.061		09/02/2022	Jomayi Property Consultants	
1377	0.061	16/03/2016	27/06/2022	Tugume Brian	
1378	0.008		09/02/2022	Jomayi Property Consultants	
1379	0.015		09/02/2022	Jomayi Property Consultants	

Plot 644;

This was transferred on 6th November 2017 from UCA and was registered in the names of Jomayi on 13th November 2017. It was subsequently subdivided into Plots 1033 and 1035. We had not yet obtained the transfer documents relating to this plot.

Plot 648;

This was transferred on 14/02/2020 from UCA and was registered in the names of Jomayi on 27th October 2021. It was subsequently subdivided into Plots 1380-1391 and transferred as follows;

Plot No.	Area in Hectares	Date of Transfer Form	Title Transfer Date	Transferee	Subsequent Subdivisions and Transfers
1380					
1381					
1382	0.052	11/09/2017	27/06/2022	Sandra Helen Namakula	
1383	0.046	23/01/2018	27/06/2022	Opolot Godfrey and Atim Jessica Irene	
1384	0.047	15/01/2022	01/08/2022	Jackline Nankasi	
1385	0.064	No date	16/09/2022	Atukunda Amon and Komugisha Anita	
1386					
1387	0.052	28/02/2022	16/09/2022	Atukunda Amon and Komugisha Anita	
1388	0.075	28/02/2022	16/09/2022	Atukunda Amon and Komugisha Anita	
1389	0.068	14/01/2018	04/07/2022	Ogwal Benon Stanley and Amony Regina Ogwal	
1390	0.065	28/02/2022	16/09/2022	Atukunda Amon and Komugisha Anita	

1391

Plot 650;

This was transferred on 14/02/2020 from UCA and was registered in the names of Jomayi on 27th October 2021. It was subsequently subdivided into 15 Plots on 18th August 2020 into Plots 1392-1407 transferred as follows;

Plot No.	Area in Hectares	Date of Transfer Form	Title Transfer Date	Transferee	Consideration	Subsequent Subdivisions and Transfers
1392	0.0460	11/11/2020	27/06/2022	Zziwa Godfrey		
1393	0.0470	14/06/2020	27/06/2022	OLENG PASCAL		
1394	0.0470		09/02/2022	Jomayi Property Consultants Limited		
1395	0.0470	13/11/2019	04/07/2022	NAGENDA FLAVIA ANN		
1396	0.0470	14/03/2017	27/06/2022	MUGIDE ROSELYN		
1397	0.0470	02/02/2018	27/06/2022	MUGIDE ROSELY		
1398	0.0470	03/11/2017	27/06/2022	WEGULO UMAR		
1399	0.069			OWOR OSCAR		
1400	0.0470		09/02/2022	JOMAYI PROPERTY CONSULTANTS LIMITED		
1401	0.0470		09/02/2022	JOMAYI PROPERTY CONSULTANTS LIMITED		
1402	0.0470	28/09/2017	27/06/2022	KAGGWA ANDREW SAAZ		
1403	0.0470	06/03/2017		KAGGWA ANDREW SAAZ		
1404						
1405	0.0470	14/10/2017	27/06/2022	DENNIS GUBYA AND NABABI DOROTHY		
1406	0.0470	28/09/2017	27/06/2022	KYALIGONZA RUTH ALINDA		
1407	0.076	13/10/2017	07/09/2022	STELLA MPORA NABAASA		

Summary of findings

Our findings are that from the documents reviewed, Plot 14 Block 90 is no longer in the names of UCA as earlier reported. The sale of the land was sanctioned by the former General Secretary, Leonard Msemakweli, whose signature and name appears on the transfer forms. The committee concluded that this sale was illegal since Msemakweli was signing documents alone contrary to UCA Byelaws. Byelaw 44(ii) of the UCA Byelaws provides that "All documents and contracts of the Alliance shall be signed for by the General Secretary and one of the following; Chairman, Vice Chairman or Treasurer.

However, the land was sold without approval of the Board and the Annual General Meeting. Mr. Msemakweli went ahead to enter into land sale agreements and sign transfer forms alone as the vendor of UCA properties contrary to the above Byelaws. There is no single resolution of the Annual General Meeting authorising for the sale of UCA property. There is no Power of Attorney allowing Msemakweli to sell UCA land alone.

The Committee further found that most of the land was transferred under the signature of Msemakweli at a time when he was no longer an official of UCA. Msemakweli left office in December 2016, but he continued to sign transfer forms transferring UCA land at the time when he was no longer in office. Most

transfer forms were signed in 2017, 2020, and 2021 when Msemakweli was no longer General Secretary. Action taken.

The Committee found most land of UCA was sold illegally which is an offense under the Cooperative Societies Act Section 80. The Committee thus resolved that since the transfer of UCA assets involves some criminality and corruption, the matter should be investigated by agencies intended to fight corruption. The Board filed a complaint to Head of State House Anti-Corruption Unit and the matter is under investigation.

The Head of State House Anti-Corruption Unit on 24th August 2023 wrote to the Commissioner Land Registration requesting for certified copies of all the documents relating to several parcels of land of UCA. The Commissioner was further requested to halt all transactions on the following plots pending the conclusion of investigations. These include the following;

1. Plot 24 Hanlon Road FRV 1709 Folio 19 Bugolobi
2. Plot 65 Lugogo By-Pass
3. Plot 4300 Block 244 Kisugu, Kansanga
4. Kyadondo Block 185 Plot 6009
5. Plot 47/49 Nkrumah Road
6. Kyagwe Block 90 Plot 14
7. Kyagwe Block 90 Plots 636-651
8. Kyadondo Block 185 Plots 5326-5502 at Namugongo
9. Kyadondo Block 189 Plots 628-654 at Seeta
10. Kyadondo Block 189 Plots 305-340
11. Kyadondo Block 182 Plot 122
12. Kyadondo Block 273 Plot 273
13. Kyadondo Block 185 Plot 6142
14. Kyadondo Block 230 Plot 1609
15. Kyadondo Block 221 Plot 1465
16. Kyadondo Block 1034
17. Plot M582 FRV 2566 Folio 23 UMA Show Grounds.

While pending investigation from State House, the Committee became aware that Jomayi Properties has been declared insolvent by Court. The Committee thus immediately advised the Board to institute recovery proceedings against all persons that are currently occupying the land. The Board took the advice of the Committee and immediately instructed Kampala Associated Advocates (KAA) to file a suit against all trespassers. The above law firm has accepted instructions and is in the process of recovering our assets through Court or other legal means.



SURVEY TECH SOLUTIONS

Consultants in Land Surveying, Physical Planning
Land Revenue Assessment and Real Estate Development
P.O. Box 15225. Kampala. Mob - 0752620987

21st/08/2024

Attn: The Chairperson Uganda Cooperative Alliance,

Cc : The General Secretary Uganda Cooperative Alliance.

Re: General Status on the different properties attached to Uganda Cooperative Alliance.

1.0 Introduction.

Reference is made to your request on the above matter to issue a progress and status report on the numerous properties attached to the Uganda Cooperative Alliance and the report here by gives a summary of the pre-dominantly known properties as per the records both at lands and the Uganda Cooperative Alliance Head Office situated at Nkrumah Road. This was successfully done and below is a summary of the several properties.

📌 Plot 1003 Block 228 Kyadondo Wakiso.Land at Mbalwa-Namugongo.

This Plot of land exists and is situated in Mbalwa approximately 11.0Km from Kampala Cental Business area, along Ndiwulila road. The vicinity of the Plot is a high zone residential area well sighted from the developed apartments around. This property measures approximately **0.095 Ha/23.0 Decimals** which are valued at approximately 300 million (only land) by the Land information system. The registration of Plot 1003 is still under the name of Uganda Cooperative Alliance.

📌 Plot 1023 Block 228 Kyadondo Wakiso.Land at Mbalwa-Namugongo.

The land does exist on ground as indicated on the title.

It's currently un-developed currently having bananas grown on it, the land measures approximately 0.308Ha/76.0 Decimals. The location of the land is Mbalwa-Namugongo also

approximating to 11.5 Km from the Central business district of Kampala. The location is a high status residential vicinity with built up apartments in close neighborhood. Subdivisions have been attempted on this land creating smaller Plots on the system. It's enclosed with a wall fence, located in purely a residential vicinity as evidently portrayed by the existing built up neighborhood.

The area marked with a red polyline is the actual demarcation of the plot and is confirmed to measure **0.308Ha/76.0** as indicated on the attached drawing.

 Plot 1494 Block 228 Kyadondo Wakiso.Land at Mbalwa-Namugongo.

This Plot of land exists and is situated in Mbalwa approximately 11.4Km from Kampala Cental Business area. The vicinity of the Plot is a high zone residential area well sighted from the developed apartments around. This property measures approximately 0.07 Ha/17.3 Decimals which are valued at approximately 250 million (only land) by the Land information system. The registration of Plot 1494 is still under the name of Uganda Cooperative Alliance and is currently developed with bungalow residential structure already occupied by tenants.

 Plot 1488 and 1490 Block 228 Kyadondo Wakiso.Land at Mbalwa-Namugongo.

These Plot of land exists and is situated in Mbalwa approximately 12.2Km from Kampala Cental Business area. The vicinity of the Plots is highly zoned for residential area well sighted from the developed apartments around. Plot 1488 and 1490 each measures approximately 0.10 Ha/24.5Decimals which are valued at approximately 300 million (only land) by the Land information system. The registration of Plot 1488 is under the name of Elizabeth Nkojo having been transferred from Uganda Cooperative Alliance while Plot 1490 is under Rose Nakaiza Tumwine. The former is developed with a semi- permanent dilapidated house while the latter remains vacant with cassava plantation on.

 Land on Block 102 situated in Sonde Misindye.

The land is situated in Sonde approximately 18 Km from the Central Business District of Kampala. This measures approximately 0.100Ha/24.0 Decimals on ground. On the land information system, no demarcations reflect hence a need to do a cadastral data maintenance to have the Uganda Cooperative Alliance details updated on the system. The details are were confirmed by the local leadership in the area having knowledge about the ownership of the land. Approximate valuation of the 24 decimals in the area is 160 million from the Land information system.

Land at Naalya along Northern By pass.

This land is comprised of Plot(s) 2339, 1448 and 1449 under Block 221 Kyadondo.

Plot 2339 Block 221 Kyadondo is a residue Plot created from subdividing Plot 1435 by the Uganda National Roads Authority after being affected by the right of way. This measures approximately 5 Decimals. This Certificate of Title remains in the possession of UNRA and is pending handing it back to UCA despite the continuous formal requests and reminders granted to them. The 5 decimals are vacant and are located in a very suitable residential area. The registration of Plot 2339 Block 221 Kyadondo is currently registered under UCA. The monetary assessment of the 5 Decimals on the Land information system is approximately 80 million Uganda shillings.

Plot 1448 and 1449 Block 221 Kyadondo are also situated in the vicinity of Plot 2339 and each measuring approximately 0.047 Ha. /11.5 Decimals. These Plots are vacant and non-developed with Brick laying activities being carried on. The approximate value of each plot on the Land information valuation system is 180 million shillings. The vicinity of the Plots is also purely residential sighted from the well-established neighborhood. Currently Plot 1448 and 1449 are registered under Kakooza Beatrice and Kakooza Nicholas having changed from Uganda Cooperative Alliance.

Land at Papati on Plots 14 Block 90, Kyaggwe.

The several Plots that were mutated out of Plot 14 Block 90 Kayggwe under the Uganda Cooperative Alliance and were under unclear terms transferred to various parties had caveats lodged on them last year by statehouse through the guidance of Uganda Cooperative Alliance Administration and these remain caveated hindering any more transactions to be carried out on the same plots until the concerned parties resolve the pending issues`.

Land at Lugogo UMA show Ground.

This a commercial Plot approximating to about 7 decimals and valued at around 800m, currently having a caveat protecting it lodged by Uganda Cooperative Alliance. On ground, the plot is vacant and is situated at the UMA show grounds surrounded by commercial buildings.

Recommendations

Several recommendations have already been sighted by the administration of the cooperative notably among them

- Continuous Lodging of caveats on the properties that are proven to still exist under the cooperative name and those that already changed ownership with unclear proof of transition. This will then create an environment of mediation with the concerned or affected persons to have them streamlined.
- Physical demarcations using visible marks should also be looked at to clearly portray ownership and security of the different properties for those that are vacant.
- Furthermore, an asset inventory of the different properties under UCA should be on a timely basis be updated for easy tracking of the real time status of the properties.

Conclusion

The body can proceed to use the availed information to provide high quality support services to cooperatives and their members as stated by the vision.

Meke Levy

Surveyor

THE SUPERVISORY BOARD OF UGANDA COOPERATIVE ALLIANCE (UCA) LTD.**END OF FY 2023/24 REPORT PRESENTED TO THE 56th MEMBERS' ANNUAL
GENERAL MEETING (AGM) HELD ON SEPTEMBER 25, 2024 AT SILVER SPRING
HOTEL BUGOLOBI.**

Dear,

Delegates, Board and Vetting committee members,

Management and all Stakeholders of UCA.

The Supervisory Board of Uganda Cooperative Alliance wish to appreciate all the cooperators, UCA Membership, the Vetting committee, partners and all stakeholders for the continued support.

In a special way, the Supervisory Board appreciates the UCA Board, Management and Staff for the excellent performance during the year under review and for their support during our Audit.

The work of the Supervisory board is to conduct internal Audits and supervision of the operations, check for internal controls, Accounting, Transparency and Accountability, level of implementation of the various resolutions and test for the level of compliances working with the Board, other committees, management and staff and then report to the Annual General Meeting. We also performed some tests of UCA's compliance with certain terms, laws, regulations and policies.

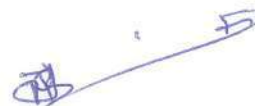
As mandated by you the members through the Annual General Meeting to conduct Audit and supervision of the affairs of UCA, the supervisory board hereby presents the report for the year ended June 30, 2024.

Accordingly, we reviewed and evaluated all systems for internal controls of UCA that we considered necessary and relevant in order to form an opinion on the operations, resource mobilization and utilization, accountability, compliance and implementation of activities and resolutions.

The attached report summarizes our observations made during our supervision and recommendations relating there on.



Page 1 of 8



UCA SUPERVISORY BOARD REPORT

S/N	ACTIVITIES	FINDINGS	IMPLICATION	RECOMMENDATIONS \
	Financial Reports	The Supervisory Board reviewed the financial Reports for the year ended June 30, 2024 and the following were observed. a) Member subscription There was a reduction in member annual subscription revenue whereby in 2023 UCA received Ugx. 25,000,000 while the year under review, UCA only received Ugx. 5,000,000. Management explanation Management explained that two staff continuously contacted members during the year but the cooperatives committed to make payments during AGM. b) Annual Surplus before Tax The Supervisory Board observed that UCA made annual surplus before Tax worth UGX. 692,377,889 compared to the previous year worth UGX. 600,475,930. We appreciate management and board for the growth	Non-payment of members annual subscription limits institutional growth, member loyalty and service delivery. There is improved performance	The Supervisory Board recommends members to pay annual subscriptions on time in order to get better services Management and board to always widen revenue base and manage costs effectively but maintain better service deliveries to cooperators

	Management explanation UCA received support in form of subvention that boosted the revenue base in addition to managing operational costs. c) Accounting for VAT and NSSF We observed VAT liabilities with URA. We also observed NSSF liabilities Management explanation Management explained that most of the liabilities had been inherited but were settling them. Management had engaged URA on the same matter and URA had promised to address it given the nature and role of UCA in cooperative development work. For NSSF, Management agreed on a repayment schedule with NSSF and management had paid a bigger portion of the liability to NSSF.		
02.	Property, plant and Equipment: Land During the Auditing exercise, the committee interacted with the Lawyer from Kampala Associated Advocates (KAA) and the Surveyor Mr. Levi Meke from Survey Tech	UCA risks losing her prime properties if not immediately recovered and developed.	The board should make efforts to develop the land at UMA to avoid any encroachers.

buildings, vehicles etc.	Solutions in addition to our meeting with board and management.		More investigations need to be done to recover more property.
	Our discussion revealed the following: - State house Anticorruption Unit took over the matter of illegal sale of UCA property and the matter is under investigations. - UCA Assets under investigation was caveated by the Ministry of lands and urban development. - The UCA property Plot M582 located in UMA showgrounds should be developed immediately to avoid further encroaching. -Land At Papati (14 Acres) -KAA legal team advised that UCA should sue in courts of law all the purported tenants/buyers on its land in Papati to avoid another claimant on the same land after Jomayi's status. - In addition to the land which was reported in the last AGM, another piece of land was identified by the surveyor on Block 102 situated in Sonde Misindye approximately 0.100ha/24.0. decimals on ground. On the land information system, it indicates no demarcation hence a need to do cadastral data maintenance to have the UCA details updated on the		All former leaders and management who were involved in the illegal sale and transfer of UCA property should be sued and charged for theft, fraud, financial mismanagement and causing financial loss to UCA

		system. The details were confirmed by the local leadership in the area having knowledge about the ownership of the land and the estimated valued from the land information system is 160 million shillings.		
03.	Review of AGM and Board Resolutions	On review of the AGM and Board resolutions 2022/2023 and that of 2023/2024, the committee observed that: - The Board implemented AGM resolutions on capacity building for the cooperative leaders, managers and commercial officers at regional level, cooperative bank establishment, support to Audit and supervision of cooperatives, lobby and advocacy and writing funding proposals. - UCA supported audit and supervision of cooperatives in order to enhance compliance and address challenges of fraud. - UCA wrote funding proposals to support cooperatives and cooperators - UCA requested government for more funding of was allocated UGX 1,001,439,000 as subvention for FY 2024/2025 for cooperative development against a request for UGX. 5 billion. - Other resolutions are still in progress. - A case for the former Finance and Administration manager Mr. Samuel Odeke that had been reported	It is a good practice to implement AGM and board resolutions.	The Board should continue to follow up on Resolutions made in the AGM to ensure full implementation

	and registered at Uganda police under police file KMP GEF. REF. 107/2020 of forgery and theft had been worked. The person was apprehended by police and brought to UCA to handover. Safes were opened and some important documents recovered. However, UCA land titles were not recovered.																										
04.	Review of assets register and physical verification The committee reviewed the UCA Assets register and physically verified the sampled vehicles including: REG: UAF 729 G, UAT 205 B and UBD 795 Z. Our findings reveal that some Vehicles were repaired while the remaining two vehicles needed to be disposed of. Four Suzukis are grounded at the garage awaiting repairs. However, the cost of repairing the 4 Suzuki's: <table> <tr> <th>NO</th> <th>REG NO</th> <th>COST</th> <th>INVOICE NO</th> </tr> <tr> <td>1.</td> <td>UAJ 287W</td> <td>34,171,950.</td> <td>03819</td> </tr> <tr> <td>2.</td> <td>UAJ 958V</td> <td>22,193,440</td> <td>03765</td> </tr> <tr> <td>3.</td> <td>UAJ 413P</td> <td>25,943,291</td> <td>03839</td> </tr> <tr> <td>4.</td> <td>UAJ 332N</td> <td>28,651,580.</td> <td>03633</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>110,960,261.</td> <td></td> </tr> </table> The above invoices were obtained from Wamuko motors (U) ltd a pre-qualified service provider for UCA.	NO	REG NO	COST	INVOICE NO	1.	UAJ 287W	34,171,950.	03819	2.	UAJ 958V	22,193,440	03765	3.	UAJ 413P	25,943,291	03839	4.	UAJ 332N	28,651,580.	03633		TOTAL	110,960,261.		It is very expensive to maintain old vehicles	The committee recommends that all the Assets should be revalued. For those old assets which are very expensive to maintain and repair, the board should go ahead and dispose them off.
NO	REG NO	COST	INVOICE NO																								
1.	UAJ 287W	34,171,950.	03819																								
2.	UAJ 958V	22,193,440	03765																								
3.	UAJ 413P	25,943,291	03839																								
4.	UAJ 332N	28,651,580.	03633																								
	TOTAL	110,960,261.																									

	Our discussion with management revealed that the 4 suzuki vehicles, 2 pickup vehicles UAT 205B and UAF 729 G and nine (9) Motorcycles have served for a very long time, need overhaul and or disposal.		
--	--	--	--

General Recommendation

The supervisory board therefore, makes the following recommendations:

- UCA Members should pay their annual subscription fees in the same financial year to allow UCA to deliver to their expectations
- The board should develop the land at UMA to avoid any eventuality.
- UCA should continue to engage State House Anticorruption Unit to carryout more investigations and take action on all the persons responsible for the illegal sale of their property.
- UCA should take legal action on the purported tenant/buyers on UCA land and the purported sellers.
- The Board should continue to follow up on the AGM resolutions that are still work in progress.
- Old Assets: Motor vehicles like UAF 729U and UAT 205B, Four (4) Suzuki's and all nine (9) motorcycles that are too costly to maintain and repair should be disposed of by the board.

Report compiled by:

1. Mr. Bogere Hakim- chairman
2. Hon. Bintu Jalia - Secretary
3. Mr. Bamwesigye Wilson - Member

Signature 

Signature 

Signature 



UGANDA COOPERATIVE ALLIANCE LTD

ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2024**

AUDITED BY:



BMR ASSOCIATES CERTIFIED PUBLIC ACCOUNTANTS

Amadinda House, 2nd Floor - Rm.2,
Parliament Avenue
P.O Box 33455,
Kampala, Uganda.
Email: associatesbmr@gmail.com
Tel: 041-4-385158, 077-2-868410

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LIMITED
ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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**UGANDA CO-OPERATIVE ALLIANCE (UCA) LIMITED
ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

List of Acronyms

UCA	Uganda Co-operative Alliance
BEEP	Business Experience Exchange Programme
CCD	Commissioner for Co-operative Development
LFC	Leadership for Change
NSSF	National Social Security Fund
PAYE	Pay As You Earn
UNEX	Union Export Services Limited
USAID	United States Agency for International Development
MAAIF	Ministry of Agriculture Animal Industry and Fisheries
IFRS	International Financial Reporting Standards
ISAs	International Standards of Auditing

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LIMITED
ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

BOARD MEMBERS	Mr. Tweyambe Johnas	Chairperson
	Ms. Oroma Emmanuela	Vice Chairperson
	Rev.Fr. Safari Emmanuel	Treasurer
	Mr. Olar Benard	Member
	Hon.Akora Maxwell	Member
	Mr. Robert Bariyo Barigye	Registrar of Cooperative Societies
GENERAL SECRETARY	CPA Ivan Asiimwe	
REGISTERED OFFICE	Uganda Co-operative Alliance Building Plot 47 / 49 Nkrumah Road P.O. Box 2215 Kampala, Uganda	
BANKERS	Absa Uganda Limited 16 Kampala Road P.O Box 7101 Kampala, Uganda	
	Stanbic Bank Uganda Limited P.O Box 7131 Kampala, Uganda	
	United Bank for Africa P.O Box 2750 Kampala, Uganda	
	Housing Finance Bank Limited Investment House, Wampewo Avenue - Kololo P.O Box 1539 Kampala, Uganda	
SOLICITORS	Kampala Associated Advocates (KAA) Plot 41 Nakasero Road P.O Box 9566 Kampala, Uganda	
AUDITORS	BMR Associates Certified Public Accountants P.O. Box 33455, Kampala - Uganda Tel: 041-4-385158, 077-2-868410 E-mail: associatesbmr@gmail.com	

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LIMITED
ANNUAL REPORT & AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

REPORT OF THE BOARD OF DIRECTORS

The Directors submit their report and the audited financial statements for the year ended 30th June 2024 which show the state of the Organization's affairs.

1 PRINCIPAL ACTIVITIES

The principal activity of **Uganda Co-operative Alliance** is to promote Co-operatives in Uganda.

2 RESULTS

	2024	2023
	Ushs	Ushs
Surplus/(Deficit) before Taxation	692,377,889	600,475,930
Tax Charge	(87,092,006)	(85,659,172)
Net Surplus/(Deficit) for the Year	605,285,883	514,816,758

The details relating to performance are as set out in the statement Financial performance on Page 8.

3 RESERVES

The Reserves of the organisation are as set out on page 10.

4 DIRECTORS

The Directors who served during the year ended 30th June 2024 are set out on page 2.

4 AUDITORS

The auditors, BMR Associates were appointed during the year and have expressed their willingness to take over office in accordance with Sec.22 (1) of the Ugnada Co-operative Societies Act Cap 112.

By order of the Board



**General Secretary
Kampala - Uganda**

UGANDA CO-OPERATIVE ALLIANCE (UCA) LIMITED
STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF BOARD OF DIRECTORS' RESPONSIBILITIES

The Co-operative Societies Act, Cap. 112 requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organization as at the end of the financial year, and of the surplus or Deficit of the organization for that year. In preparing those financial statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the organization will continue in business.
- Properly delegate responsibilities within a clearly defined framework
- Ensure effective accounting procedures and adequate segregation of duties

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the organisation, and to enable them to ensure that the financial statements comply with the Co-operative Societies Act, Cap. 112. They are also responsible for safeguarding the assets of the organisation, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Nothing has come to the attention of the Board to indicate that the organization will not remain a going concern for at least twelve months from the date of this statement.

The Financial statements which appear on pages 8 to 20 were approved by the Board onand signed on its behalf by;



Chairperson



Treasurer



General Secretary



Certified Public Accountants

Partners

- Bigirwa Arthur
- Muhereza Yason
- Rwera Patrick

Room 2, Opposite Farmers House
Parliament Avenue
P.O. Box 33455, K'la - Uganda
Tel: +256-414-385158
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+256-772-552874
E-mail: associatesbmr@yahoo.com
associatesbmr@gmail.com

INDEPENDENT REPORT OF THE AUDITORS

TO THE DIRECTORS OF UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD FOR THE YEAR ENDED 30 JUNE 2024

Opinion

We have audited the accompanying financial statements of **Uganda Co-operative Alliance Ltd** which comprise the Statement of Financial Position as at **30th June, 2024**, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cashflows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Uganda Co-operative Alliance Ltd as at 30th June, 2024 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the Cooperative Societies Act, Cap.112.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The organisation's system of control is dependent upon the close involvement, supervision and implementation of the Board of Directors. We have relied upon the Board of Directors' assurance that all the transactions of the organisation are complete and have been properly recorded in the financial statements hence free from material misstatements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended 30th June 2024. The key audit matters included the fact that; Some of the opening balances are not supported a case of investments, some receivables (Oasis fund, tenants, Ilo and some of companies were struck of the URSB register eg Union Export Services Ltd (100 Million), UCA Business Services Ltd (79,140,000) and are not found on the URA Portal, meaning that their existence is in doubt

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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Financial Services for Development

In preparing the financial statements, management is responsible for assessing the organisation'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 management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 organisation's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation 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.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we 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. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Cooperative Act, cap.112, we report to you based on our audit, that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, proper books of account have been kept by the organisation so far as appears from our examination of those books; and
3. The organisation's statement of financial position and statement of comprehensive income are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditor's report is CPA Muhereza Yason.


BMR Associates
Certified Public Accountants (Uganda)
P.O. Box 33455
Kampala


BMR ASSOCIATES
Certified Public Accountants
16 SEP 2024
P.O.Box 33455,
Kampala Uganda

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023
	Note	Ushs	Ushs
Internally Generated Income			
Member Subscriptions	19-a	5,000,000	25,000,000
Rental income	19-b	1,161,226,745	1,142,122,296
Other Income	19-d	129,628,471	93,427,349
Total		1,295,855,216	1,260,549,645
Grant Income			
Balance b/f		-	34,315,801
Grants received during the year	19-c	3,003,958,000	629,024,760
Total Grants available		3,003,958,000	663,340,561
Total Income		4,299,813,216	1,923,890,206
Expenditure			
Staff Expenses	20	(561,695,690)	(503,830,596)
Vehicle and travel expenses	21	(62,522,904)	(107,317,470)
Finance costs	22	(17,646,960)	(13,552,954)
Other Operating expenses	23	(2,965,569,773)	(698,713,256)
Total Expenditure		(3,607,435,327)	(1,323,414,276)
Surplus/(Deficit) Before Tax		692,377,889	600,475,930
Tax charge for the Period	24	(87,092,006)	(85,659,172)
Surplus/(Deficit) after Tax		605,285,883	514,816,758
Appropriation			
Statutory Reserves	10%	60,528,588	51,481,676
Education Fund	1%	12,958,552	12,605,496
Development Fund	5%	30,264,294	25,740,838
Share Transfer Fund	5%	30,264,294	25,740,838
Retained Earnings / (Loss)		618,244,435	399,247,910
		752,260,164	514,816,758

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

		2024 Ushs	2023 Ushs
Current Assets			
Cash and Bank	7	380,215,242	84,392,893
Inventory	5	49,597,865	53,572,689
Trade & Other Receivables	6	573,676,027	743,757,144
		<u>1,003,489,134</u>	<u>881,722,726</u>
Non-Current Assets			
Property, Plant and Equipment	2	4,265,399,382	4,319,569,899
Investment Property	3	5,385,312,131	5,385,312,131
Investment in shares	4	290,240,000	290,240,000
Intangible Asset	3-a	45,000,000	-
		<u>9,985,951,513</u>	<u>9,995,122,030</u>
TOTAL ASSETS		<u>10,989,440,647</u>	<u>10,876,844,756</u>
Current Liabilities			
Trade & other Payables	16	1,248,798,222	1,125,090,037
Income tax -Rental	24	143,331,352	60,489,346
Housing Finance Bank Loan	15	405,674,667	405,674,667
Deferred Revenue Grants	17	68,280,880	68,280,880
		<u>1,866,085,121</u>	<u>1,659,534,930</u>
Non Current Liabilities			
Housing Finance Bank Loan	15	717,941,603	1,123,616,270
Total Liabilities		<u>2,584,026,724</u>	<u>2,783,151,200</u>
Shareholders' Funds			
Share Capital	8	226,497,911	225,497,911
Statutory Reserves	9	734,688,966	630,937,531
Capital reserves	10	801,821,411	801,821,411
Share Transfer Fund	9	116,832,016	86,567,722
Revaluation Reserve	11	4,252,706,172	4,252,706,172
Retained Earnings		2,272,867,447	2,096,162,809
		<u>8,405,413,923</u>	<u>8,093,693,556</u>
TOTAL LIABILITIES AND EQUITY		<u>10,989,440,647</u>	<u>10,876,844,756</u>

The notes set out on pages 12 to 18 form an integral part of these Financial Statements.

These Financial Statements were approved by the Board of Directors on and were signed on its behalf by:



Chairperson



Treasurer



General Secretary

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Share Capital Shs	Statutory Reserves Shs	Capital Reserve Shs	Revaluation Reserve Shs	Share Fund Reserves Shs	Retained Earnings Shs	TOTAL Shs
As at 1 July 2022	225,297,911	541,109,521	801,821,411	4,252,706,172	60,826,884	3,780,900,282	9,662,662,181
Surplus/Deficit for the Year	-	-	-	-	-	514,816,758	514,816,758
Prior year adjustments	-	-	-	-	-	(2,083,985,382)	(2,083,985,382)
Additions	200,000	-	-	-	-	-	200,000
Share Transfer Fund	-	89,828,010	-	-	25,740,838	(115,568,848)	-
As at 30 June 2023	225,497,911	630,937,531	801,821,411	4,252,706,172	86,567,722	2,096,162,810	8,093,693,557
As at 1 July 2023	225,497,911	630,937,531	801,821,411	4,252,706,172	86,567,722	2,096,162,810	8,093,693,557
Additions	1,000,000	-	-	-	-	-	1,000,000
Prior year adjustments	-	-	-	-	-	(294,565,517)	(294,565,517)
Surplus/Deficit for the Year	-	-	-	-	-	605,285,883	605,285,883
Transfer to Reserves	-	103,751,435	-	-	30,264,294	(134,015,729)	-
As at 30 June 2024	226,497,911	734,688,966	801,821,411	4,252,706,172	116,832,016	2,272,867,447	8,405,413,923

Note

Part of ACDP income recognised in 2023 but not received

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 Ushs	2023 Ushs
OPERATING ACTIVITIES			
Operating Surplus/(Deficit) before Tax		605,285,883	514,816,758
Depreciation		132,341,774	139,322,551
Prior year adjustment (Restructuring)		(294,565,517)	(2,059,933,800)
Operating Profit before Working Capital Changes		443,062,140	(1,405,794,491)
Decrease/(Increase) in Trade and other Receivables		170,081,117	943,728,031
Decrease/(Increase) in Inventories		3,974,824	1,337,765
Increase/ (Decrease) in Payables		123,708,185	512,316,558
Decrease/(Increase) in WITT & other accounts receivable		-	409,873,810
Increase/ (Decrease) in Bank loan		(0)	1,168,751
Net Cash Generated from Operations		297,764,126	1,868,424,916
Tax paid		82,842,006	-
Net Cash from Operations		823,668,272	462,630,425
INVESTING ACTIVITIES			
Purchase of Fixed Assets	2	(123,171,256)	-
Net Cash Generated from Investing Activities		(123,171,256)	-
FINANCING ACTIVITIES			
Issue of Share Capital		1,000,000	200,000
Housing Finance Bank borrowings		(405,674,667)	(448,858,318)
Deferred Revenue Grants		(0)	33,609,108
Net Cash Flow from Financing Activities		(404,674,667)	(415,049,210)
Net Increase in Cash and Cash Equivalents		295,822,349	47,581,215
Cash and Cash Equivalents at 1 January		84,392,893	36,811,678
Cash and Cash Equivalents at the End of Period		380,215,242	84,392,893
Statement of Reconciliation of Cash & Cash Equivalents			
		2024 Ushs	2023 Ushs
Bank and Cash Balances		380,215,242	84,392,893
Total		380,215,242	84,392,893

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1 ACCOUNTING ENTITY

Uganda Co-operative Alliance (UCA) Ltd was incorporated on 17th June 1961. The organization being an apex society is required by the Co-operative Societies Act to be registered as a limited liability company.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation and Measurement

The financial statements are prepared in accordance, and comply with International Financial Reporting Standards. The financial statements are presented in Uganda Shillings (Ushs).

(b) Revenue

Income is recognised on accrual basis, after confirming with respective statements of account.

(c) Property, Plant and Equipment

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated on straight line basis at annual rates estimated to write off carrying values of the assets over their expected useful lives as follows:

Asset	Rate %
Buildings	4%
Computers/Software	33%
Office Furniture & Equipment	13%
Motor vehicles	25%
Staff houses, Furniture and Equipment	13%
Tractors	13%

(d) TRADE RECEIVABLES

Trade receivables are carried at anticipated realisable value. Specific provision is made for bad and doubtful debts, basing on the aging analysis, and associated amounts expensed during the year. Bad debts are written off during the year in which they are identified when all reasonable steps to recover them have failed. Written-off debts which are later repaid are recorded as income in the year in which they are repaid.

(e) CASH AND CASH EQUIVALENTS

For the purpose of the Statement of Cash Flows, cash and cash equivalents comprise cash on hand and balances at bank.

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

2 PROPERTY, PLANT & EQUIPMENT

	Freehold Land	Buildings	Tractors	Motor Vehicles	Computers, Software & Accessories	Office Furniture & Equipment	Residential House Furniture & Equipment	Total
Depreciation Rate	0% Ushs	4% Ushs	13% Ushs	25% Ushs	33% Ushs	13% Ushs	13% Ushs	Ushs
COST								
As at 1 July 2023	2,773,969,366	3,147,965,600	240,373,616	498,984,410	21,547,966	30,112,000	2,000,000	6,714,952,958
Additions	-	-	-	-	26,786,000	51,385,256	-	78,171,256
As at 30-June-2024	2,773,969,366	3,147,965,600	240,373,616	498,984,410	48,333,966	81,497,256	2,000,000	6,793,124,214
DEPRECIATION								
As at 1 July 2023	-	1,602,365,066	240,373,616	498,984,410	21,547,966	30,112,000	2,000,000	2,395,383,058
Charge for the Year	-	125,918,617	-	-	-	6,423,157	-	132,341,774
As at 30-June-2024	-	1,728,283,683	240,373,616	498,984,410	21,547,966	36,535,157	2,000,000	2,527,724,832
NBV								
As at 30-June-2024	2,773,969,366	1,419,681,917	-	-	26,786,000	44,962,099	-	4,265,399,382
As at 30-June-2023	2,773,969,366	1,545,600,534	-	-	-	-	-	4,319,569,900

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	Ushs	Ushs
3 INVESTMENT PROPERTY - NAGURU		
Balance B/F	5,385,312,131	5,385,312,131
Additions	-	-
	<u>5,385,312,131</u>	<u>5,385,312,131</u>
3-a Intangible Asset		
Software -Microsoft dynamics	45,000,000	-
<i>Note</i>		
<i>The software (Navision) was acquired in the middle of the month of June 2024 and its amortization rate is at 33%. which commences in July 2024</i>		
4 INVESTMENT IN SHARES		
Shares in UCA Business Services Ltd	79,140,000	79,140,000
Shares in Union Export Services Ltd	100,000,000	100,000,000
Shares in UCCFS	10,100,000	10,100,000
Shares in UCCU	1,000,000	1,000,000
Shares in CIC	100,000,000	100,000,000
Total	<u>290,240,000</u>	<u>290,240,000</u>
5 INVENTORIES		
Stationery and Publications	49,597,865	53,572,689
	<u>49,597,865</u>	<u>53,572,689</u>
6 Trade and Other Receivables		
Trade Receivables		
Trade Debtors	35,114,120	-
Member Subscriptions	68,400,000	68,400,000
ILO	7,978,350	7,978,350
Swiss contact	1,200,000	1,200,000
Tenants	66,310,059	66,310,059
ACDP	-	294,565,517
	<u>179,002,529</u>	<u>438,453,926</u>
Other Receivables		
Activities advances	95,701,850	6,459,300
Staff Debtors	(1,258,943)	491,057
Gratuity Advances	12,220,000	6,220,000
Oasis Contribution Fund	45,412,470	45,412,470
Withholding tax and other deposits	247,546,951	246,720,391
CFSP Society Loan	(4,948,830)	-
	<u>394,673,498</u>	<u>305,303,218</u>
Total	<u>573,676,027</u>	<u>743,757,144</u>

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 Ushs	2023 Ushs
7 CASH & BANK		
Absa Current A/c 1024	5,048,224	71,021
Absa Current A/c 1025	165,369	8,803,369
Absa Current A/c 1033	442,581	8,045,759
Absa Current A/c 1036	2,929,404	56,379,204
UCA Absa 1022	15,000	15,000
UCA Absa 1023	58,989	58,989
UCA ABSA 1049	408,075	408,075
UCA Ltd 1028	366,987,673	79,819
UCA Stanbic Bank A/C 1045	1,097,752	1,843,627
UCA UBA A/C 1018	175,058	175,058
UCA/ SCC Current A/C 1044	45,269	45,269
UCA/Priv. Sector/Stan Chart 1034	500	500
UCE Savings A/c 1015	3,162,773	3,162,773
UCA KCB 1060	-	5,000,000
Housing Finance Bank a/c 1032	-	229,430
Petty Cash	-	75,000
Foreign Bank Account Balances 1046	(321,425)	-
Total	380,215,242	84,392,893
8 Share Capital		
1,140.50 Shares of Ushs.200,000 each	226,297,911	225,297,911
Issued and partly paid	1,000,000	200,000
	227,297,911	225,497,911
9 Statutory Reserves		
Statutory Reserve Fund	362,159,910	362,159,910
Education Fund	36,215,991	36,215,991
Development Reserve Fund	181,079,955	181,079,955
	579,455,855	579,455,855
10 Capital Reserves		
Balance b/f	801,821,411	801,821,411
UCA Core Revolving Fund	-	-
Balance c/f	801,821,411	801,821,411

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	Ushs	Ushs
11 Share Fund Reserves		
Balance b/f	86,567,722	60,826,884
Transfer from Retained Earnings	30,264,294	25,740,838
Balance c/f	116,832,016	86,567,722
12 Revaluation Reserve		
Balance b/f	4,252,706,172	4,252,706,172
Transfer from Retained Earnings	-	-
Balance c/f	4,252,706,172	4,252,706,172
13 Retained Earnings		
Balance b/f	2,096,162,809	3,780,900,282
Surplus /Deficit	605,285,883	514,816,758
Prior year adjustment ***	-	(2,083,985,382)
Transfer to Share Fund Reserve	(30,264,294)	(25,740,838)
Transfer to Statutory Fund Reserve	(60,528,588)	(51,481,676)
Transfer to Development Fund Reserve	(30,264,294)	(25,740,838)
Transfer to Education Fund Reserve	(12,958,552)	(12,605,496)
Balance c/f	2,567,432,963	2,096,162,809
14 Long-term Mortgage Loan		
Balance b/f	1,529,290,937	3,992,305,981
Loan restructure b/f	-	(2,064,291,792)
Add: Interest for the year	-	-
Less: Loan instalment paid	(405,674,667)	(398,723,251)
Balance c/f	1,123,616,270	1,529,290,937
15 External loans		
Payable within 12 Months	405,674,667	405,674,667
Payable After 12 Months	717,941,603	1,123,616,270
Total	1,123,616,270	1,529,290,937

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

		2024	2023		
16	Trade and other Accounts payable	Ushs	Ushs		
	UCA Staff Savings Credit	2,890,000	5,630,000		
	Tenants Deposits	3,215,000	1,575,000		
	Withholding Tax	22,469,870	18,473,870		
	PAYE Payable	297,460,252	246,995,634		
	Accrued Staff salaries	35,565,490	35,565,490		
	VAT	562,995,104	483,190,236		
	NSSF	324,202,506	333,659,807		
		1,248,798,222	1,125,090,037		
17	Deferred Revenue Grants				
	Deferred Revenue Grants	68,280,880	68,280,880		
	Withholding Tax	68,280,880	68,280,880		
18	DONOR FUNDED PROGRAMME ACTIVITIES				
	DONOR FUNDS				
	Grant Revenue	Balance B/F	Received During the Year	Utilized During the Year	Balance C/F
		Ushs	Ushs	Ushs	Ushs
	AGRI TERRA	95,089,208	-	(28,965,000)	66,124,208
	SCC VI	348,269	-	(348,269)	-
	E-GRANNARY	35,029	-	(35,029)	-
	ILO	4,058,444	-	(4,058,444)	-
	SWISSCONTACT	2,595,400	-	(2,595,400)	-
	DGRV	7,325	-	(7,325)	-
	MUIIS	15,000	-	(15,000)	-
	VECCO	13,965	-	(13,965)	-
	PROFIRA	83,319	-	(83,319)	-
	Total	102,245,959	-	(36,121,751)	66,124,208

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Appendix i

	2024 Ushs	2023 Ushs
19 INCOME		
a) Member Subscriptions	5,000,000	25,000,000
b) Rental Income		
Rental Income Naguru apartment	488,400,000	495,000,000
Rental Income Offices	672,826,745	647,122,296
	1,161,226,745	1,142,122,296
c) Grants		
Balance b/f		34,315,801
Other Projects	3,958,000	203,529,880
ACDP Project	-	175,314,881
UBA -EVMS Project Revenue	-	250,179,999
UG - Subvention	3,000,000,000	-
	3,003,958,000	629,024,760
d) Other income		
International Cooperative day	-	5,000,000
Stationary Income	19,095,761	13,653,219
Income from tenants Utilities & car hire	110,472,710	74,774,130
Entrance Fee	60,000	-
	129,628,471	93,427,349
Total	4,299,813,216	1,889,574,405
20 Personal costs		
Staff Basic Pay	466,802,180	420,964,380
N.S.S.F.	46,680,533	49,244,246
Other Staff Expenses	40,461,477	15,550,059
Staff Lunch	7,751,500	7,238,881
Staff Gratuity	-	10,833,030
	561,695,690	503,830,596
21 Vehical Expenses		
Fuel	48,729,700	64,039,200
Repairs & Maintenance	13,513,204	42,435,670
Insurance Vehicles	280,000	842,600
	62,522,904	107,317,470
22 Financial Cost		
Interest Expense on Bank loan		6,951,415
Bank Charges	13,141,072	6,601,539
Loan Insurance Cost	4,505,888	-
	17,646,960	13,552,954

**UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	2024	Appendix ii
	Ushs	2023
		Ushs
23 Other Operating Expenses		
Advertising & Publicity	2,323,729	7,776,407
AGM Expenses	4,300,000	54,910,246
Depreciation	132,341,774	139,322,563
Audit Fees	6,000,000	6,000,000
Cleaning Expenses	15,688,450	15,007,500
Committee Expenses	29,413,000	32,685,000
Co-operatives' Day Expenses	7,420,000	8,548,300
Donations & Contributions	10,200,000	2,400,000
Electricity & Water	43,319,861	41,408,372
General Office Expenses	4,858,400	7,584,700
Insurance Buildings	3,283,460	3,937,163
Internet Services	3,995,400	3,770,300
Maintenance - Office Building	15,008,500	15,494,500
Maintenance - Office Equipment	5,966,000	4,981,000
Newspapers & periodicals	2,844,000	2,956,000
Office 'Tea' Expenses	6,450,000	6,746,000
Photocopying Expenses	752,200	344,700
Professional Fees	47,987,892	9,515,932
Recruitment Costs	195,000	1,400,000
Rent - Regional Offices	6,142,372	8,392,372
Rent & Property Rates	9,125,364	40,141,211
Security Expenses	33,910,000	21,501,000
Stationary	17,978,023	748,000
Telephone Telex & Fax	2,734,000	2,770,000
Maintenance & Repairs Naguru appartments	2,812,000	9,404,500
Subscriptions Int. Org.	4,126,419	3,751,875
Postage	180,000	-
Other Expenses (Subvention)	-	-
Activities Secretariat	120,120,000	110,204,615
Agritera Trainings	28,965,000	-
Coop Bank consultative mtgs	557,442,800	-
Capacity Needs Assessment	359,500,000	-
Capacity District. Core Teams	720,408,170	-
Compliance & Audit of internal controls in Co-operatives	49,236,000	-
Cooperators AGM	5,524,000	-
Equipment & Vehicle repair	164,317,999	-
Improved Visibility	53,927,859	-
Inter day for Cooperatives	178,440,141	-
Meeting btm regional leaders & UCA	49,190,510	-
Monitoring Evaluation(MEL)	45,545,000	-
National Cooperators Consultative meet	213,596,450	-
Small/Other Projects	-	137,011,000
Total	2,965,569,773	698,713,256
Grand Total	3,607,435,327	1,323,414,276

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD
24 INCOME TAX COMPUTATION
FOR THE YEAR ENDED 30 JUNE 2024

Appendix iii
2024
Ushs

Surplus Before Tax as per Accounts	692,377,889
Add:	
Depreciation	132,341,774
	824,719,663
Less:	
IBA	(54,574,654)
Donations	(3,003,958,000)
Wear and Tear Allowance	(48,107,323)
Adjusted Surplus/Deficit for the Year	(2,281,920,314)
Tax loss b/f	(9,712,237,961)
Adjusted Tax loss c/f	(11,994,158,275)
Less: Property Income	(1,161,226,745)
Tax losses	(13,155,385,020)
Tax Charge on Business Income for the year 30%	-
Tax payable b/f	-
Taxpaid in the year	-
With holding tax paid	-
Provisional tax paid	-
Business Income Tax Payable/ (Recoverable)	-
Rental Income	1,161,226,745
Less: Allowable Deduction 75%	(870,920,059)
Less: Threshold	-
Chargeable Income	290,306,686
Tax Charge on Property Income for the year 30%	87,092,006
Tax payable b/f	60,489,346
Tax paid in the year	(4,250,000)
	-
Rental Income Tax Payable/ (Recoverable)	143,331,352

WEAR AND TEAR SCHEDULE

	Computers Class I	Automobiles Class II	Equipment Class IV	Total Ushs
Depreciation Rates	40%	35%	20%	
WDV 01 July 2023	3,653,749	-	128,271,862	131,925,610
Additions During the Year	26,786,000	-	51,385,256	78,171,256
Totals	30,439,749	-	179,657,118	210,096,866
Wear and Tear	(12,175,899)	-	(35,931,424)	(48,107,323)
WDV 30 June 2024	18,263,849	-	143,725,694	161,989,543

UGANDA CO-OPERATIVE ALLIANCE (UCA) LTD

BUDGET ESTIMATE FOR THE FINANCIAL YEAR 2024/2025

	Budget	Budget	Actual	Variance	%age Change
	2024/2025	2023/2024	2023/2024		
	Ushs	Ushs	Ushs	Ushs	%
Internally Generated Income					
Member Subscriptions	22,500,000	22,500,000	5,060,000	17,440,000	22%
Rental income	1,770,894,000	1,353,894,000	1,161,226,746	192,667,254	86%
Other Income	215,000,000	2,239,385,000	129,568,472	2,109,816,528	6%
Total	2,008,394,000	3,615,779,000	1,295,855,218	2,319,923,782	36%
Grant Income					
Grants received during the year	1,001,439,000	3,000,000,000	3,003,958,000	(3,958,000)	100%
Total Grants available	1,001,439,000	3,000,000,000	3,003,958,000	(3,958,000)	100%
Total Income	3,009,833,000	6,615,779,000	4,299,813,218	2,315,965,782	65%
Costs of Sales					
Purchases	(10,000,000)	(10,000,000)	(8,589,824)	(1,410,176)	86%
Total cost of sales	(10,000,000)	(10,000,000)	(8,589,824)	(1,410,176)	86%
Expenditure					
Staff Expenses	(620,093,000)	(514,630,000)	(562,595,690)	47,965,690	109%
Vehicle and travel expenses	(134,000,000)	(29,280,000)	(62,522,904)	33,242,904	214%
Finance costs	(239,035,653)	(120,000,000)	(13,141,072)	(106,858,928)	11%
Other Operating expenses	(575,649,543)	(578,096,000)	(566,535,845)	(11,560,155)	98%
SUB-Capacity Needs Assessment	-	(413,324,500)	(359,500,000)	(53,824,500)	87%
SUB-Capacity Dist. Core Teams	-	(684,375,000)	(720,408,170)	36,033,170	105%

Coop Bank consultative mtgs	-	(607,500,000)	(557,442,800)	(50,057,200)	92%
SUB-Int. Day for Cooperatives	(156,000,000)	(323,190,000)	(204,185,160)	(119,004,840)	63%
SUB-Nat Coop Consultative Meet	(153,800,000)	(197,200,000)	(213,596,450)	16,396,450	108%
SUB-Cooperators AGM	(79,600,000)	(27,000,000)	(5,524,000)	(21,476,000)	20%
SUB-Improved Visibility	(12,800,000)	(71,100,000)	(53,927,859)	(17,172,141)	76%
SUB-Equipment & vehicle repair	(88,349,000)	(372,710,500)	(340,917,598)	(31,792,902)	91%
SUB-Monitoring Evaluation(MEL)	(78,200,000)	(50,640,000)	(45,545,000)	(5,095,000)	90%
SUB-Comp & internal controls	(193,000,000)	(130,000,000)	(49,236,000)	(80,764,000)	38%
SUB-Mtgs btn regional leaders & UCA	(91,250,000)	(122,960,000)	(49,190,510)	(73,769,490)	40%
SUB-Regional consultative budget workshops.	(10,440,000)				
SUB-Operational Costs	(138,000,000)				
Naguru Development	(13,000,000)	(10,000,000)	(2,812,000)	(7,188,000)	28%
Project related expenses	-	(2,003,917,000)	-	(2,003,917,000)	0%
Bank bank loan (HFB)	(166,639,014)	(287,507,000)	(410,180,555)	122,673,555	143%
Total Expenditure	(2,759,856,210)	(6,553,430,000)	(4,225,851,437)	(437,736,942)	64%
Surplus/(Deficit)	249,976,790	62,349,000	73,961,780	1,878,228,840	119%

	Budget 2024/2025 Ushs	Budget 2023/2024 Ushs	Actual 2023/2024 Ushs	Variance	%age Change
1 INCOME					
Member Subscriptions/Entrance Fees	22,500,000	22,500,000	5,060,000	17,440,000	22%
UCA Publication	20,000,000	15,468,000	-	15,468,000	0%
Coop Day Contribution	25,000,000	20,000,000	-	20,000,000	0%
Subtotal	67,500,000	57,968,000	5,060,000	52,908,000	9%
Rental Income					
Rental Income Naguru apartment	912,000,000	495,000,000	488,400,000	6,600,000	99%
Rental Income Offices	858,894,000	858,894,000	672,826,746	186,067,254	78%
Subtotal	1,770,894,000	1,353,894,000	1,161,226,746	192,667,254	86%
Grants					
Balance b/f					
UCA - Subvethion	1,001,439,000	3,000,000,000	3,000,000,000	-	100%
Other Projects	-	-	3,958,000	(3,958,000)	
Subtotal	1,001,439,000	3,000,000,000	3,003,958,000	(3,958,000)	100%
Other income					
Stationary Income	30,000,000	20,000,000	19,095,762	904,238	95%
Income from tenants Utilities & car hire	120,000,000	80,000,000	110,472,710	(30,472,710)	138%
Other projects (Agriteera)	-	2,003,917,000	-	-	0%
CIC Insurance commission	20,000,000	20,000,000	-	-	0%
Tractor	-	50,000,000	-	-	0%
Other Income (UMA)	-	30,000,000	-	-	0%
Subtotal	170,000,000	2,203,917,000	129,568,472	(29,568,472)	6%
Total anticipated revenue	3,009,833,000	6,615,779,000	4,299,813,218	212,048,782	65%
2 Cost of Sales					
Cost of retail Sold	10,000,000	10,000,000	8,589,824	1,410,176	86%
	10,000,000	10,000,000	8,589,824	1,410,176	86%
3 Personal costs					
Staff Basic Pay	514,630,000	514,630,000	466,802,180	47,827,820	91%
Other Staff Expenses	40,000,000	-	46,680,533	(46,680,533)	-100%
Staff Lunch	10,000,000	-	40,461,477	(40,461,477)	-100%
N.S.S.F.	51,463,000	-	7,751,500	(7,751,500)	-100%
Recruitment costs	4,000,000	-	900,000	(900,000)	-100%
	620,093,000	514,630,000	562,595,690	(47,965,690)	109%
4 Vehical Expenses					
Fuel	50,000,000	29,280,000	48,729,700	(19,449,700)	166%
Repairs & Maintenance	80,000,000	-	13,513,204	(13,513,204)	-100%
Insurance Vehicles	4,000,000	-	280,000	(280,000)	-100%
	134,000,000	29,280,000	62,522,904	(33,242,904)	214%
5 Financial Cost					
Interest expense on Bank loan	239,035,653	287,507,000	410,180,555	(122,673,555)	143%
Principla Amount	166,639,014	-	-	-	0%
Bank Charges	13,000,000	7,262,000	13,141,072	(5,879,072)	181%
	418,674,667	294,769,000	423,321,628	(128,552,628)	144%

	Budget	Budget	Actual	Variance	%age Change
	2024/2025	2023/2024	2023/2024		
	Ushs	Ushs	Ushs	Ushs	
6 Other Operating Expenses					
Rent - Regional Offices	36,000,000	-	6,142,372	(6,142,372)	-100%
Rent collection & Property Rates	12,052,000	-	9,125,364	(9,125,364)	-100%
Email services	5,400,000	4,147,000	-		100%
Communication & Internet Services	8,700,000	-	3,995,400	(3,995,400)	-100%
Telephone Telex & Fax	2,734,000	-	2,734,000	(2,734,000)	-100%
Electricity & Water	48,119,861	48,000,000	43,319,861	4,680,139	90%
Postage	200,000	-	180,000	(180,000)	-100%
Office tea expenses	27,000,000	20,000,000	6,450,000	13,550,000	32%
Stationary	24,500,000	-	17,978,023	(17,978,023)	-100%
Photocopying Expenses	752,200	1,000,000	752,200	247,800	75%
Maintenance - Office Building	17,000,000	20,000,000	15,780,500	4,219,500	79%
Cleaning Expenses	34,588,000	-	15,688,450	(15,688,450)	-100%
Maintenance - Office Equipment	5,966,000	-	5,966,000	(5,966,000)	-100%
Insurance Buildings	3,283,461	4,000,000	3,283,461	716,539	82%
Committee Expenses	72,000,000	40,000,000	29,413,000	10,587,000	74%
Co-operatives' Day Expenses	7,420,000	-	7,420,000	(7,420,000)	-100%
AGM Expenses	4,300,000	-	4,300,000	(4,300,000)	-100%
Audit Fees	6,000,000	-	6,000,000	(6,000,000)	-100%
Professional Fees	47,987,892	15,000,000	47,987,892	(32,987,892)	320%
Recruitment Costs	195,000	-	195,000	(195,000)	-100%
Reception costs	4,230,000	-	-		
Security Expenses	33,910,000	30,000,000	33,910,000	(3,910,000)	113%
Advertising & Publicity	2,323,729	-	2,323,729	(2,323,729)	-100%
Newspapers & periodicals	2,844,000	-	2,844,000	(2,844,000)	-100%
Conferences & Seminars	-	-	-	-	-100%
General Office Expenses	4,858,400	-	4,993,400	(4,993,400)	-100%
Donations & Contributions	5,200,000	-	10,200,000	(10,200,000)	-100%
Subscriptions Int. Org.	5,000,000	-	4,126,419	(4,126,419)	-100%
Generator expenses	4,000,000	-	-	-	-100%
Other Expenses	-	-	-	-	-100%
Activities Secretariat	120,120,000	20,000,000	120,120,000	(100,120,000)	601%
Small/Other Projects	28,965,000	-	28,965,000	(28,965,000)	-100%
Depreciation	-	-	132,341,774	(132,341,774)	-100%
Total	575,649,543	202,147,000	566,535,845	(364,388,845)	280%
	1,758,417,210	1,040,826,000	1,614,976,066	(574,150,066)	155%
	2024/2025 24	2023/2024	2024		
	Ushs is	Ushs	Ushs		Ushs
7 Grant expenses					
7a SUB-Capacity Needs Assessment	-	413,324,500	359,500,000	53,824,500	87%
7b SUB-Capacity Dist. Core Teams	-	684,375,000	720,408,170	(36,033,170)	105%
7c Coop Bank consultative mtgs	-	607,500,000	557,442,800	50,057,200	92%
7d SUB-Int. Day for Cooperatives	156,000,000	323,190,000	204,185,160	119,004,840	63%
7e SUB-Nat Coop Consultative Meet	153,800,000	197,200,000	213,596,450	(16,396,450)	108%
7f SUB-Cooperators AGM	79,600,000	27,000,000	5,524,000	21,476,000	20%
7g SUB-Media & visibility	12,800,000	71,100,000	53,927,859	17,172,141	76%
7h SUB-Regional consultative budget workshops.	10,440,000	-	-	-	0%
SUB-Asset acquisition, repairs and maintenance of Office equipment & vehicles through the year					
7i	88,349,000	372,710,500	340,917,598	31,792,902	91%
SUB-Monitoring of the activities undertaken					
7j through out the year.	78,200,000	50,640,000	45,545,000	5,095,000	90%
SUB-Conduct audits and supervision of some					
7k cooperatives.	193,000,000	130,000,000	49,236,000	80,764,000	38%
SUB- Improved participation in trainings and meetings between regional leaders and networks					
7l of UCA TEAM.	91,250,000	122,960,000	-	122,960,000	0%
7m Office Operational Costs	138,000,000	-	-	-	0%
Total	1,001,439,000	3,000,000,000	2,550,283,037	449,716,963	85%



UGANDA
CO-OPERATIVE
ALLIANCE LTD.

NOTICE OF THE 56TH UCA ANNUAL GENERAL MEETING

Notice is hereby given that the Members' Annual General Meeting (AGM) of the Uganda Cooperative Alliance (UCA) Ltd. for the financial year ended June 30th, 2024, will be held on Wednesday, 25th September 2024 and preceded by the National Cooperative Consultative Meeting on Tuesday, 24th September 2024 at **Silver Springs Hotel Port Bell Road**, Kampala, starting at exactly 8:00 AM under the theme 'Co-operatives build a better future for all' to be presided over by the **Hon. Minister of Trade, Industry and Cooperatives**.

PROPOSED AGM AGENDA

1. Adoption of the Agenda
2. Prayer
3. Admission of new members
4. Communication from the BOD Chairperson and matters arising
5. Presentation and approval of the Minutes of the 55th AGM that was held on 29th September 2023
6. Presentation of management actions on matters arising from the 55th AGM held on 29th September 2023
7. Presentation of the Board/Management Report for the Financial Year 2023-2024 and Reactions
8. Presentation and approval of the report of the UCA Supervisory Board
9. Presentation and approval of Auditor's Report for the Financial Year 2023/2024
10. Presentation and approval of the annual budget for 2024/2025
11. Fixing the maximum liability
12. Authority to spend in the first quarter of the financial year 2025-2026
13. Appointment of Auditors
14. Any other business (to be submitted at least two days prior to AGM) and closure.

Asimwe Ivan (CPA)

General Secretary—UCA

For more information, please contact us at: **+256414258898** or **0782492592**

Email: **info@uca.coop** or **ugandacoopa@gmail.com**

BUGANDA EXHIBITION



COMMERCIAL OFFICERS

Commercial officers training in central



Commercial Officers Training In Fort



Commercial officers training in western



Training commercial officers in Mbale



Training commercial officers in Gulu



Consultative meeting for coop bank in Central



Consultative meeting for coop bank in Gulu



Consultative meeting for coop bank in Mid West



Consultative Meeting For Coop Bank In Western



Blood Donation



Coop Day Celebrations



Press Conference



Symposium



PARTNERS



Food and Agriculture
Organization of the
United Nations



StarAgri



Uganda Warehouse
Receipt System
Authority



USAID
FROM THE AMERICAN PEOPLE





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