

National Water and Sewerage Corporation
**Integrated Annual
Report 2023/24**





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About this Report

This report is presented in accordance with the Global Reporting Initiatives 4 (GRI4) Guidelines on reporting. It is prepared in line with the International Accounting Standards, the National Water and Sewerage Corporation Act, Cap. 317, Laws of Uganda; the Water Act, Cap. 152, Laws of Uganda and the Public Finance Management Act, 2015. The report covers both financial and non-financial performance, and provides information that gives an integrated view of NWSC business operations.

The first Section contains a message from the Board Chairman; The mandate of the Corporation, where we operate, a message from the Managing Director and insights into the governance and leadership of the Corporation. It also contains the Sustainability Report, which measures, discloses and gives accountability about our commitment to meet our present obligations, without compromising the ability of the future generation to meet their own needs.

We have also highlighted in this Section, our various stakeholders and role of the Board in balancing their competing needs. The Section further highlights our strategy, taking stock of our Vision, Mission, core values, and our Strategic Focus (2024-2027). The section ends with an overview of the Operational Performance in line with the key indicators.

The second Section provides financial information with financial statements prepared in accordance with the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standard Board ("IASB"). They include the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and the Notes to the Financial Statements. The key accounting policies that have been adopted and applied are also explained.



NWSC Staff at Green Revolution; Tree Planting Campaign of 10 Million Trees; in conjunction with UPDF.



Career Development; NWSC Staff and graduates in Msc. in Water and Environment Management.



Who We Are and What We do



Our Legal Mandate

National Water and Sewerage Corporation (NWSC) is a Public Corporation wholly owned by the Government of Uganda, having been established by Decree No. 34 of 1972. The Corporation's legal position was strengthened through the NWSC Statute No.7 of 1995, which was later incorporated into the NWSC Act Cap 317, Laws of Uganda. Under the new legal framework, the powers and structure of NWSC were revised to enable the Corporation operate on a sound commercial and viable basis.

The principal business as defined in the NWSC Act of 2000 is, to operate and provide water and sewerage services in Areas entrusted to it on a sound commercial and financially viable basis.



Geographical Coverage

The NWSC operations have expanded from 3 Towns of Kampala, Jinja and Entebbe in 1972 to 276 Towns as at end of June 2024, across the Country. (Annex 11)



Our Products & Services

The NWSC core business is to provide water and sewerage services in Urban Centers of Uganda under our jurisdiction. We provide services to the following consumer categories; Domestic, Commercial, Industrial, Institutions/Government and Public Stand Posts/Kiosks. NWSC also provides Consultancy and Advisory Services to other Utilities in the Region and across the World.

Water

NWSC extracts raw water from various water sources including; Lakes, Rivers, Streams Swamps and Production Wells. Our water is treated using various treatment processes to comply with the World Health Organization (WHO) Quality Standards before it is distributed to our customers.

Sewerage

The Corporation collects waste water from its Customers, and ensures that it is treated before being discharged into the environment. Sewerage services include waste water collection systems that involve a network of pipes, pumping stations, and appurtenances that convey sewage from the point of origin to the point of treatment and disposal.

NWSC operates centralized sewer systems in 17 Towns of; Kampala, Jinja, Entebbe, Masaka, Iganga, Tororo, Mbale, Soroti, Lira, Gulu, Arua, Mbarara, Fort Portal, Hoima, Masindi, Kabale, and Kisoro. The Corporation also operates faecal sludge treatment facilities in 6 Towns of; Buwama, Bukakata, Pallisa, Ntungamo, Mayuge and Kampala (Lubigi and Bugolobi).

Consultancy and Advisory Services

NWSC provides consultancy and advisory services to other Utilities. These services include; laboratory analyses, GIS surveying & mapping, ICT services, billing & customer care, vocational training, capacity development and international conference facilities. We offer our services to Utilities and Entities in Uganda, and other parts of the World.



Our Customers

The Corporation has 943,984 water connections, 29,577 sewer connections and 29,926 Public Stand Posts, serving 19,000,000 people.



Our Employees

NWSC has a total of 4,600 experienced and skilled established staff, of which 3,048 (66%) are male and 1,552 (34%) are female.



Employees on Practical Training

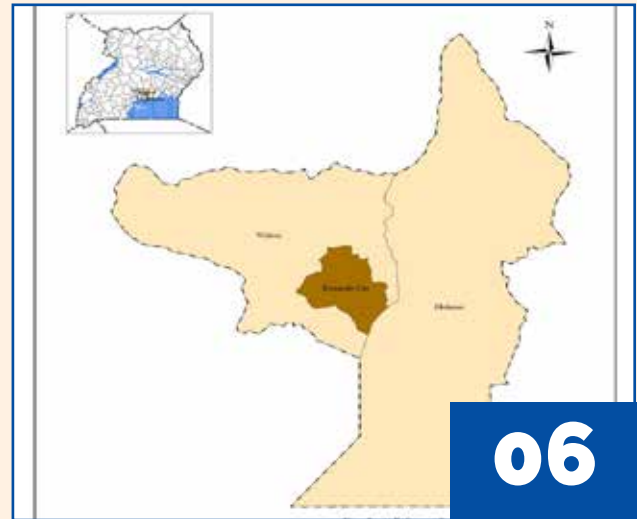


NWSC Sewerage Department Employees

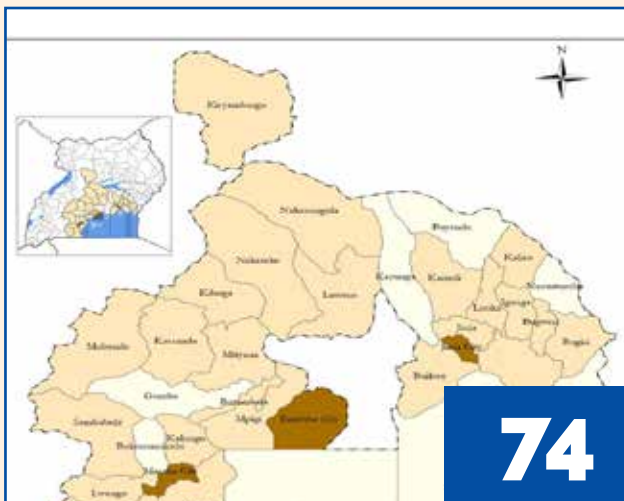
Where We Operate

No. of Towns served as at
end of June 2024 by the
Corporation stood at

276



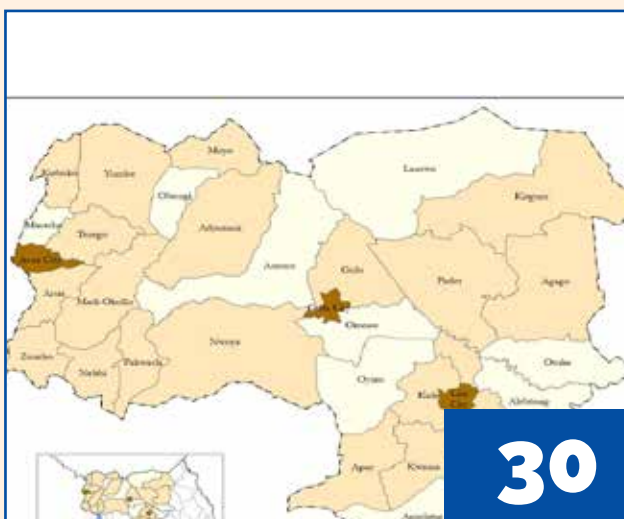
Kampala Water



Central Region



Eastern Region

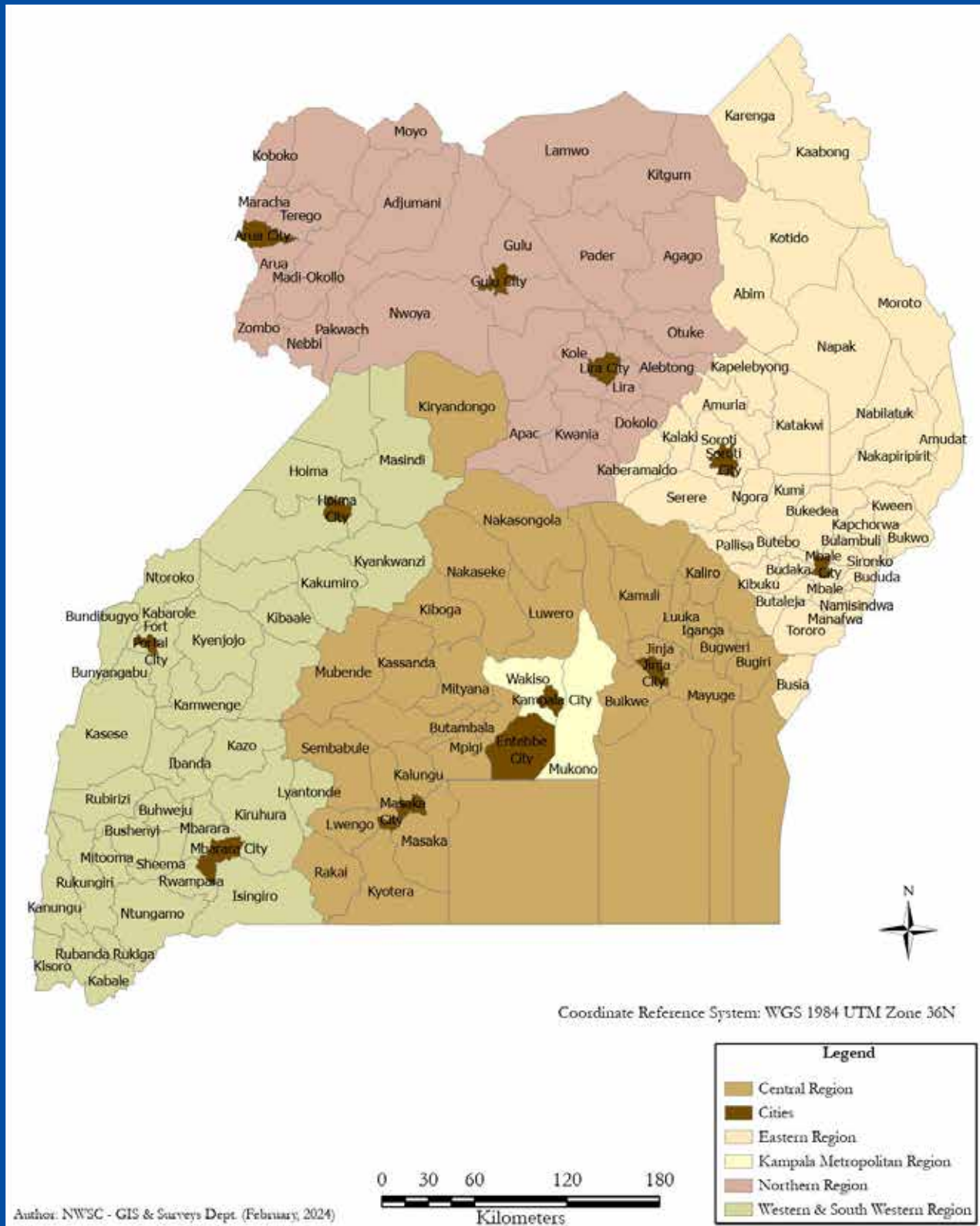


Northern Region



Western & South Western Region

Our Nationwide Footprint



Message from the Chairman Board of Directors



The principal business of National Water and Sewerage Corporation (NWSC) is to provide water and sewerage services that are of excellent quality to our customers, in a cost effective manner. We believe that the best way to realize that goal is to continuously improve investment efficiency, operational and financial performance.

Eng. Dr. Badru M. Kiggundu
Chairman, NWSC Board of Directors

The year 2024 marks the end of the implementation of the National Water and Sewerage Corporation (NWSC) Corporate Plan 2021-2024. During the period 2021-2024, we recorded significant achievements notably; (a) growth in asset base from UGX 3.5 trillion to UGX 4.5 trillion, (b) growth in customer base from 785,000 to 974,000 connections, (c) Reduction in Non-Revenue Water from 36% to 34% and (d) maintaining the customer satisfaction index above 70%.

On the flipside, the Corporation also faced some major challenges related to inadequate financing to meet the growing investment needs, Non-Revenue Water and the effects of climate change that have increased the cost of service delivery.

During the year, the Board prepared a successor 3 year Corporate Plan (2024-2027), a cardinal requirement under the NWSC Act sect. 19. This was submitted to the Minister of Water and Environment, and it gives a clear direction of where we want to be in the next three years. The Plan provides for the five year projections to align with the Government strategic aspirations under the NDP framework. We shall continue making valuable contribution to the Government's policy and strategic direction with focus on; (a) supporting production and industrialization, (b) water for all to increase coverage and promote health and equity, and (c) effective private sector involvement with emphasis on local content.

I wish to thank the Government and our Development Partners for the continued support as we broaden our infrastructure base to meet the growing needs of WatSan services by Ugandans. Through close collaboration with our Partners, we expect to complete the following key WatSan projects in the planning period 2024-2027;

- The Kampala Water Lake Victoria Water and Sanitation Project
- Integrated Water Management and Development Project (IWMDP)
- Integrated Program to Improve Living Conditions in Gulu Phase II
- South-Western Cluster Water and Sanitation Project
- Kyankwanzi Water Supply Project.
- Upgrading of the Kalungu Water Supply System
- Soroti Water Supply Project
- Lira Water Supply Improvement Project
- Kanungu Water Supply Project

My special tribute to Management and Staff. You are such an invaluable resource that have competitively handled the increased demands and activities in the Organization. The Board commits to give the necessary support and shall unwaveringly continue exercising our oversight role to ensure effective implementation of the aspirations of the Corporation aimed at bettering service delivery to meet the expectations of our stakeholders.

For God and My Country



Eng. Dr. Badru M. Kiggundu
Chairman, Board of Directors

Managing Director's Statement



Proud to be reaching
19,000,000 million
Ugandans in 276 (Cities,
Municipalities & Town
Councils) covering over
10,800 villages

Dr. Eng. Silver Mugisha
Managing Director

It is with great pleasure that I present to you the Annual Report for the FY 2023/24. I thank all our stakeholders for your specific contributions during the year. Special tribute goes to; the staff for the work well done, Management for the good decisions made, the Board for the wise resolutions passed and our customers for timely payment of the water bills.

It's on account of the invaluable contribution and synergies with our stakeholders that we were able to register the following achievements during the FY 2023/24;

- i. Turnover increased by UGX 72 billion, from UGX 550 billion to UGX 622 billion.
- ii. Registered a growth of UGX 11 billion in the operating profits, from UGX 131 billion to UGX 142 billion
- iii. Our geographical coverage increased by 3 Towns, from 273 as at June 2023 to 276 Towns, covering 10,800 villages with population of 19 million being served, as at end of June 2024
- iv. Our water production capacity per annum increased by 4.7 Million cubic meters, from 170.8 million cubic meters in FY 2022/23 to 175.5 million cubic meters in the financial year ended June 2024.
- v. The NWSC Customer base grew by 6%, from 892,099 as at June 2023 to 943,984 consumers as at June 2024, and,
- vi. Our Pipe Network grew by 669 km from 22,646 Km to 23,334 km during the FY 2023/24.

On the project axis, during the financial year, we completed Extension of water supply services to EACOP facilities and Upgrading of Bushenyi water supply projects. Most of the on-going projects will be completed in the planning period 2024-2027.

We have successfully come to the end of Corporate Plan period 2021-24, the challenges notwithstanding. I wish to thank the Board for the continued strategic direction and for successfully guiding the preparation of the Corporate Plan (2024-2027). Your invaluable input in the preparation process will certainly take us miles in meeting the needs and expectations of our valued and esteemed stakeholders.

To our customers; you are the reason we exist. We purposely packaged our Plan for the period 2024-2027 to; (a) improve customer experience, (b) improve water supply and sewerage services reliability, (c) pursue water for all agenda; and (d) have our customers directly benefit from the corporation's efficiency gains.

We undertake to focus our water supply and sewerage services in a way that effectively supports the Government Strategic Focus Areas of (a) health, (b) industrialization, (c) socioeconomic development, (d) equitable access, (e) environmental protection and conservation and (f) good governance.

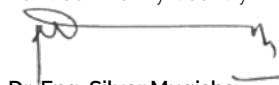
Our Workforce; we want to assure you that, we value your contribution to the Corporation and commit to skill, facilitate and support you to be more productive during and after your engagement with NWSC.

Our Development Partners and financiers, you have greatly impacted on NWSC infrastructure growth and service delivery drive. Your contribution cannot therefore be taken for granted. We commit to productively engage you to explore various funding options for NWSC investment programmes. We have set out to maintain a high credit rating and to ensure accountability, cost efficiency and value for money in our capital investments and infrastructure development programmes.

To our Service Providers: without your inputs, our operations and service delivery would be challenging. We commit to an improved and sustained fulfilment of our obligations to you; and to long term mutually beneficial engagements. Our continued engagements should also lead to more local content.

In a special way, I wish to thank the Government of Uganda, without whose invaluable support, our service delivery efforts would be in vain. On behalf of the Corporation, I commit our continued value for money service delivery in line with our Vision of being 'the Leading Customer Utility in the World', and to the expectations of all our stakeholders.

For God And My Country



Dr. Eng. Silver Mugisha
Managing Director



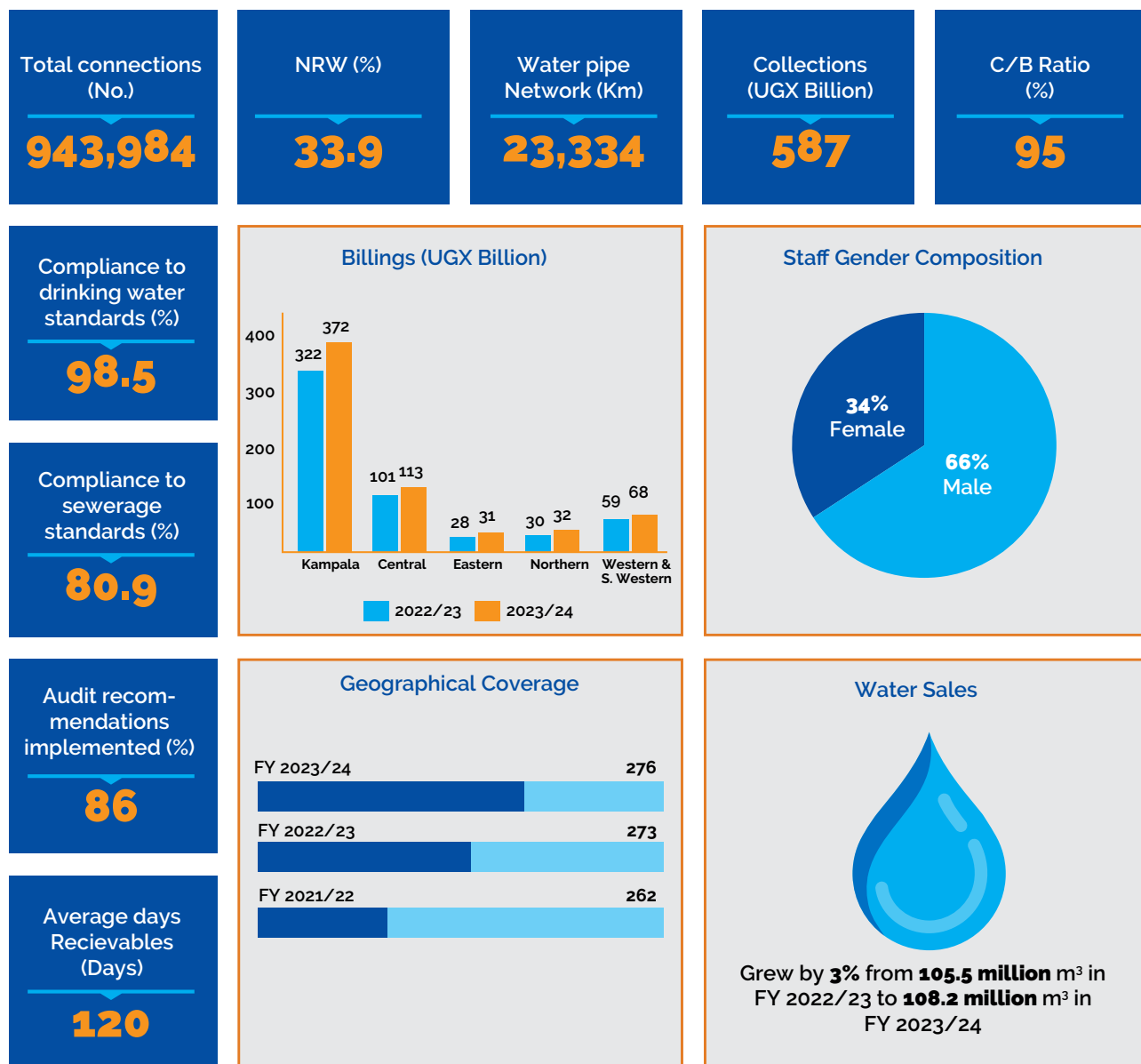
Awards and Recognition

NWSC is a customer-centered Organization. Over the years we have invested heavily to improve and expand the infrastructure. We have continuously re-engineered our processes to strategically fit within the changing environment and ensure the quality of our services is not compromised. Our efforts have earned us recognition and awards from several local and international bodies over the years.



*The Managing Director of National Water and Sewerage Corporation (NWSC), Mr Silver Mugisha, (c) poses with his **Outstanding Contribution to Water Management and Science Award** by the International Water Association (IWA) at IWA President's Dinner in Toronto, Canada.*

Our Performance Highlights



NWSC Staff at the 5th Graduation Ceremony - Graduates in MSc in Water and Environmental Management

Our Trend of Five Years

Our Five Year Journey has been characterized by systematic performance improvement. The key indicators gauge and guide our performance tracking taking into account our strategic outlook buttressed by the NWSC Corporate Plan and implemented through our annual budget. The following matrix is a clear manifestation of our commitment to continual improvement through quality and sustainable service delivery to the delight of our customers.

Table 1: Our Key Performance Indicators

Key Performance Indicator	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Water Services					
Number of Towns (Nos.)	258	258	262	273	276
Water Service Coverage (%)	84	84	84	84	84
Water Production (Million m ³)	140	144	164	171	176
Water supply (Million m ³)	132	137	158	162	164
Water Sales (Million m ³)	87	90	102	105	108
Non-Revenue Water (%)	34	34.5	35.5	34.9	33.9
Total Water Connections (Nos.)	724,006	775,794	857,347	892,099	943,984
Total Public Stand Pipes(Nos.)	21,600	24,867	28,858	29,088	29,926
Total water pipe network (Km)	19,974	20,490	21,794	22,646	23,334
Sewerage Services					
Sewerage Service coverage (%)	23	23	23	23	23
Total Sewer Connections (Nos.)	23,914	25,180	28,007	28,703	29,577
Total Sewer Extensions (Km)	693	715	751	762	766
Financial Performance					
Turnover (Billion) - (UGX) (Net VAT)	463	461	519	550	622
Billing (Billion) – (UGX.) -VAT Inc.	424	430	487	540	616
Collections (Billion) - (UGX) – VAT Inc.	391	435	469	492	587
Collection Efficiency (%)	92	101	96	91	95
Debt Age (Months)	3.6	3.3	3.0	4.0	4.0
EBITDA (Billion) - (UGX)	103	106	123	131	142
Staff Number (Nos.)	4,082	4,244	4,476	4,600	4,600
Staff Productivity (Nos.)	6	6	5	5	5

Our Risks and their Management

Our Enterprise Risk Management (ERM) Framework and Risk Management Policy

We have a revised Risk Management Policy that was approved and adopted in 2022. This policy is based on the "three Lines of the Defense Assurance Model (Implementation team, Risk Management team and the Audit team). This model helps to facilitate the process of giving assurance to the Board, Management and other stakeholders that NWSC is financially secure from the key risk exposures it faces.

Our ERMF outlines how we manage risk across the Corporation. It gives us the structure to manage existing risks effectively in line with our Risk Appetite, as well as allowing for holistic risk identification, all aimed at ensuring the Corporation's operational business continuity as well as sustainable growth and service delivery.

The Risk Owners

- i) **The Board of Directors** who have the overall primary responsibility for; a) approving and determining our risk appetite strategy and tolerance b) oversight on the risk mitigation activities and c) approving resources to implement risk mitigation measures.
- ii) **The Management Committee** whose responsibilities include identification of risks and implementation of mitigation measures. The risk owners across the various management teams at the different levels have the primary responsibility of supervisory oversight over internal controls, procedures, and cost effectively minimizing and mitigating risks in their respective functions and areas of jurisdiction.

The Risk Management team is responsible for the overall second-line of-defence related to risk management, which involves oversight and challenging of the risk management actions of the first line (i.e. risk owners). They also undertake assessment and profiling of risks, escalating risk incidents, coordinating implementation of risk mitigation measures, staff training & awareness on risks and providing quarterly risk management information and reports.

Key Risk undertakings in the financial year

Our risk management approach is at the heart of our business and is central to us in achieving sustainable growth and performance. We have made progress on the following key priorities:

a. Incorporating Risk Management into our strategy

A detailed risk identification and assessment of the Corporate Plan aligned to the 3-Year Strategic Goals with respective mitigation measures was carried out. These were then mainstreamed through the Annual Action Plans of the various Directorates and Departments of the respective risk owners and are monitored on a regular basis to ensure that the achievement of the Corporate Goals is not compromised.

b. Managing Climate Risk

Managing the risks from climate change is a core element of our strategy. We made good progress during the last financial year in embedding Climate Risk considerations across the Corporation in order to conserve the environment and bring out the best combination of economic and environmental costs and benefits. Such initiatives included;

- i) Restoration of biodiversity lost and maintaining catchment for our water sources as a restricted area.
- ii) Protecting raw water sources in order to guard against pollution caused by human activities.
- iii) Restoring degraded water catchment areas to ensure that the quality & quantity of raw water is guaranteed for future generations and
- iv) Tree planting in selected communities.

Going forward, NWSC has made it a policy that all new water projects will have components for catchment protection & restoration.

c. Technology and Innovation

Our technology capabilities are delivering our strategy of being a digital driven second-line of defence function, supporting first-line driven risk management processes. We have

automated a number of workflows to support review and validation. We have continued to expand our Enterprise Governance, Risk and Compliance with automated workflows in Operational Risk, Business Continuity, and Assurance.

d. Policy documentation

Management has transitioned to a new Risk Appetite and Risk Policy with particular emphasis on data analysis to improve assessment turnaround time. The Risk Profiles, Dashboards and Heat Maps provide a knowledge repository for the Risk and Compliance advisory teams.

e. Funding Gaps for Investment

We put a lot of emphasis on infrastructure growth and development. This is intended to meet the growing demand for water and sanitation services. The funds for Capital Investment are mainly provided by the Government of Uganda and the Development Partners. The Corporation also sets aside part of the internally generated resources to finance minor Capital Investments.

Due to competing priorities, the financing-gap for investment in Water and Sanitation infrastructure has continuously grown. This has been worsened by the economic downturn arising from the external factors as well as the spillover effects of the COVID19 pandemic.

Our tariff is not a full cost recovery and this impinges on our capacity to finance investments using internally generated resources. As a result, a limited number of planned projects have taken off. To address this challenge, the Corporation is taking the following measures;

- i. Continuous engagement with Government and the Development Partners for their support to the water sector.
- ii. Opt for medium- term commercial financing from the local banks to finance critical infrastructure needs.

f. Reducing the impact of supply chain interruptions for our key inputs

Extended supply chain issues due to the impact of the Russia-Ukraine war has increased our cost of production especially the cost of imported pipes, water meters, water treatment chemicals and diesel fuel used in some of our water treatment plants. To avert this, we have put emphasis on;

- i. Placing orders early in order to reduce the impact of shipping delays.
- ii. Having two alternative suppliers for each of the key inputs to avoid over reliance on one supplier.
- iii. Timely payment of key suppliers so that they are able to supply these items in time.



Benchmarking; NWSC Staff training on safety measures at work place by Uganda Breweries Limited

Our Business Model

The customer is the reason the Corporation exists. We have put in place a number of mechanisms through which customers can engage with us. We take customer feedback seriously and endeavour to offer timely solutions to their concerns.

Customer Relationship Module

The Corporation has designed a Customer Relationship Module (CRM) to receive complaints or comments from all sources. Complaints can be through walk-ins, emails, phone calls and social media platforms. NWSC gives feedback to the customers on how their complaints have been addressed. During the FY 2023/2024, 213,257 complaints were received and 213,190 were resolved (99% resolution rate).

Stakeholder Engagements

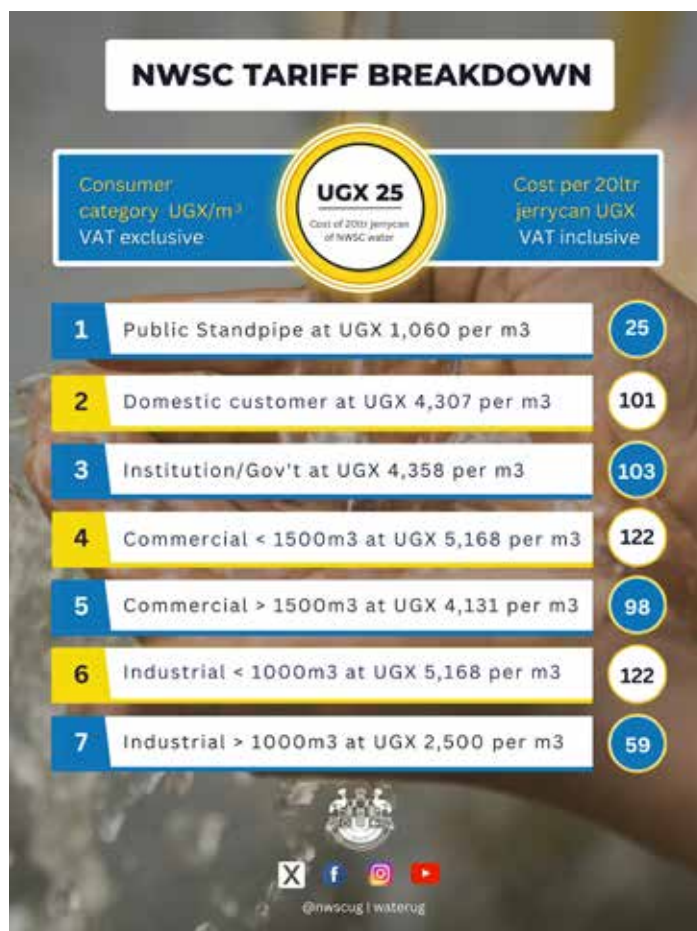
Members of the Management Committee and the Board of Directors make visits to various Areas of Operation, and engage with Local Leaders, Customers, and the Public. During these engagements, Management shares with the public the challenges in the Area, what NWSC is doing to address them and makes appeals to the local leaders and the community to own and support the Projects being implemented by NWSC in the respective areas. This is also an opportunity for the public to speak directly to NWSC Management about the quality of services they are getting.

Water Committees

Water Committees have been set up in all our Areas of Operation. They consist of the NWSC Area Management, Local Council and Municipal leaders. The Committees assist the Corporation in addressing the key challenges affecting the provision of water and sewerage services in their respective Areas. Through these Committees, NWSC updates local leaders about the upcoming development programs (Water Extensions and other Infrastructure Projects) and asks for their participation and support. The leaders also give their feedback on the NWSC services in their Areas.

Tariff Structure

NWSC has a well-defined tariff structure, which is approved by the Minister of Water and Environment. The tariff is adjusted periodically whenever there are significant changes in the macro-economic dynamics that affect the cost of inputs. The NWSC Tariff Structure with effect from July 2024 is presented as follows;





Improving Customer Service Through Digital Transformation

NWSC customers have been enjoying NWSC online services for over 20 years. Most of the services are accessed through simply visiting the NWSC website. The services include among others;

Electronic billing

This is an electronic version of the traditional NWSC bill/invoice. The electronic bills (e-bills) were introduced with a view of phasing out the physical paper bills that were previously being delivered door to door. It also includes a provision for accounts statements to the customers with the aim of making it easier for customers to access, receive and manage their water and sewerage bills. Customers now receive their bills by text messages or email at the end of every month showing volume of water consumed, tariff applicable and the outstanding bill. Attached to the message, is a link which they can click and view a detailed water bill on their phones.

Online Payments Platforms

NWSC provides many options to make it convenient and comfortable for our customers to pay their water bills. These include; Electronic Funds Transfer, Mobile Banking, Mobile Money Payments and Direct Debit. The above payment options enable customers to pay their bills from anywhere at any time.

New connections application

The new connections module was launched to enable customers apply for new water connections through the NWSC website, by clicking on the new connections module and following the prompts. All the new connection processes can be completed without the need for the customer to visit our offices.

The Waterman (Customer service and feedback platforms)

Through our online presence on X (formerly Twitter), WhatsApp, NWSC website and Facebook, NWSC is able to receive real time customer complaints and provide feedback. The water man is available 24/7.

NWSC Mobile App

The NWSC Mobile app is a handy tool designed to improve customer experience. It is integrated with the Customer Database, Billing and Collections Systems. It can be installed on any mobile devices and provides customers with their real time balances, bills and any other information relating to their accounts. The app also enables customers to pay their water bills through the various online payment platforms.

Customer Charter

1. Water Supply Reliability

a. Our Commitment

- Provide safe and reliable water supply that meets customer needs
- Operate and maintain water pipe network up to the water meter on customer property
- Manage water pressure and flow across our pipe network.
- Implement effective pressure and leakage management techniques to control leaks, conserve water and assist in minimizing pipe failures
- Respond to leaks and bursts within six hours of awareness
- Notify the public within three days where there is planned supply disruption
- Respond to unplanned interruptions and restore normal supply within the shortest time possible
- Restore supply to the expected quality after any technical works

b. Customer Obligation

- Maintain all fittings and pipe networks after the water meter
- Regularly check taps and fittings after the water meter for leaks
- Engage a professional plumber to immediately repair any leaks that may occur after the meter
- Inform us immediately in case of any leakages on the water connection before the meter
- Seek advice from NWSC in case of works at customer property that may damage water pipes and fixtures
- Use water efficiently
- Inform us of any suspected or detected illegal water use
- Report any damage to NWSC water pipes, fittings and installations
- Reporting any service interruptions using our toll free lines or other channels 0800200977, 0800300977, twitter @nwscug, facebook waterug or visiting our nearest office.

2. Water Quality

a) Our Commitment

- Supply water that is safe for human consumption
- Regularly monitor and assess the quality of water supplied
- Publish regular water quality data on our website

b) Customer Obligation

- Ensure that all the internal plumbing system is well maintained
- Regularly clean and cover water tanks
- Report any water quality concerns using our toll free lines or other channels.

3. Sewerage Services

a) Our Commitment

- Operate and maintain the sewerage services up to the inspection chamber/manhole at the premises
- Collect, treat and safely dispose off sewage effluent
- Monitor the quality of our treated sewerage before it returns to the environment
- Ensure that the sewerage effluent discharged meets the WHO standards
- Respond and rectify sewerage overflows in our network within 6 hours of reporting.

b) Customer Obligation

- Maintain sewerage pipes within the customer premises
- Use a sink strainer and fat traps in the kitchen
- Only flush human waste and appropriate toilet paper down the toilet
- Ensure customer private storm water drain is NOT connected to the NWSC main sewerage system
- Always consult NWSC in case of any excavations within the sewerage service network
- Immediately report any overflows, abuse, misuse or theft of manhole covers and make any inquiries using our toll free lines or other options.

4. Meter Management

a) Our Commitment

- Read the water meter following a regular schedule to maintain consistency of reading periods
- Where a meter is not accessible or cannot be read, we will estimate a reading based on the customer previous consumption levels.
- Replace the meter in case it is found to be defective in accordance with our meter replacement policy
- Provide the customer with a meter service request form detailing the status of the meter and particulars of the remover before it is taken to our meter Laboratory.

b) Customer Obligation

- Ensure that the meter at the customer premises is accessible by NWSC staff
- Protect the water meter at the premises from theft, potential damage and tampering
- Meet the replacement cost in the event that the meter is damaged or stolen at your premises
- Report any inconsistencies, leakages, malfunctions observed on the meter using our toll free lines or other options

5. Billings and Payments

a) Our Commitment

- Issue regular, clear, accurate and understandable bills, including information such as; customer reference number, meter readings, consumption, applicable tariff, balances outstanding, and consumption period.
- In case of proven erroneous billing, carry out adjustments in line with the approved procedure.
- Update customer account within 24 hours of making payment.
- Issue reminder notices in the event that water bills are not paid by the due date.
- Respond to all customer complaints of commercial nature within one day and technical complaints within three hours of receiving the complaint.

b) Customer Obligation

- Responsible for bills arising out of leaks after the meter.
- Carry out repairs and maintenance after the water meter to avoid disputable bills.
- Pay water bills.

6. New Connection

a) Our Commitment

- To connect paid customers within 30 working days

b) Customer Obligation

- Apply for a water connection via www.nwsc.co.ug or any branch office.
- Provide documents required; proof of ownership, National ID, Passport size photograph, business registration documents.
- Get permission from Landlord if connection pipes are to pass through third party property.
- Pay new connection fees, as assessed by the Corporation.



Vision, Mission and Values

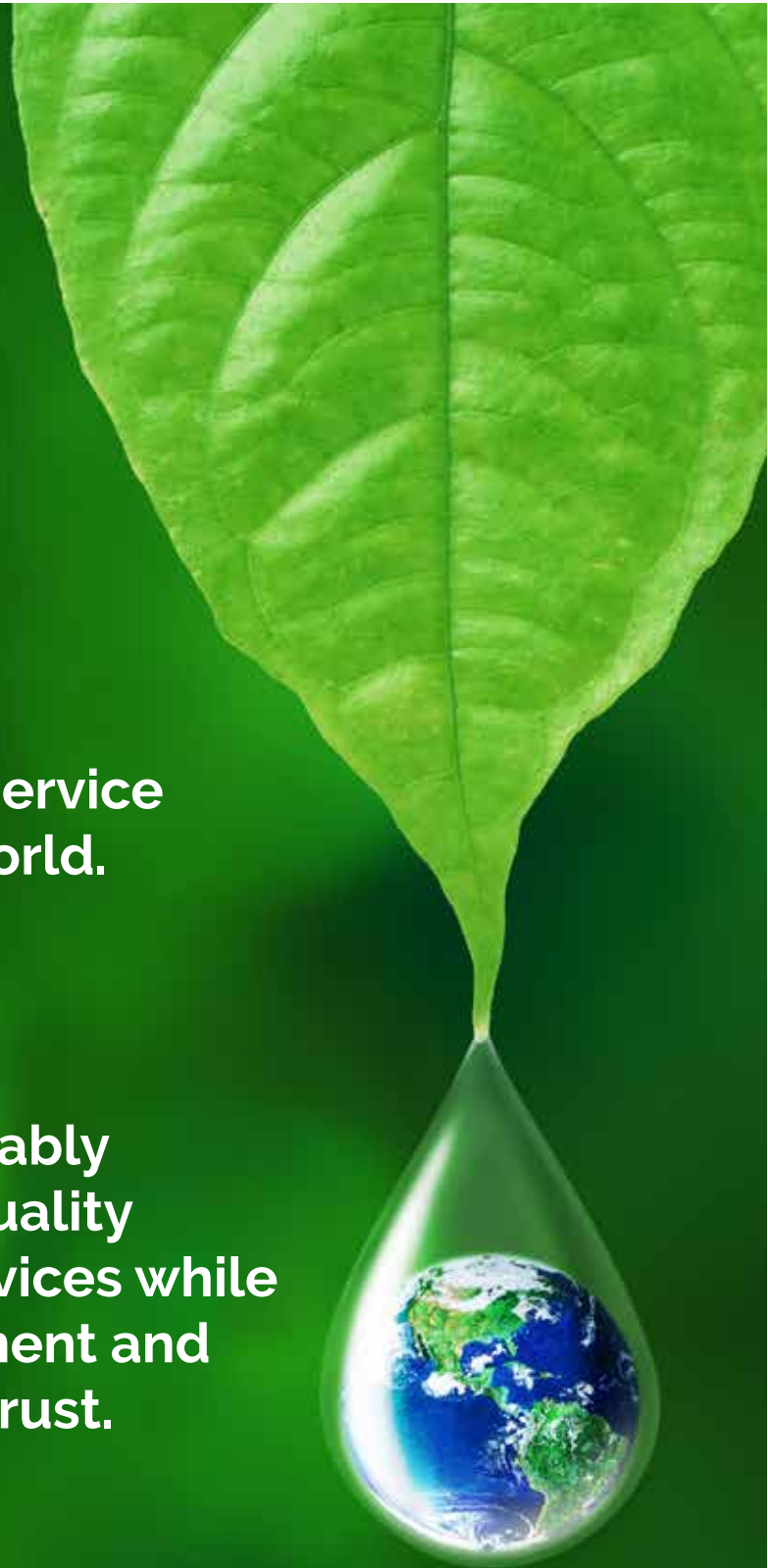


Vision

The Leading Customer Service Oriented Utility in the World.

Mission

To sustainably and equitably provide cost effective, quality water and sewerage services while conserving the environment and enhancing stakeholder trust.



Our Values

Professionalism

We focus on developing staff competence, efficiency and effectiveness.



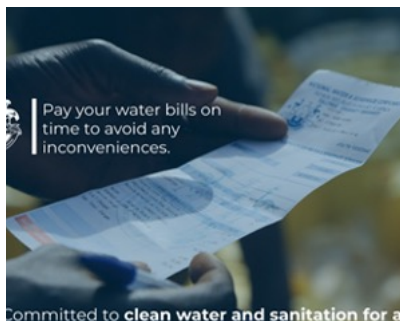
Innovation

We continuously develop and apply creative solutions towards improved service delivery.



Integrity

We embrace honesty, fairness and openness in everything we do.



Excellence

We look for and promote proficiency in all aspects of service delivery.



Teamwork

We invest our time and efforts in developing team spirit to achieve our common goals.



Result-Oriented

We strongly believe in effectiveness and efficiency in service delivery.



Reliability

We emphasize consistency and timeliness in all aspects of our business.





Our Strategic Focus

Our Strategic focus is summarized in the NWSC Corporate Plan (2024-2027), which is aligned to the National Development Plan, Government Manifesto (2021-2026), Water and Environment Strategic Sector Investment Plan (2018-2030), Vision 2040, and the Sustainable Development Goals (Goal 6), as well as the Performance Contract Framework between NWSC and the GoU.

Our Strategic focus has five years projections and forecast (2024-2029) for better alignment with the five year National Strategic Planning Framework. The Strategic Focus Areas over the next five years include; (i) Learning and Capacity Development, (ii) Technology and Process Innovation, (iii) Customer experience, Corporate Social Investment and Partnerships, (iv) Innovative Investment Financing and Cost Efficiency



NWSC Strategic Outlook (2024-2029)

Our Strategic Outlook is to profile National Water and Sewerage Corporation (NWSC) as a Utility that is increasingly vibrant, with robust financial and technical self-reliance capabilities, effectively responding to the ever-changing business environment.

Strategic Purpose

The strategic purpose is to ensure that NWSC income is effectively utilized to provide water and sewerage services in a customer oriented and in an environmental friendly manner, while targeting water and sanitation for all within NWSC areas of jurisdiction.

Strategic Focus Areas (SFAs)

In order to achieve the broad strategic outlook and purpose, the following four areas constitute our strategic focus and intent.

1. Learning and Capacity Development

We purpose to continue steering NWSC on the path of a learning organization. Our training and capacity development programs should effectively create an appropriately skilled, competent and professional workforce with a shared vision that is capable of delivering on our vision and mandate and that is adequately adaptive to the changing business and operating environment.

2. Technology and Process Innovation

We intend to proactively and progressively adopt new and reliable technology options in a bid to (a) improve operational efficiency, (b) support cost optimization initiatives, (c) support business growth, (d) enable enhanced and effective decision support systems, (e) improve customer experience and (f) promote reliable service delivery, among others. We are cognizant of the fact that effective technology adoption will have to be buttressed by innovation and more specifically, we will put emphasis on supporting in-house process innovations.

3. Customer experience, Corporate Social Investment and Partnerships

We purpose to build on our culture of being a customer-oriented utility. This is to enhance customer experience towards creating delighted customers and shareholder value, as well as service delivery beyond stakeholder expectations. We shall regularly update our customer charter that reflects customer and stakeholder needs and expectations. In addition, we shall reflect the entire spectrum of customer interface in our service delivery chain from new connection application to payment of bills. This will be achieved through delivering a service that complies with the Customer Charter..

4. Innovative Investment Financing and Cost Efficiency

In order to ensure business profitability and sustainability, NWSC will explore mechanisms of reducing, optimizing and/or containing operational costs while maintaining a high level of quality services through innovative approaches. NWSC will continue to explore non-traditional funding sources that include among others; market financing and public private partnership to finance infrastructure development projects.

Global Corporate Plan Goals and Targets (2024 – 2029)

We plan to expand our WatSan infrastructure and National footprint through expansion of our geographical coverage from 276 to 350 Towns by June 2029, in collaboration with the Ministry of Water and Environment.

To effectively serve our stakeholders, we set seven (7) global goals, which define our Strategic intent over the period 2024-2029;

- (i) Increase the customer base from 950,000 to 1,250,000 water connections.
- (ii) Increase the population served from 19 million to 25 million people.
- (iii) Improve overall Non-Revenue Water performance from 34% to 30%.
- (iv) Increase Annual Turnover from UGX 643 billion to UGX 745 billion.
- (v) Increase Total Asset Base from UGX 4.5 trillion to UGX 6.2 trillion.
- (vi) Improve Staff Engagement Index from 70% to 80%.
- (vii) Maintain a minimum Customer Satisfaction Index of 80%.

Table 2 below provides an annual breakdown of the NWSC Corporate targets over the period 2024 - 2029:

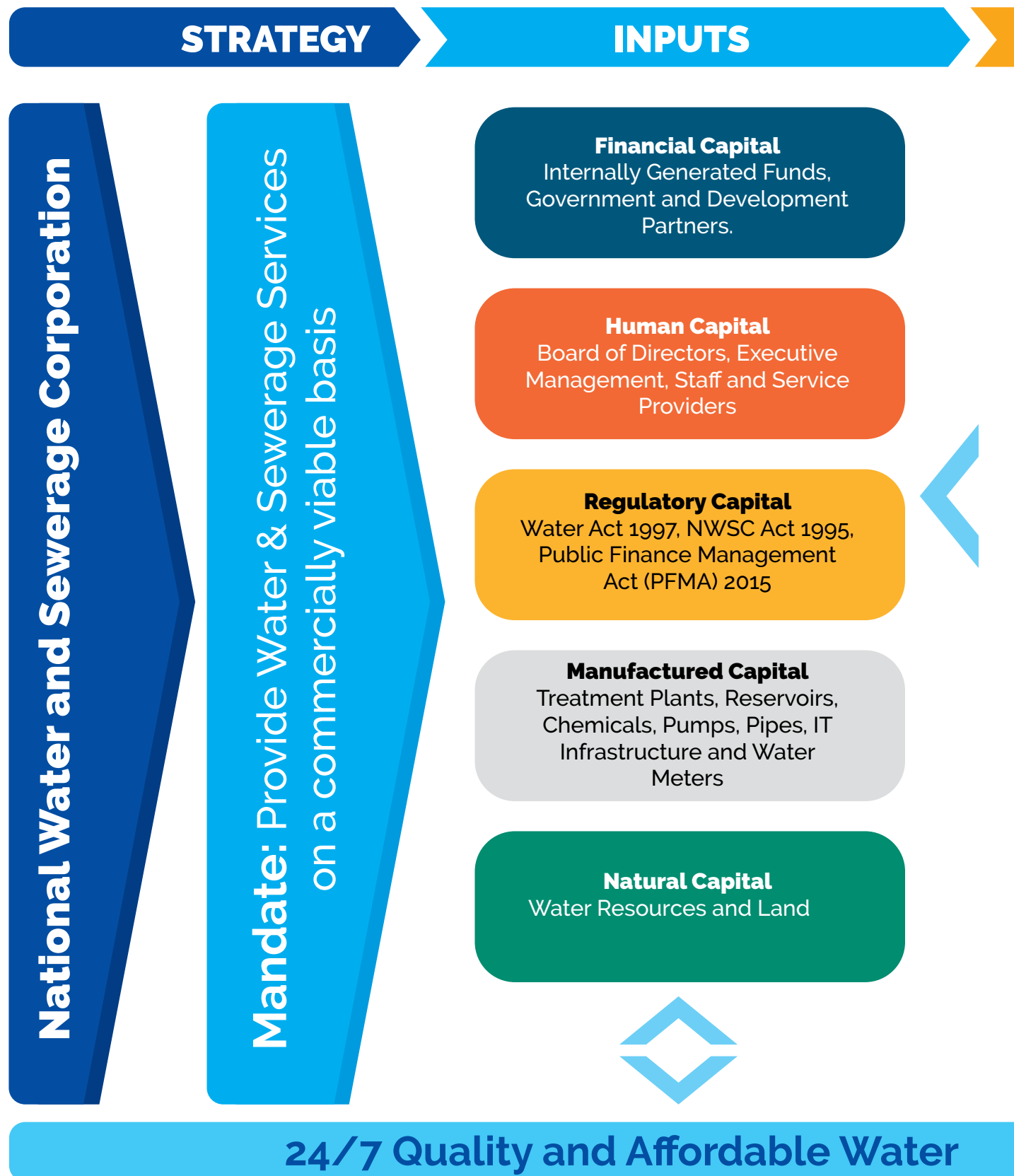
Table 2: Global Corporate Primary Targets (2024-2029)

#	Key Performance Indicator	Baseline (2023/24)	Year 1 (2024/25)	Year 2 (2025/26)	Year 3 (2026/27)	Year 4 (2027/28)	Year 5 (2028/29)
1	Customer Base - Total Water Connections (Nos.)	950,000	1,015,000	1,075,000	1,135,000	1,195,000	1,250,000
2	Population Served (Nos.)	19,000,000	20,200,000	21,400,000	22,600,000	23,800,000	25,000,000
3	Non-Revenue Water / NRW (%)	34%	33%	32%	31%	30%	30%
4	Annual Turnover (Billion) - (UGX) (Net VAT)	643	662	682	702	723	745
5	Total Asset Base (UGX-Trillion)	4.50	4.70	4.90	5.1	5.6	6.2
6	Staff Engagement Index (%)	70%	80%	80%	80%	80%	80%
7	Customer Satisfaction Index (%)	80%	80%	80%	80%	80%	80%



How We Create Value

At NWSC we aim at creating value to all our stakeholders by providing quality services in an equitable, cost effective and sustainable manner with a keen conscience to our environment



OUTCOMES AND IMPACT

Customer Value

Employee Value

Shareholder Value

Regulatory Value

Value to Society

Processes

- Administration & Management
- Investments
- Water Production
- Water Treatment
- Water Supply and Distribution
- Procurement
- Water & Sewerage Connections
- Billing and Revenue Collection
- Wastewater Collection, Treatment and Disposal

Outcomes

- Innovations
- Good policies
- Rewards & incentives
- Reliable Data base
- Stakeholder engagements
- Website & social media platforms
- Timely feedback

Impact

Customer Value

Safe, reliable and affordable water and sewerage services.

Employee Value

Motivated staff, Job satisfaction, Team spirit and job security.

Shareholder Value

Increased shareholder value; Increased service coverage

Regulatory Value

Good governance Structure, Increased tax base, Service expansion

Societal Value

Employment, Environmental protection, support through CSR, Access to Information 24/7
(www.nwsc.co.ug)

and Sewerage Services

Stakeholder Engagement & Materiality

The Corporation has a diverse range of stakeholders who include; **Consumers, Government, Development Partners, Suppliers, Employees and the Community**. While focusing on supplying of water and providing sewerage services, we take into consideration the need to balance this mandate by meeting stakeholder expectations. We constantly engage with our stakeholders to understand their dynamic expectations and strive to meet them. Our main stakeholders and the importance attached to them are summarized below;

Our Stakeholder Mapping & Analysis

Government

Importance: Sole equity owner, support access to safe water and sanitation services through provision of investment finance, Policy and Regulatory framework.

Engagements;

- Present budgets, work plans and strategies for approval.
- Make quarterly and annual reports to Government.
- Participate in Parliamentary Committee meetings to present our plans, achievements and challenges.
- Working closely with other Government Ministries, Departments, Agencies and Local Governments (MDALs) in the implementation of Government programs.
- Payment of taxes to support Government programs.



H. E The President at the Commissioning of Namasuba Upgrade Project



(2nd from left) Rt. Hon Deputy Speaker of Parliament with the Natural Resources Committee of Parliament at the Inspection of Katosi Water Supply Project.



Eng. Johnson Amayo (DMD-TS) gives the Hon. Minister of Water & Environment, Hon. Sam Cheptoris (1st left), a brief about Katosi Water Supply Project .



From Right; Mr. Alfred Okidi Okot, Permanent Secretary ; Hon. Minister of state for Environment Hon. Beatrice Anywar Atim – in yellow dress at the AfWA Conference.

Consumer

Importance: Pay their bills, consume our services, give us feedback, market our services and support our growth.

Engagements:

- Monthly meter readings and issuing of bills.
- Prompt communication on service interruptions.
- Annual update of customer charter.
- Annual customer satisfaction surveys (CSS).
- Social media platforms for customer interactions and engagements which include; NWSC website, X (formerly twitter), WhatsApp, Facebook, YouTube and Instagram.
- 24-hour toll free call Centre.
- Various payment options that are convenient to our customers. These include Bank counters, direct debit, mobile money and NWSC App.
- 224 branch offices spread in the various parts of the Country.
- E-Branch where customers can access various services like new connections.

Development Partners

Importance: Contribute funding to our capital development projects and support capacity development programmes.

Engagements:

- Provide work plans and reports on a quarterly basis.
- Participate in Donor Conferences to understand their changing priorities.
- Participate in project review meetings with the Development Partners.



Engaging with Development Partners

Community

Importance: Gives us feedback, they are affected by our actions and keep an eye on our assets and infrastructure and assist in implementation of our projects.

Engagements:

- Sensitize communities through Water Community Communication Clubs (WACOCO).
- Visiting public places to market our services.
- Public talk shows and sensitization programs.
- School Water & Sanitation Clubs (SWAS) to create awareness about water, sanitation and environment among children and youth.
- Press releases to educate the general masses about our plans, programs and challenges.
- Participate in programs/seminars/workshops geared towards creating community awareness and inclusion in planning/implementation of programmes.



Donation of hand washing facilities to one of the SWAS Club member School of St. Mary's Namagunga

Employees

Importance: They run the business, they interface with all other stakeholders and possess key skills required in our business..

Engagements:

- Clear working terms and conditions of services
- Written Work instructions, health and safety guidelines.
- Regular meetings between Staff and Management.
- Laid down procedures for resolving conflicts.
- Staff social activities like sports, and training workshops.
- Quarterly Performance Appraisal Target setting
- Quarterly Performance Appraisals and Reviews.
- Whistle Blower Policy to encourage staff to report wrong doings.
- Coaching and mentoring with the Management teams.
- Regular visits to offices by Management and Board.



NWSC Staff being sensitised on Retirement

Suppliers

Importance: Provide in-puts required to our business, provide working capital. (Credit sales) and provides services/ works that support our business.

Engagements:

- Advise the suppliers on the in-puts required.
- Regular negotiation and review of business terms
- Prompt payments of the amount owed to suppliers.
- Provision of Semi-Annual Accounts.
- Regular meetings with individual suppliers to resolve any trade conflicts.
- Direct calls
- Comfort letters to facilitate access to credit.
- Confirmation of supplier balances to their auditors.



Our Commitment to Sustainability

National Water and Sewerage Corporation (NWSC) is committed to ensuring economic, financial, social and environmental sustainability in all its Areas of Jurisdiction as we deliver our core mandate of providing safe water and sewerage services.



One of the Beneficiaries from the Stand-pipes constructed under the SCAP 100 Project.

Introduction and Overview

The governance framework in place ensures that the business sustainability and going concern assessments are evaluated time and again. Our framework is driven by the view that the real-time creation of value for shareholders and community enhances the long-term viability of the Corporation. This Framework has been designed to ensure that in fulfilling our core mandate, NWSC conducts itself in a way that respects the social contract it has with society to create long-term value.

The framework features a core set of policies and procedures supported by a governance structure designed to ensure we address the most material issues to our key stakeholders and wider society.

The Managing Director, together with the Management Committee take the overall day-to-day responsibility for sustainability, with the Board having a strategic setting, oversight and monitoring of implementation responsibility. The Risk Management Department is charged with monitoring and reporting on the status of compliance with the sustainability framework.

Our Sustainability approach is anchored on our Mission "To sustainably and equitably provide cost effective and quality water and sewerage services while conserving the environment and enhancing stakeholder trust".

At NWSC, we take account of the need to meet our present development needs without compromising the ability of future generations to meet their own needs. In our business, we are conscious of the fact that there is interdependence of economic, social and environmental factors. The interests of the poor and other special interest groups are mainstreamed in implementation of our plans and budgets. Therefore, in addressing sustainability issues, we go beyond the legal requirements and industry standards.

We measure our success as a derivative of the quality and range of products and services we offer and how we impact on the environment and the communities in which we operate.

This section discloses and gives accountability to our stakeholders on the Corporation's performance towards sustainable development in line with the guidelines issued by the Global Reporting Council. We are also guided by the United Nations Sustainable Development Goals (SDGs), Agenda 2030 on Social and Economic Development, especially on clean water and sanitation, achieving food security, eradication of poverty, good health, social justice and minimizing the negative impact of climate change on the environment.

It also provides a balanced presentation of the sustainability performance, results and outcomes of NWSC for the FY 2023/24 categorized under environmental, financial & economic and social sustainability.



Environmental Sustainability

NWSC works closely with different stakeholders (NEMA, Directorate of Water Resource Management and NFA) to ensure full compliance with the environmental laws. However, prolonged droughts, flooding and encroachment on the catchment areas have presented enormous challenges to our operations.

The Corporation is implementing a number of programs aimed at protecting the environment and they include; catchment protection measures, involving school children in water and sanitation activities and tree planting campaigns. These are voluntary measures which go beyond the requirement to comply with environmental laws and conservation.

Compliance with Water Abstraction and Wastewater Discharge Regulations

The NWSC complies with the Water Abstraction and wastewater Discharge requirements as provided for in the Water Act Cap 152 and the Water Resources Regulation 1998. Water Abstraction and Discharge Permits are obtained from the Ministry of Water and Environment to make sure that the use of water resources is environmentally friendly and encourages sustainable development. These controls also ensure that water is not treated as a free good but as a good with a value to be paid for. As at 30th June 2024, the Corporation had 282 valid abstraction permits.

Sensitization of communities and local leaders

NWSC works with the Local Source Protection Committees to sensitize the local communities and their leadership about the dangers of activities that damage water catchment areas. Such activities include; farming, human settlement, industrial establishments, and sand mining among others. Sensitizations are carried out through meetings, local radios, televisions, places of worship, public address systems and local markets

Supporting Income generating activities for local communities

The people who derive their livelihood from the catchment area tend to lose out due to regulation of activities there. We therefore engage the local people in the catchment restoration works like planting of trees, papyrus and other grasses. The Corporation also gives financial support to the communities to engage in economic activities that do not negatively impact the catchment areas.

Catchment Protection

The Corporation has deep commitment to protecting our water sources and restoring the degraded water catchment areas to ensure that the quality and quantity of raw water is guaranteed for the future generations. The Corporation has incorporated Catchment Protection as a component under its Projects. This has been mainstreamed in some of the implemented projects including Katosi Water Supply Project, IWMDP Arua, Mbale, Gulu and Bushenyi. Some of the key undertakings include;

- Demarcation of the river banks to prevent continuous degradation.
- Restoration of the buffer zones of the rivers; planting of suitable tree and grass species.
- Community sensitization (within the catchment areas).
- Stabilization of the collapsing river banks by construction of gabions.
- Promotion for rainwater harvesting to avoid misuse of water in homesteads.
- Training of stakeholders in catchment management.
- Sensitization of local communities

In addition, the Corporation has completed the development of Water Source Protection Plans in the project Areas of Arua, Mbale and Gulu, and currently procuring the contractors to implement the measures proposed for the micro-catchment. The Corporation signed a Consultancy Services Contract with World Wide Fund for Nature to oversee implementation of the Environmental Conservation Measures for Kitagata River in Bushenyi, the Katosi-Bay Catchment Management Plan is also being reviewed with funding from United Nations Development Programme (UNDP).

School Water and Sanitation (SWAS)

The Corporation launched the School Water & Sanitation (SWAS) Clubs in October 2014, having realized that School children are a critical segment of our society and need to be involved in water, sanitation and environmental issues at an early age, to ensure sustainability of our business. They are the future leaders and decision makers for the Country.

The main activities of the Clubs include; tree planting, debating, Public exhibitions, essay and poem competitions relating to water, sanitation and environmental issues. These activities are financed by the Corporation and are fully incorporated in the Annual Budgets.

SWAS started off with 50 schools in the FY 2014/15 and currently has over 740 schools participating. The membership of the Clubs is drawn from urban and rural schools from all the five Regions of the Corporation as summarized in table 3.

Table 3: NWSC SWAS Club regional membership as at end of June 2024

Region	FY 2023/24
Kampala Metropolitan	69
Central Region	176
Eastern Region	164
Northern Region	173
Western Region	158
Total	740



NWSC hands over hand washing facilities to the SWAS Club members of St. Peter Nsambya Secondary School.

Tree Planting

The Corporation is currently implementing the "Revolution Program" aimed at planting 10,000,000 trees in partnership with National Forestry Authority (NFA), Uganda People's Defense Force (UPDF), School Water and Sanitation Clubs (SWAS), Young Water Professionals (YWP) - Uganda Chapter, and the Ministry of Water and Environment (MWE). Over the Past four (4) years, the Corporation has planted over 6,000,000 trees. These trees were planted in various places including; NWSC water sources, installations and various institutions in our operational areas.



Financial and Economic Sustainability

Our aim is to use, safeguard and sustain resources to create long-term sustainable values. We therefore, take keen interest in supporting private sector and industries to foster economic growth of the Country.

Financial Sustainability of the Corporation

The NWSC Act 1995, requires the Corporation to operate on a sound commercial and financially viable basis.

Our primary source of revenue is the provision of water and sewerage services. However, we have diversified our income sources to include revenues from Consultancy Services, hire of Training facilities and provision of laboratory services in a bid to strengthen our Balance Sheet.

Over the past 5 years, the Corporation has realized a **34%** growth in turnover from UGX 463 billion to **UGX 622 billion**. This is attributed to growth in; the number of Towns from 258 to **276**, pipe network from 19,974 km to **23,334** km, and customer base from 724,006 to **943,984** customers.

The Operating Profits increased by **38%**, from UGX 103 billion to **UGX 142 billion** over the past 5 years. The profits realized are reinvested in the refurbishment, rehabilitation, expansion and development of infrastructure, to serve more customers.

Table 5 provides the financial performance of the Corporation during the FY 2023/24 and the amount invested during the year.

Our Contribution to the National Coffers

The Corporation made a contribution of UGX 104 billion in taxes to the National Treasury in the past 5 Years.

Supporting Industrialization and Economic Growth

The industrial sector is a key priority sector in the Ugandan Economy and occupies an integral part of the Governments Social and Economic Development Plan (NDP III), "Vision 2040". The Corporation is mindful of this, and commits to continuous improvement in service delivery to the sector.

Our business directly impacts on industrialization and economic development of our Country. We provide water and sewerage services to several small, medium and large enterprises which are engaged in business, agriculture, manufacturing, tourism and hospitality.

The tourism industry is the leading foreign exchange earner, and relies heavily on NWSC water and sewerage services for the comfort of their guests. Agriculture is the backbone of the Ugandan economy but it faces the challenge of unreliable rainfall patterns. The Corporation embarked on developing affordable water schemes which provide water for human consumption and also support agricultural production in the Country side.

.....
Reliable and sufficient water supply is critical for the steady growth of the manufacturing sector. The Corporation has implemented a number of interventions, which directly benefit the industrial sector.
.....

Provision of water and sewerage services in industrial Parks:

NWSC has been working closely with the Uganda Investment Authority (UIA), to extend water to the twelve (12) established Industrial and Business Parks in Kampala (Luzira, Bweyogerere), Masaka (Bukakata Industrial Park), Kapeeka, Jinja (Masese Industrial Park), Mbale, Soroti, Karamoja, Kasese, Mbarara and Nshara among others.

Creation of an industrial tariff

NWSC created an industrial tariff of UGX 2,500 per cubic meter to subsidize industrialists consuming large volumes of water (of at least 1000 m³ per month). The industrial tariff is 46% less than the commercial tariff and this was meant to reduce the production cost. Since its introduction, the tariff has not been adjusted upwards despite the macro economic dynamics

Supporting local businesses

The Corporation traded with over 450 suppliers providing various inputs sourced from within and outside Uganda. We fully embrace the Government Policy of "Buy Uganda and Build Uganda". Most of the water pipes and fittings we use for water and sewerage business are sourced from the Local Industries, such as Roofings, Multiple Industries, Gentex, Sky Pipes, Crestanks Ug Ltd, among others.

Employment opportunities

The Corporation currently employs 4,600 staff. In addition, the Corporation engages 678 casual laborers and 660 local guards. Therefore, 6,765 people are directly engaged with the Corporation for livelihood, and with an average of 6 people per family, the Corporation is responsible for the welfare of about 38,010 people. NWSC also provides indirect employment through engagement of the private sector for delivery of works and services.

Table 4: Financial Perspective

	FY 2023/24
Turnover (UGX '000)	622, 225,721
Operating Expenditure (UGX '000)	479,992,701
Operating Profits (UGX '000)	142,233,020
Investment made (UGX '000)	390,000,979
Asset base (UGX '000)	4,615,955,709



Infrastructure Development for Quality and Reliable Water Supply to our Customers

Social Sustainability

The Corporation has a social obligation to both the internal and external stakeholders. We seek to balance the competing interests of all our stakeholders. We go beyond our legal mandate and obligations to extend our outreach through Corporate Social Responsibility.

Looking after the Interests of Our Staff

We aim at having a highly trained, skilled, healthy and motivated workforce at all times. The Corporation has put in place transparent recruitment, development and retention programs, which offer opportunities to all. We have a policy of non-discrimination on the basis of tribe, religion, gender, disability or political views. During the year under review, 186 staff were recruited bringing the total number of employees to 4,600 staff as at June 2024.

Gender Composition

The Corporation is an equal opportunities employer employing staff of diverse backgrounds. Table 6 below shows the gender composition of the Corporation.

Table 5: Gender Composition of Staff and Board of Directors

Category	Female	Male	Total
Board of Directors	3	6	9
Employees			
Executive Management	6	16	22
Total (Executive Management and other Staff)	1,552	3,048	4,600

Staff Welfare and Reward

The staff remuneration scheme is competitive and staff are paid monthly salaries, annual gratuities and incentives based on performance. During the FY 2023/24, staff costs amounted to UGX 203 billion compared to UGX 176 billion in FY2022/23.

In addition to salaries and other direct staff remunerations, the Corporation has in place attractive welfare schemes to cater for staff and their immediate family members. The Medical scheme is designed to treat the employees and their immediate family members. All our staff are insured under the workers' compensation plan. We have activities for sports and recreation for staff including Water Football Club. The Corporation caters for the funeral arrangements and expenses for the fallen employees and their immediate family members.



Director Business & Scientific Services during training of staff at International Resource Centre (IREC) Bugolobi.



Capacity Development & Training - Staff doing exams for Vocational training and skills development

Thinking about the Welfare of Our Staff in Retirement

The Corporation promptly remits staff contribution to NSSF which is 15% of their salaries (10% by the Corporation and 5% by the staff). These funds accumulate to take care of the staff welfare at retirement. In addition to NSSF, with effect from 1st October 2019, NWSC set up a Provident Fund whereby the staff and the Corporation, each contribute 5% towards the Fund. The Contributions to NSSF and the Staff Provident Fund are aimed at ensuring that the Corporation continues to attract and retain a committed workforce and that adequate provisions are made towards their retirement. During the FY 2023/24, the total contribution to NSSF and the Provident Fund amounted to UGX 14.33 billion and UGX 5.41 billion respectively.



Board & Management at the 5th (April 2024) Graduation Ceremony for Gaba Training & Vocational Institute.



NWSC staff at the 5th Graduation Ceremony -Gaba Vocational Training Institute April 2024.

Health and Safety at work

The health and safety of our employees, customers and the general public is our greatest priority. Occupational safety and health guidelines have been developed and are monitored for compliance. Field staff are provided with protective wear and work uniforms. Our offices are equipped with firefighting equipment. Staff are entitled to Annual Leave of 30 days, with an additional 5 days for staff between the age of 25 – 40 years, and 10 days for staff from 40 to 60 years. In addition, staff are entitled to Compassionate Leave of 7 days, and Maternity Leave of 60 working days and paternity leave of 5 days.

The Corporation is also concerned about the safety of the general public and we have installed Fire Hydrants at several locations across the Country from which the Police Fire Brigade draws water for firefighting.



NWSC Football Club



Long Service Award

We have a policy of Long Service Award (LSA) scheme to reward employees who have diligently served the Corporation. The LSA is given depending on the length of service before retirement. The employees are rewarded with building materials to enable them put up shelters where they can settle after retirement. In addition, staff who retire after 25 years of continuous service are entitled to medical for self.

Trade Unions

NWSC allows freedom of association for its staff. Regular discussions are held with the unions to negotiate terms of employment and other issues affecting staff which has led to harmonious industrial relations and increased productivity over the years.

Giving Opportunities to the Senior Citizens

The Corporation retirement age of staff is 60 years to ensure that the Corporation does not lose the benefit of experience and skills that senior citizens possess. This is to give them more time and resources to prepare for their retirement

Training and Capacity Development

The Corporation ensures regular trainings are conducted to enhance staff productivity. NWSC continued with the journey of re-skilling and re-tooling technicians and artisan staff, through vocational skills training and development.

The Corporation has established fully fledged Vocational Skills Development Facilities (VSDFs) in Gaba (targeting Kampala and Central Region) and Bushenyi (in Western Region) where courses for industrial plumbers, electro-mechanical technicians, industrial welders, water quality

technicians, sewerage services technicians, photo voltaic and solar energy technicians, customer service advisors, vocational training instructors and heavy equipment operators are offered

A fully-fledged Vocational Skills Development Facility (VSDF) was constructed at Gaba with support from the German International Cooperation (GIZ). The Gaba VSDF School offers courses for industrial plumbers, electro-mechanical technicians, industrial welders, water quality technicians, sewerage services technicians, photo voltaic and solar energy technicians, customer service advisors, vocational training instructors and heavy equipment operators.

Another training facility is being constructed in Lira City to serve our staff in the Northern Region.

The Corporation achieved over and above the set targets as detailed in Table 7. This demonstrates continued recovery from the effects of Covid-19 which had affected efficient delivery of training programmes. New initiatives aimed at continuous performance improvement such as virtual learning were adopted.

Table 6: Social Sustainability Indicators

#		FY 2023/24
Capacity Development of NWSC Staff		Actual Score
1	Number of internal short/refresher courses conducted in the year	135
2	At least one (1) external refresher course conducted per quarter	11
3	No. of staff trained	1,726
4	Percentage of staff attending at least one training session during the year	59
5	At least one training session per Department during the year	43
6	No. of staff identified and trained as internal facilitators/expert trainers in selected skills categories.	22
7	At least one training session per area	56
8	No. of professional staff registered	8
9	No. of new training partnerships established	2
10	No. of leadership development sessions done	2
11	No. of staff trained in design and management of industrial waste water management systems.	20
12	No. of Technicians assessed under the workers PAS accreditation	247
13	No. of Electro mechanical technicians accredited at level 4	19
14	Marketing Assistants (MA's) and Customer Service Advisors (CA'S) assessed	136
15	No. of Students pursuing a MSc sanitation	5
16	No. of Water treatment plant technicians, level 4	26
17	No. of Water quality control technicians, level 4	26
Customer Service Delivery		
18	Domestic Customers served	760,982
19	Commercial customers served	130,810
20	Industrial Customers Served	224
21	Institutional/Government customers served	22,042
22	PSP consumers served	29,926
23	Total number of consumers served	943,984
24	New Water Mains Extension (Km)	264
25	New Sewer Mains Extension (Km)	4
26	Number of customer complaints received	213,257
27	Number of Customer complaint handled	213,190
28	Resolution rate (%age of complaints resolved)	99.9%
29	Number of Staff employed	4,600
30	Employee costs (UGX '000)	202,707,513
31	New Water Connections	49,717
32	New Sewer Connections	57
Human Resource Sustainability		
33	Number of Staff recruited	186
34	Total number of staff + Board	4,608

Customer Engagement

The NWSC customer base is categorized into; Domestic, Commercial, Industrial, Government/Institutional and Public Stand Posts. The Corporation values every consumer and takes it as an obligation to supply all of them with clean and reliable water and sewerage services. Regular tests are carried out to ensure that water supplied to the customers is safe for human consumption and meets the WHO Standards.

We invest heavily in programmes aimed at taking services closer to our customers including mains extensions, water infrastructure projects and expansion of geographical coverage. To ensure willingness and ability to pay, we have deliberately kept the NWSC Tariff for the PSPs at UGX 21 per 20-litre Jerrycan for over 6 years to enable access to clean water by the urban poor and rural population. This has benefited more than 5.9 million PSP consumers across the Country, up from 2.5 million PSP consumers in the year 2018 when the PSP tariff was introduced.

In addition, the Tariff for industries consuming at least 1,000 cubic meters per month has been fixed at UGX 2,500 per cubic meter. This is in line with the government strategic objective of promoting industrialization in the Country. We make every effort to ensure that all customer complaints are promptly addressed and feedback given. This is done through several engagement avenues that include toll free telephone lines, social media Platforms, NWSC website and annual customer satisfaction surveys. This is in the spirit of ensuring continued customer satisfaction.



NWSC staff engage a customer at the UMA Show ground 2023

The survey that was carried out during the Financial Year under review revealed that our Customer Satisfaction Index (CSI) stands at 78%. This is above the international benchmark of 70%. The Corporation is committed to implementing strategies aimed at bridging the current service delivery gaps to ensure continuous improvement in customer satisfaction.

Engagement with Government

Over the years, Government has grossly invested in upgrading and expanding water and sanitation infrastructure. The objective is to ensure 100% access to water by every Ugandan. In line with the objective, Government and the Corporation are jointly implementing a project code named "SCAP 100" (100% Service Coverage Acceleration Project) targeting villages in all NWSC Areas of operation. The project primarily aims at accelerating service coverage through network expansion, installation of pro-poor water points (PSPs) and private connections, as well as stabilizing water supply.

Prior to the introduction of the SCAP100 project, the number of villages served within the NWSC operational Areas were 2,848 out of 16,003, representing 18% coverage. As at June 2024, the number of villages under NWSC jurisdiction had increased to 17,601, out of which 10,867 (62%) were served. This performance is on account of the Government commitment to finance the project implementation jointly with NWSC. Since project inception in 2017, UGX 490.83 billion has been spent, with contribution from GoU amounting to UGX 249.91 billion and UGX 240.92 billion from NWSC internally generated resources.



DMD-TS Eng. Johnson Amayo addressing MP's at the visit of Katosi Water Treatment Plant.

Engagement with Development Partners

The Corporation works with different Development Partners to finance development of WatSan infrastructure across the Country. The Development Partners include among others; KfW, AfDB, AfD, the World Bank, EU, EIB and the Royal Danish Embassy.

NWSC ensures that funds from Development Partners are handled with the highest level of transparency, fully accounted for and absorbed. During the FY 2023/24,

UGX 235.7 billion was spent on project implementation using resources from the Development Partners. Notable projects recently implemented using funds from Development Partners include; Katosi Water Supply Project, the Bugolobi Wastewater Treatment Plant, Water Projects for Gulu, Arua and Bushenyi. Table 8 below provides a summary of financing from both GoU and Development Partners over the last five years.

Table 7: GoU and Donor Releases 2019-2024

Source	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
GOU	87,000,000,000	78,305,109,538	65,713,411,943	29,350,093,485	51,859,716,004
DONOR	246,000,000,000	55,658,112,911	122,534,255,880	193,020,470,933	235,678,549,088
TOTAL	333,000,000,000	133,963,222,449	188,247,667,823	222,370,564,418	287,538,265,092

Corporate Social Responsibility (CSR)

The Corporations' core mandate is to provide water and sewerage services in Areas entrusted to it by Government.

Over and above that mandate, we believe that we have a duty to make our Country a better place to live in. We also extend a helping hand to those who are underprivileged in the society. NWSC has developed a Corporate Social Responsibility Agenda, which entails supporting among others; religious institutions, those who are terminally ill, the youth, women groups, disabled and urban poor.

During the FY 2023/24, UGX 1.58 billion was spent on Corporate Social Responsibility compared to UGX1.50 billion spent in the FY 2022/23. In addition, our staff physically participated in activities like construction of sanitary facilities, cleaning public places, re-painting zebra crossings, blood donations and Tree planting.



NWSC-Part of the Future women Alumni

Corporate Governance

This Section provides an Insight into key Board activities covered during the year. It also provides the structure of the Board, its committees, meetings conducted and other relevant information.

The Board of Directors

Sound governance practices are fundamental in driving the Corporation's Sustainability Agenda. The Board endeavors to ensure that NWSC meets the Corporate Governance performance standards.

NWSC has a Corporate Governance Framework, which includes skilled, diverse and independent Directors that form the Board and Committees. The Committees include; the Audit Committee; the Risk Management Committee; the Human Resources, Legal and Administration Committee; the Finance and Planning Committee; Land and Advisory Committee and the Technical Services Committee. The framework ensures accountability and effective decision making within the Corporation. In an endeavor to apply high standards as expected by our stakeholders, the Corporation is continuously monitoring, adopting and applying best practices of Corporate Governance.

Board Structure

The Corporation has a unitary Board structure, tasked with oversight of all the Corporation's affairs, risk management and Corporate Governance. The Directors act in the best interests of the Corporation and appropriately execute their duties independently. The Directors engage and guide Management in the execution of its duties.

The Board's composition is determined in accordance with the Board Charter and best Corporate Governance practices and principles;

- The roles of Chairman and Managing Director are separate and distinct.
- The Chairman of the Board is an independent non-executive director.
- The Board comprises not less than six (6) Directors and maintains a majority of independent directors with an appropriate range and mix of skills, knowledge, experience and diversity.
- The Audit Committee is chaired by an independent non- executive Director.

Board Composition

The NWSC Board comprises eight (8) Non-Executive members and one (1) Executive member, the Managing Director. According to the NWSC Act Cap, 204 Section 8 (1), appointment of the Board of Directors except for the Managing Director who is appointed by the Board shall be done by the Minister of Water and Environment. The appointment is for a term of three years, with eligibility for reappointment.

The current composition represents a mix of skills, knowledge, experience and diversity, which are integral to the successful operation of the Corporation. The Board is accountable to the Minister of Water and Environment.

Board Demographics

The Honorable Minister appoints Board Members with various skills, experience and diversity of expertise to enable them discharge their duties and responsibilities effectively, as illustrated in Table 9.

Table 8: Board Demographics

Name	Professional Background	Occupation	Gender	Age Range
Eng. Dr. Badru M. Kiggundu (Board Chairman)	Civil Engineer	Senior Presidential Advisor (Infrastructure and Works), Associate Professor, Dept. of Civil Engineering, Makerere University.	M	>70
Rt. Hon. Daniel F. Kidega (Board Member)	International Trade Policy and Law	Vice Chairman of the Makerere University Council, Chairman Board of Directors of Horyal Investment Holdings Ltd (Atiak Sugar), former Speaker East African Legislative Assembly.	M	45-50
Ms. Rachel Ciconco Mbabazi (Board Member)	Business Administration	Board Member Rice Association of Uganda, Africa Infrastructure Development, Hong Kong and East African Community Rice Platform.	F	45-50
Hon. Col. (Rtd) Stephen Mwesige Basaliza (Board Member)	Military Officer, Lawyer, Teacher, Former MP	Retired Military Officer, Commissioner in Uganda Human Rights Commission	M	60-65
Ms. Onyiru Sarah (Board Member)	Social Worker	Project officer, Civic Education Project with the Centre for Basic Research	F	40-45
Mr. Runge George Muzungyo (Board Member)	Accountant	Tax Manager, Nexia HMS Associates-Certified Public Accountants of Uganda	M	55-60
Canon Josephine Kasya (Board Member)	Teacher	Former District Chairperson – Kanungu District	F	60-65
Eng. Gibert John Kimanzi (Board Member)	Civil Engineer	Director, Directorate of Water Development, Ministry of Water and Environment	M	55-60
Dr. Eng. Silver Mugisha (Managing Director)	Civil Engineer	Managing Director, NWSC	M	55-60

Executive Board Responsibilities

In executing its functions, the main role of the Board is to provide strategic direction, provide adequate oversight of the institution and ensure strict compliance with the law. The Board of Directors are therefore charged to execute the following roles and responsibilities;

- Meet regularly and whenever necessary to effect resolute decisions following intensive debate and probing questions;
- Effect regular reviews to determine the relevance of the Corporation's Mission or Purpose in promoting optimum performance;
- Set the Corporation's Strategy and the appropriate Organization Structure for its execution;
- Access relevant, timely, quality and accurate information to be well informed and fully engaged with all major issues that affect the Corporation;
- Identify risk and ensure that a robust Risk Management Policy and an effective Enterprise Risk Management Framework are in place;
- Facilitate its Committees to function effectively by delegating to them responsibilities and Board powers if necessary and supporting their operations;
- Delegate to Management and support the Managing Director and the Senior Management and review their performance;
- Review and endorse the Corporation's plans (including major contracts) and oversee the allocation of resources and their effective management;
- Determine and monitor the Corporation's products, services and programmes;
- Exercise accountability to the Government, key stakeholders and be responsible to other stakeholders;
- Promote full compliance with the Law, bye-laws and best practice through adequate training, exposure and performance assessment.

Powers, Duties and Functions of the Board

i) Powers of the Board

In addition to the powers delegated under the NWSC Act Section 6, and the powers vested by Sections 7, 16 and 17, the Board has powers to:

- Direct the affairs of the Corporation;
- Establish its own committees and determine their terms of reference;
- Appoint Heads of Divisions, Directorates and Departments of the Corporation and to determine their terms of service.



NWSC Board and Management Team at the International Resource Centre - Bugolobi, Kampala

ii) Fiduciary Duties

- a) Directors have fiduciary duties that enjoin them individually to act as agents of the Government, which is the Sole Proprietary Stakeholder of the Corporation. They must enjoy unfettered and timely access to all the necessary information and to use it responsibly and discreetly.
- b) As fiduciaries of the Corporation, Members of the Board of Directors shall at all times remain cognizant of the individual liabilities entailed and act in a reasonable manner in exercising their responsibilities to avoid circumstances which might lead to:
 - Exposing the Corporation to unmanageable risk or serious loss;
 - Allowing or causing the Corporation to incur obligations, unless there are reasonable grounds to believe that the Corporation will fulfil the obligations;
 - Allowing or suffering the Corporation to act in a manner that contravenes the National Constitution, the Laws and the byelaws of the Corporation.
- c) Directors owe a fiduciary duty of loyalty to the Corporation to always act in the best interests of the Corporation. Board Members shall therefore avoid putting themselves in situations where personal interests and those of the Corporation are in conflict. They shall always act in good faith with honesty and sincerity in exercising their Board responsibilities.
- d) Directors owe a fiduciary duty of skill and care in executing their functions. A Director shall not act negligently while carrying out their duties. The duty of skill and care of the Director is considered in relation to:
 - The general knowledge, skill and experience expected of a reasonable person acting under similar circumstances;
 - The general knowledge, skill and expertise of the Director to be able to discuss/decide issues of the Corporation from an informed basis;
- e) Directors owe a fiduciary duty of obedience by bearing the legal responsibility of ensuring that the Corporation complies with the applicable laws and adheres to its mission.

iii) Other Duties of the Directors

In addition to their fiduciary duties, Directors:

- a) Provide the Corporation with strategic direction and appropriate governing and operational structures;
- b) Govern the Corporation by broad policies and priority goals for implementation by the Managing Director and the Deputy Managing Directors, and ensure the Corporation's capacity to deliver products, services and programmes by continually reviewing and overseeing its work;
- c) Ensure the integrity of the Corporation's accounting and financial reporting systems, including an independent audit and that the appropriate systems of control are in place, in particular, systems for risk management, financial and operational control, compliance with the law and relevant standards and codes;
- d) Provide entrepreneurial leadership to the Corporation within a framework of prudent and effective risk management;

- e) Ensure that the necessary financial, human and physical resources are in place for the Corporation to meet its objectives by delivering products, services adequately and in a timely manner;
- f) Monitor and review management performance on a regular basis;
- g) Ensure that the Corporation's obligations to Government are understood and met;
- h) Uphold confidentiality over the affairs and information of the Corporation.

iv) Functions of the Board

The Board is entrusted with the general direction and control of the Corporation and management of its affairs. In particular, the Board fulfil the following functions:

- a) Appoint a competent and skilled Chief Executive for the Corporation and ensure his/her continuous development.
- b) Preserve the prosperity of the Corporation by exercising leadership, counsel, enterprise, integrity and judgment in directing its affairs;
- c) Clarify the Corporation's purpose (mission), values and the vision with the strategies to achieve that vision in order to ensure that its competitive advantage is sustainable;
- d) Ensure that the enshrined core values percolate through the Corporation policies, procedures and practices
- e) Provide oversight over management by monitoring the implementation of strategies, policies, programmes and services;
- f) Develop and maintain a competent Board by articulating, assessing and maintaining requisite skills set, orienting new members and periodically and comprehensively evaluating Board performance using well-defined performance benchmarks and criteria;
- g) Ensure legal and ethical integrity by setting the tone at the top by exuding exemplary principles while ensuring that the Corporation complies with Laws and Regulations of Government and observes ethical standards;
- h) Ensure adequate financial resources for the Corporation to fulfil its mission and that it is financially sound and managed in a proper and sound manner so as to protect and enhance the interests of the Corporation and the Government;
- i) Identify the Corporation's stakeholders, formulate and from time to time review an appropriate Stakeholder Policy;
- j) Act promptly and constructively in crisis situations;
- k) Assess the Board's performance and effectiveness as a team and that of the Chairperson, individual Directors, its Committees, the Managing Director and the Board Secretary;
- l) Enhance the Corporation's reputation by being its ambassadors, promoting its mission and values and garnering the support of the public, Government, like-minded organisations, donors and other stakeholders.

The Managing Director

It is the responsibility of the Board to appoint a competent person having the qualities stipulated under section 16(2) of the NWSC Act to the top management position of Managing Director. The Managing Director is responsible for providing strategic leadership and management of the overall operations and resources of the Corporation according to contemporary laws and regulations. The Managing Director is also charged with the following responsibilities:

- a) Serve on the Water Policy Committee as stipulated by Section 9 of the Water Act cap.152;
- b) Be the public face of the Corporation maintaining a close but arm's length working relationship with the Board Chairperson;
- c) Act as the principal line of communication between the Board and the operations of the Corporation;
- d) Oversee the development of policies and plans, and their submission for consideration by the Board;
- e) Deal with high-level strategic decisions and steer the Corporation's growth;
- f) Oversee the development, marketing and provision, delivery of quality products, services and programmes of the Corporation;
- g) Effectively oversee the human capital management in accordance with the Human Resource Policies and Procedures approved by the Board;
- h) Oversee the Corporation's financial management, fiscal management, risk management, facilities management, continuity planning and its general administration
- i) Maintain sound community and public relations by promoting the Corporation's mission, products, services and programmes in a manner that consistently presents a positive image to its stakeholders;
- j) Oversee the Corporation's Corporate Social Responsibility policies and best practice;
- k) Oversee funds mobilization planning and implementation by establishing resource requirements, identifying credible funding sources, crafting access strategies, managing relations with funders and ensuring high quality of funding reports and documentation;
- l) Fulfil other responsibilities as may be delegated by the Board from time to time.

Board Meetings

The NWSC Act provides for at least four Board meetings in a financial year. The law also allows the Board to hold special Board meetings especially to handle urgent issues that may arise. During the FY 2023/24, the Board held four General meetings and 6 special meetings as summarized in Table 10 and Table 11 respectively below;

Table 9: General Board Meetings and attendance

	Name	Dates			
		18.07.23	13.10.23	14.12.23	17.04.24
1	Eng. Dr. Badru M. Kiggundu	✓	✓	-	✓
2	Ms. Onyiru Sarah	✓	✓	✓	✓
3	Hon. Col. (Rtd) Stephen Mwesige Basaliza	✓	✓	✓	✓
4	Canon Kasya Josephine	✓	✓	✓	✓
5	Mr. Runge George Muzungyo	✓	✓	✓	✓
6	Eng. Gilbert John Kimanzi	✓	-	✓	✓
7	Rt. Hon. Daniel F. Kidega	✓	✓	✓	✓
8	Ms. Rachel Ciconco Mbabazi	✓	✓	✓	✓
9	Dr. Eng. Silver Mugisha	✓	-	✓	✓

✓: Attendance,

Table 10: Special Board Meeting and attendance

	Name	Dates					
		4.07.23	5.07.23	6.07.23	11.07.23	16.08.23	20.03.24
1	Eng. Dr. Badru M. Kiggundu	-	-	-	-	✓	✓
2	Ms. Onyiru Sarah	✓	✓	✓	✓	✓	✓
3	Hon. Col. (Rtd) Stephen Mwesige Basaliza	✓	✓	✓	✓	✓	✓
4	Canon Kasya Josephine	✓	✓	✓	✓	✓	✓
5	Mr. Runge George Muzungyo	✓	✓	✓	-	✓	✓
6	Eng. Gilbert John Kimanzi	✓	-	-	-	✓	-
7	Rt. Hon. Daniel F. Kidega	-	-	-	✓	✓	✓
8	Ms. Rachel Ciconco Mbabazi	✓	-	-	-	✓	✓
9	Dr. Eng. Silver Mugisha	✓	✓	✓	R	✓	✓

✓: Attendance,

Board Committees and Responsibilities

The Board has constituted six different Committees to enable it discharge its mandate in a more efficient and timely manner. The following are the details of the committees and the meetings held during the financial year under review;

1. Audit Committee

This is responsible for oversight and integrity of the Financial Statements and Performance Reports. The key functions include.

- i) Review and update the Internal Audit Charter as necessary;
 - a) Review all significant financial and other reporting and disclosure matters and judgements that are made in connection with the Corporation's compliance requirements, which Management is duty bound to prepare and submit to it in complete and accurate state and on timely basis;
 - b) Consider significant accounting policies used to prepare financial statements and any changes thereof, and any significant estimates or judgements on which the statements have been based;
 - c) Review information from Management on the methods used to account for significant or unusual transactions, where the accounting practices are open to diverse approaches;
 - d) Determine whether Management has adopted appropriate accounting -policies and made appropriate estimates and judgements, taking the external auditors' views into consideration;
 - e) Scrutinize the Corporation's management processes and controls in all areas including but not limited to risk management, human resource management, administration, and technical management and governance effectiveness pertaining to executive succession planning.
 - f) Review management practices to ensure that any insider transactions that may have a material effect on the stabil-

- ity, solvency or reputation of the Corporation are identified and speedily reported and dealt with.
- g) Meet at least once a year, in the absence of Management, the External and Internal auditors, to discuss matters relating to its responsibilities and issues arising from the Auditor's report.

ii) Responsibility with regard to the Internal Audit Directorate:

- a) Monitors the effectiveness of the Corporation's internal audit function;
- b) Appraises the performance of the Senior Director Internal Audit and the Audit Division annually;
- c) Reviews the Quarterly Audit Report of the Senior Director Internal Audit;
- d) Reviews the Internal Audit functions and procedures that are in place by:
 - Ascertaining the integrity of internal controls and management information systems;
 - Reviewing the annual audited financial statements of the Corporation and recommending them to the Board for approval.

iii) Responsibilities with regard to the External Auditors:

- a) Monitor and ensure the independence of the External Auditors, whereby in the relationship between the External Auditors and the Corporation, the Auditors are able to exercise their independent professional judgement and where their judgement will not be influenced by the provision of contemporaneous audit and non-audit services to the Corporation;
- b) On an annual basis, institute procedures that ensure and strengthen the independence and objectivity of the external auditors, among others, through:
 - Seeking re-assurance that the auditors and their staff have no family, financial, employment, investment or business relationship with the Corporation;
 - Seeking from the External Auditors on an annual basis information about the firm's policies, and processes for maintaining independence and monitoring compliance with relevant requirements including, among others, rotation of audit partners and staff;
 - Formulating for Board's approval monitoring, objective and transparent policies on the employment of former employees of the external Audit firm;
 - Developing and recommending to the Board a Corporation policy prohibiting the provision of parallel non-audit services by the external auditors during the currency of the audit mandate to preserve the independence and objectivity of the External Auditors.

iv) Responsibilities with regard to the Audit Review:

The Audit Committee shall review and duly report to the Board on:

- a) The Audit Representation Letters from Management before they are signed and satisfy itself that the information provided is complete and accurate based on the available facts to the Committee;
- b) The Auditors' Management Letter and Management's Response to the Auditors' findings and recommendations

Composition of the Audit Committee: Eng. Dr. Badru M. Kiggundu, Hon Col. (Rtd) Stephen Mwesige Basaliza, Mr. Runge George Muzungyo, Rt. Hon. Daniel F. Kidega, Ms. Rachel Ciconco Mbabazi, Eng. Gilbert John Kimanzi.

During the FY 2023/24, four meetings were held and the attendance was as follows;

Table 11: Audit Committee Meeting and attendance

Name	Dates			
	7.9.23	15.11.23	15.02.24	23.05.24
1 Eng. Dr. Badru M. Kiggundu	✓	✓	R	R
2 Hon. Col. (Rtd) Stephen Mwesige Basaliza	✓	✓	✓	✓
3 Mr. Runge George Muzungyo	✓	✓	✓	✓
4 Rt. Hon. Daniel F. Kidega	✓	✓	✓	✓
5 Ms. Rachel Ciconco Mbabazi	-	✓	✓	✓
6 Eng. Gilbert John Kimanzi	✓	✓	✓	✓

✓ : Attendance, R is represented

2. Risk Management Committee

The Committee is responsible for overseeing the identification, classification and management of risks. It also strengthens the Board's ability to protect and enhance stakeholder value, set risk appetite for the Corporation and provide oversight for the risk management function. The Committee's specific responsibilities include:

- Create an enabling environment for the Corporation to institute an Enterprise Risk Management (ERM) Framework that enables it to develop a robust holistic view of the Corporation-wide risks;
- Review guidelines and policies governing the Corporation's processes of risk assessment and management and ensure that the Board is fully apprised of these risks on regular basis;
- Seek best practices and relevant training so as to fulfil the Committee's role in overseeing Management's risk procedures;
- Review and endorse for Board's approval of key risk policies, risk authorities and risk tolerances;
- Evaluate Management's infrastructure including human resource capacities, technologies and communication to ensure that the information the Committee receives enables the appropriate top-down enterprise view of risk;
- Ensure that the ERM Framework produces appropriate insights that enable a better-informed Board in its strategic oversight to keep abreast of events.

Composition of the Risk Management Committee: Eng. Dr. Badru M. Kiggundu, Ms. Onyiru Sarah, Canon Kasya Josephine, Eng. Gilbert John Kimanzi, Ms. Rachel Ciconco Mbabazi, and Dr. Eng. Silver Mugisha. During the FY 2023/24, four meetings were held and the attendance was as follows:

Table 12: Risk Management Committee Meetings

Name	Dates			
	14.09.23	17.11.24	22.02.24	20.06.24
1 Eng. Dr. Badru M. Kiggundu	✓	✓	✓	✓
2 Ms. Onyiru Sarah	✓	✓	✓	✓
3 Canon Kasya Josephine	✓	✓	✓	-
4 Eng. Gilbert John Kimanzi	✓	✓	✓	-
5 Ms. Rachel Ciconco Mbabazi	✓	✓	✓	✓
6 Dr. Eng. Silver Mugisha	R	R	✓	✓

✓ : Attendance, R is represented

3. Human Resources, Legal and Administration Committee

This committee is responsible for oversight of the human resource policies, health and safety, corporate structure, recruitments, retention, exit and legal affairs.

i. Human Resource Responsibilities are to:

- Review retention, succession and business continuity plans for the Corporation;
- Monitor international, national and local employment laws and practices and interpret their implications on the Corporation's strategies and operations;
- Monitor international, national and local employment, management, health and safety regulations, standards and practices and monitor the Corporation's compliance thereof;
- Review opportunities and challenges; and strategies and assess the Corporation's capacities to exploit them favourably.

ii. Responsibility for Disciplinary Matters:

- Recommend to the Board in liaison with Management disciplinary action against wrongdoing amongst employees.
- Handle appeals of employees arising from disciplinary actions taken by Management.

iii Responsibility for Welfare Issues:

Review and recommend to the Board welfare policies including but not limited to:

- Housing;
- Occupational benefits;
- Payment of allowances and bonuses;
- Staff Medical Scheme;
- Retirement Benefit Scheme;
- Occupational Safety Standards and Regulations.

iv Responsibility for Industrial Relations:

The Committee shall oversee all issues relating to the Uganda Public Employees Union through the Joint Negotiating Committee. The Chairperson of HRLAC shall be the Co-Chair of the Joint Negotiation Committee.

v Responsibility for Human Capital Development:

The Committee shall review and recommend to the Board policies relating to staff requirements, gender, disability, training and development.

vi Responsibility for Administrative Matters:

- a) Recommend to the Board administrative policies and oversee their implementation under the relevant manuals;
- b) Oversee planning for administrative matters including but not limited to staff wellbeing, physical space requirements, office administration, maintenance and general cleanliness of Corporation premises and the environment.

vii Responsibility for Legal Matters:

- a) Recommend to the Board policies relating to and oversee handling of civil and legal matters for the Corporation;
- b) Review compliances with laws, regulation, Board directives and bylaws of the Corporation, point out discrepancies and recommend actions;
- c) Oversee and review from time to time:
 - The Human Resource policies as provided in the HR Manual;
 - The Code of Conduct;
 - The Health and Safety Policy;
 - The Environmental Policy;
 - The Communications Policy;
 - Sexual Harassment Policy;
 - The Corporate Social Responsibility;
 - The Insurance of Corporation Assets.

viii Responsibility for Board Development:

The Committee, among other responsibilities, handles all matters relating to the Board such as Corporate Governance, Board Development and Corporate Social Responsibility.

ix Responsibility for Public Relations:

The Committee handles and reviews public relations policy and matters related to the public image of the Corporation through media relations or relations with public offices.

x Responsibility for Security:

The Committee oversees the security matters of the Corporation.

Composition Human Resources, Legal and Administration Committee: Eng. Dr. Badru M. Kiggundu, Ms. Onyiru Sarah, Hon. Col. (Rtd) Stephen Mwesige Basaliza, Canon Kasya Josephine, Mr. Runge George Muzungyo and Dr. Eng. Silver Mugisha. During the FY 2023/24, five meetings were held and the attendance was as follows;

Table 13: Human Resource and Legal Advisory Committee Meeting and attendance

Name	Dates					
	31.08.23	2.11.23	2.02.24	16.05.24	28.05.24	29.05.24
1 Eng. Dr. Badru M. Kiggundu	✓	✓	✓	✓	✓	✓
2 Ms. Onyiru Sarah	✓	-	✓	✓	✓	✓
3 Hon. Col. (Rtd) Stephen Mwesige Basaliza	-	✓	✓	✓	✓	✓
4 Canon Kasya Josephine	✓	-	✓	✓	✓	✓
5 Mr. Runge George Muzungyo	✓	✓	✓	✓	✓	✓
6 Dr. Eng. Silver Mugisha	✓	R	✓	R	✓	✓

✓: Attendance, R-Represented; Meeting of 28th May 2024 continued on the 29th May 2024.

4. Finance and Planning Committee

This Committee is responsible for oversight of resource mobilization and allocation, Budgeting, Financial planning and Reporting, as detailed below:

- Reviewing the Corporation's accounting policies and principles in conformity with the International Accounting and Reporting Standards (IARS);
- Considering budget estimates, budget implementation and budget performance reports of the Corporation and ensuring consistency of the Budget with NWSC's Operating Plans;
- Reviewing Guidelines for Asset Management of the Corporation and ensuring updates as necessary;
- Considering and recommending to the Board the NWSC Corporate Plan;
- Considering and recommending to the Board evaluation reports on capital works whose threshold falls within Board's authority, including donor-funded projects;
- Monitoring the Performance Contract with the Government and keeping the Board duly informed;
- Safeguarding NWSC real tariff;
- Performing such other functions as shall be determined by the Board from time to time.

Composition of the Finance and Planning Committee: Eng. Dr. Badru M. Kiggundu, Ms. Onyiru Sarah, Hon. Col. (Rtd) Stephen Mwesige Basaliza, Canon Kasya Josephine, Rt. Hon. Daniel F. Kidega and Dr. Eng. Silver Mugisha. During the FY 2023/24, four meetings were held and the attendance was as follows;

Table 14: Finance Committee Meeting and attendance

Name	Dates			
	8.09.24	19.10.23	18.01.24	29.04.24
1 Eng. Dr. Badru M. Kiggundu	✓	✓	✓	✓
2 Ms. Onyiru Sarah	✓	✓	✓	✓
3 Hon. Col. (Rtd) Stephen Mwesige Basaliza	✓	-	✓	✓
4 Canon Kasya Josephine	-	✓	✓	✓
5 Rt. Hon. Daniel F. Kidega	✓	✓	✓	✓
6 Dr. Eng. Silver Mugisha	R	-	✓	R

✓ : Attendance, R: Represented

5. Technical Services Committee

The Committee is responsible for oversight on infrastructure planning, development and operational efficiency as detailed below;

- Consider and recommend policy proposals to the Board on all technical matters concerning the operations of the plants and the related water works in all areas under NWSC's authority;
- Evaluate quarterly the Corporation's Technical Performance Reports in conjunction with the Finance Committee;
- Consider and recommend to the Board the Technical aspects of the Corporate Plan and the Performance Contract with the Government of Uganda;
- Consider for approval the Asset Management Policy and the Annual Implementation Plans for approval by the Board;
- Perform any other functions as shall be determined by the Board from time to time.

Composition of the Technical Services Committee: Eng. Dr. Badru M. Kiggundu, Mr. Runge George Muzungyo, Eng. Gilbert John Kimanzi, Rt. Hon. Daniel F. Kidega, Ms. Rachel Ciconco Mbabazi and Dr. Eng. Silver Mugisha. During the FY 2023/24, four (4) meetings were held and the attendance was as follows;

Table 15: Technical Committee Meeting and attendance

Name	Dates			
	3.08.23	25.10.23	31.01.24	9.05.24
1 Eng. Dr. Badru M. Kiggundu	✓	✓	✓	✓
2 Mr. Runge George Muzungyo	✓	✓	✓	-
3 Rt. Hon. Daniel F. Kidega	✓	✓	-	✓
4 Ms. Rachel Ciconco Mbabazi	✓	✓	✓	-
5 Eng. Gilbert John Kimanzi	-	-	-	✓
6 Dr. Eng. Silver Mugisha	R	✓	R	✓

✓ : Attendance, R: Represented

6. Land Advisory Committee

The Committee is comprised of select members of the NWSC Board and community leaders picked from across the Country.

The functions of the Land Advisory Committee to the Board are:

- To strengthen the framework for acquisition, transaction and management of land on which NWSC has its installations and land in which it has interest for future expansion;
- To assist the Corporation in speeding up the process of acquisition of land titles, renewal of leases, resolving land conflicts where there are encroachments;
- Identifying suitable land for NWSC's expansion and assisting NWSC to acquire legal ownership.

Table 16: Land Advisory Committee Meeting

Name	Dates				
	27.06.23	12.09.23	9.11.23	14.03.24	28.06.24
1 Eng. Dr. Badru Kiggundu	R	✓	✓	✓	✓
2 Canon Kasya Josephine	✓	✓	✓	✓	✓
3 Lukwago Erias (L. Mayor Kampala)	✓	-	✓	✓	-
4 Edogu Joshua (Mayor Soroti)	✓	✓	✓	✓	✓
5 Rubaihayo Gilbert (Kyenjojo Chairman)	✓	-	✓	✓	✓
6 Basajabalaba Jafari (Bushenyi District)	✓	✓	-	-	✓
7 Namayanja Florence (City Mayor Masaka)	✓	✓	✓	✓	✓
8 Wadri Sam Nyakua (City Mayor Arua)	✓	✓	✓	-	✓
9 Namugali Cassim (RCC Mbale)	-	✓	✓	✓	✓
10 Okwonga Alfred	-	-	-	✓	✓
11 Dr. Eng. Silver Mugisha	✓	✓	✓	-	-

✓ : Attendance, R: Represented

Board Induction and Training

Board Induction

Members of the Board once appointed undergo a comprehensive induction process, which includes;

- Principles of Corporate Governance with emphasis on their liabilities, legal and ethical responsibilities.
- NWSC organizational mandate, structure, nature of the Corporation's business, and the current business plan.
- Roles and responsibilities of the Board and the Board Committees, the Board functions including performance assessment process, Board meeting practices, right of access to accurate, relevant and timely information, Board structure, Board meeting materials and other elements that are relevant to Board effectiveness.
- Expected contributions by individual Directors, particularly their commitment of time, energy and competences.
- Access to relevant documents applicable to the Corporation; legal, governance, policy, Corporate Strategy and Plan.
- Exposure to the Corporation's business through visits to NWSC Areas, branches and facilities.

Board Training

The Chairperson takes reasonable steps to ensure that the Board Members have access to training, information and enablement on an ongoing basis pertaining but not limited to the following;

- Effectiveness and best practices associated with the most successful Boards in adding value for their shareholders;
- Emerging trends that are relevant to the Corporation's current or future Business Strategy.
- Other materials deemed appropriate by the Chairperson or suggested by other Board Members or Management,
- Study tours of water and Sanitation facilities abroad and attendance of water and sewerage conventions.

The Corporation Secretary and the Managing Director coordinate the induction process and training of the Board Directors. During the Financial Year ended 30th June 2024, the following trainings were conducted to develop and enhance Governance skills and knowledge of the Board.

Table 17: Training of the Board for the FY 2023/24

Date	Training	Country
2 nd –14 th Oct 2023 (1 st Group)	Enterprise Risk Management for Board of Directors	South Africa
18 th –30 th Oct 2023 (2 nd Group)		
25 th –29 th Mar 2024 (1 st Group)	The Role of the Board in Business Processes Outsourcing	South Africa
1 st –5 th Apr 2024 (2 nd Group)		

Key Board Achievements for the FY 2023/24

The Board registered the following achievements in the year;

- Approved the following policy documents; the Integrated Annual Report 2022/23, Revised Budget for FY 2023/24 and the Proposed Budget FY 2024/25.
- Approved Contracts for staff and procurement of chemical, pipes, meters etc.
- The Board also approved the tariff indexation for FY 2024/25 to protect the NWSC Tariff from erosion arising from changes in the macro-economic indicators; inflation, exchange rates, and electricity tariff.
- Reviewed the performance of the NWSC Corporate plan 2021 -2024 and prepared a successor Corporate Plan 2024-2027.

Key priority Areas for the Board going forward

NWSC developed a Three Year Corporate Plan (2024-2027) with five year projections and forecasts (2024-2029) in line with the National Strategic Framework, guided by Vision 2040, NDP III, NDP IV, and the Government Manifesto. The Board will prioritize the achievements of the following Corporate Goals for the period (2024-2029);

- Increase the customer base from 950,000 to 1,250,000 water connections.
- Increase the population served from 19 million to 25 million people.
- Reduce Non-Revenue Water from 34% to 30%.
- Increase Annual Turnover from UGX 643 billion to UGX 745 billion.
- Increase Total Asset Base from UGX 4.5 trillion to UGX 6.2 trillion.
- Improve Staff Engagement Index from 70% to 80%.
- Maintain a minimum Customer Satisfaction Index of 80%

Key risk factors have been identified and corresponding concrete mitigation measures formulated to ensure that we minimize the probability of not achieving our Corporate Goals. The Corporate Plan will be implemented through annual action plans based on approved annual budgets and supported by an effective monitoring and evaluation framework.

Directors Remuneration ('000 UGX)

Table 18: Directors Remuneration ('000 UGX)

Directors	FY 2023/2024
Managing Director	555,600
Non-Executive Directors	419,760
Total	975,360

The Managing Director is an Executive Director and full time staff who is entitled to monthly salaries and allowances. All other Directors are Non-Executive Directors and receive only retainer fees and allowances.

Board Evaluation

The Board evaluation was carried out during the FY 2023/24 with the following objectives;

- Clarifying the roles, functions and responsibilities of the Board.
- Improved teamwork through peer assessment.
- Better accountability through reporting to stakeholders.
- Having an opportunity to self-critique for better performance.
- Having a more efficient Board.

Board Evaluation Frequency

The frequency of the Board evaluations is determined by the following;

- NWSC Board Charter, which provides for regular evaluation at least annually.
- The NWSC Act.
- Performance ranking of the Corporation.
- Demands by Stakeholders.

Results of the Board Evaluation

The table below shows the results of the Board evaluation for the FY 2023/24

Table 19: Results of the Board Evaluation

Individual Performance	Score	Other Results of Evaluation	Score	Best Performance Areas	Score
		Full Board	87.3%	Board Structure	93.4%
Chairperson of the Board	94.4%	Best Scored member	95.6%	Board Meeting Management	90.6%
Managing Director	95.0%	Averaged Peer Performance	92.8%	Information & communication	90.0%
Corporation Secretary	92.3%	Least Scored Member	91.9%	Appointment, Selection & Induction	87.6%
				Strategic Direction	87.2%
				Post Evaluation Actions	85.0%
				Committees	77.5%
				Overall Average Score	87.3%



NWSC Board and Management at the Visit of Katosi Water Treatment Plant; 3rd Left is the Minister of Water and Environment Hon. Samuel Chiptoris; next to him is State Minister of Water Ms. Aisha Sekindi.

Our Board of Directors



Eng. Dr. Badru M. Kiggundu

Chairman Board of Directors

Eng. Kiggundu holds a PhD in Geotechnical/Bituminous Materials from the University of New Mexico (USA), Masters in Civil Engineering and a BSc. Civil Engineering, both from Carnegie-Mellon University (USA). He is a Registered Civil Engineer and a Fellow of the Uganda Institution of Professional Engineers with over 50 years' experience in the field of Civil Engineering. He is formally affiliated with the American Society of Civil Engineers, Association of Asphalt Paving Technologies (AAPT).

He is currently a Senior Presidential Advisor (Infrastructure and Works), an Associate Professor, Dept. of Civil Engineering, Makerere University, and the Chairperson - Projects Steering Committee for the Karuma and Isimba Projects under the Ministry of Energy and Minerals Development, among others. He previously served as the Chairperson Electoral Commission of Uganda (2002-2016) and Dean, Faculty of Technology, Makerere University (1999-2002).



Rt. Hon. Daniel F. Kidega

Board Member

Rt. Hon. Kidega holds Masters of Science and Post Graduate Diploma in International Trade Policy and Law, Lund University, Sweden and a Bachelor of Business Administration (Marketing) from Uganda Christian University. He is currently the Vice Chairman of the Makerere University Council and the Chairman Board of Directors of Horyal Investment Holdings Ltd (Atiak Sugar). He previously served as a Member and Speaker of the East African Legislative Assembly (EALA, 2014-2017) and a Youth Member of Parliament (North) in the Uganda National Parliament (2006-2011), among others.



Ms. Rachel Ciconco Mbabazi

Board Member

Ms. Mbabazi holds a Masters of Arts in Public Administration, Uganda Management Institute and a Bachelor of Science in Business Administration from Strayer University, Washington, DC, USA. She has vast experience in Management and sits on several Boards of various companies in the Country, including but not limited to; Rice Association of Uganda (Chairperson), Africa Infrastructure Development, Hong Kong and East African Community Rice Platform.

Our Board of Directors cont'd



Hon. Col. (Rtd) Stephen Mwesige Basaliza
Board Member

Col. Basaliza is a graduate of the prestigious Senior and Command Staff College, Kimaka where he attained the award of Passed Staff College, PSC(U). He also holds a Masters of Arts in Human Rights and a Bachelor's degree in Social Sciences, both from Makerere University. He also holds a Bachelors of Law degree from Uganda Pentecostal University and a Diploma in Education, Business Studies from Makerere University. Col. Basaliza possesses vast Management experience having previously represented the people of Burahya County in the Uganda National Parliament (2001-2006). He currently serves as a Commissioner in the Uganda Human Rights Commission. He also previously served in Uganda Revenue Authority under the Anti-Smuggling Unit, among other key Management positions.



Ms. Sarah Onyiru
Board Member

Ms. Onyiru holds a Master of Arts in Development Studies from Uganda Martyrs University, Nkozi, a post graduate Diploma in Project Planning and Management from Uganda Management Institute, and Bachelors of Arts degree in Social Sciences from Makerere University. Ms. Onyiru is an experienced Manager having served on different Boards, namely; Board of Directors, Arua Diocese Media Centre (2014-2017) and Community Resource Enterprise Activity Management (CREAM), (2015-2019). She has previously served as a Presidential Advisor on West Nile region under the Office of the President. She was a Project Officer, Civic Education Project with the Centre for Basic Research, among others.



Mr. George Runge Muzungyo
Board Member

Mr. Muzungyo is a Chartered Certified Accountant with over 15 years' experience in Tax and Revenue Administration at both Technical and Management levels. He is a fellow of the Association of Chartered Certified Accountants (ACCA), UK. He holds a Bachelor of Science degree of Economics/Geography and a post graduate diploma in Tax and Revenue Administration. He is also a member of the Institute of the Certified Public Accountants of Uganda (ICPAU). He currently works as a Revenue Advisory consultant for the Oxford Policy Management (OPM). He previously worked as Manager Audits, Uganda Revenue Authority.



Eng. Gilbert John Kimanzi
Board Member

Eng. Kimanzi holds Msc in Water and Wastewater Engineering, Loughborough University, UK and a Bachelors degree in Civil Engineering, Makerere University. Other qualifications include; Certificate in Management for Sustainability of Water & Sanitation Systems - IRC Hague; Certificate in Advanced GIS Mapping, Makerere University and several certificates and courses attended in use of computer software and computer aided design programmes.

Eng. Kimanzi is a Water Supply, Irrigation, Sanitation & Industrial Specialist. He is a registered Engineer with the Engineers Registration Board (ERB) of Uganda and a graduate member of the Chartered Institution of Water and Environmental Management (CIWEM), UK.

Our Board of Directors cont'd

Eng. Kimanzi has more than 30 Years' experience in water and sanitation sector, specifically in planning, design, implementation and monitoring of rural water and sanitation, and water for production projects and programmes. He is substantively the Commissioner Water for Production Department, Ministry of Water and Environment. (Former Ag. Director, Directorate of Water Development , Ministry of Water & Environment.

He has participated in various Water Sector reforms and preparation of Sector Development Plans and Programmes. For over 18 years, he has been a key member of the sector thematic team which implements annual sector undertakings, and he also chairs a permanent sub-sector working group on Governance.



Canon Josephine Kasya

Board Member

Canon Josephine Kasya possesses a Grade 3 Certificate in Education. She also possesses Certificates in good governance, Information and Communication Technology 2021, Ifrane, Morocco and Women leadership 2008, Dares Salaam, Tanzania. She has been involved in local governance for over three decades, with a strong bias in community development and gender equality.

She previously served as the District Chairperson (2001- 2021). She was the first woman Local Government Chairperson in Uganda. Prior to that, she had served as the Vice Chairperson for Rukungiri District (1998-2001). She is passionate about empowering rural women to achieve their potential



Dr. Eng. Silver Mugisha

Managing Director

Dr. Eng. Silver Mugisha is the current Managing Director of National Water and Sewerage Corporation (NWSC), a role he has held since 2013. He holds a Ph.D. in Engineering and Economics from Makerere University, carried out in collaboration with the Public Utility Research Center (PURC), University of Florida. He also holds an MSc in Sanitary Engineering from IHE Delft, Netherlands, and a BSc in Civil Engineering from Makerere University.

With over 30 years experience in the water sector, Dr. Mugisha has risen through the ranks at NWSC and has championed major performance and productivity improvement initiatives. He has consulted for various organizations across Africa and beyond, including Kenya, Tanzania, Zambia, Nigeria, Ethiopia, Rwanda, India, and Trinidad and Tobago.

Dr. Mugisha is a Fellow of the International Water Association (IWA) and the Sense Research School of the Netherlands. He previously served as the Vice President of IWA (2016-2018) and is the current President of the African Water Association (AfWA) (2020-present). He also serves on several boards, including FUE, UBTEB, NSSF, and UMEME.

In 2024, he received the highest honor from IWA for his outstanding contribution to water management and science at the IWA Congress in Toronto, Canada.

Our Management Committee



Dr. Eng. Silver Mugisha
Managing Director



Eng. Johnson Amayo
Deputy Managing Director Technical
Services



Ms. Edith Kateete
Deputy Managing Director Board
Affairs and Management



CPA, Dr. Sylvia A. Tumuheirwe
Deputy Managing Director Finance
and Corporate Strategy



Eng. Alex Gisagara
Senior Advisor-Engineering Services



CPA, Prossy A. Lubowa
Senior Director Internal Audit



Eng. Jude Mwoga
Senior Director Information and
Business Solutions



Mr. Paddy Twesigye
Senior Director Planning and
Capital Development



CPA, Francis Owot
Senior Director Financial Services



Dr. Rose Christine Kaggwa
Senior Director Business and
Scientific Services



Eng. Edmond Okaronon
Senior Director Engineering Services



Eng. Mahmood Lutaaya
General Manager Kampala Water



Ms. Eunice Alanyo
Director Human Resources.



Mr. Samuel Apedel
Director Public Relations

Our Executive Management cont'd



CPA, Silver Emudong
Director Finance, Accounts and
Revenue



Mr. Peter Mutungire
Director Information Technology



Mr. Aloysius Kaijuka
Director Legal Services



Eng. Denis Taremwa Kamugisha
Director Infrastructure Planning and
Development



Eng. Joe Kamanyi, PMP
Director Infrastructure Planning and
Development



Mr. Johnson Akanyijuka
Director Internal Audit



Eng. Dr. Irene Nansubuga
Director Water Quality Management



Eng. Dr. Charles Ekure
Director Regional Operations



Profiling Our Key Development Partners

Attaining equitable access to water and sanitation in Uganda requires a collaborative investment in water and sanitation infrastructure by all key players in the Economy. This is because the revenues generated by the Corporation are not sufficient for the development of new water and sewerage infrastructure projects. The Government of Uganda secures financing in form of grants from different Development Partners for various projects both in Urban and Rural dwelling to extend safe water and sanitation services to the people of Uganda. This section profiles NWSC's key Development Partners that finance various infrastructure projects.

AFD – Agence Francaise De Development

The Agence Française de Development (AFD) is a public international financial institution established several decades ago. The mandate of AFD is to contribute to social and economic development through sustainable and inclusive growth, enhancing livelihoods and natural resource management.

The AFD has made significant contribution towards investment in the water and sanitation infrastructure in Uganda. The partnership between NWSC and AFD started in the 2010's. More than 50% of AFD's activity in Uganda is dedicated to the water sector with an active portfolio of 620 million EUR.

The following AFD funded projects are currently being implemented by NWSC;

(i) Kampala Water Lake Victoria Water and Sanitation Project since 2010

This was co-financed with the European Investment Bank (EIB), European Union Infrastructure Trust Fund (EU-ITF), Kreditanstalt für Wiederaufbau (KfW) and Government of Uganda. This project includes Katosi Drinking Water Treatment Plant with a capacity of 160 million liters per day. This project is connected to Kampala by a 54 km pipeline. It was completed and is now fully operational.

(ii) South Western Water and Sanitation Infrastructure Development Project

In December 2016, AFD approved a loan of EUR 120 million to improve water supply in Masaka and Mbarara by financing the construction of a water intake, water treatment plant on River Kagera and a transmission main line, and the extension of water supply network in the two cities, as well as the development of sanitation infrastructure. The project is currently under implementation.

(iii) Fort Portal, Hoima and Lira Water and Sanitation Projects

A grant of EUR 1.3 million was awarded to finance feasibility studies for the development of drinking water and sanitation infrastructure in the cities of Fort Portal, Lira and Hoima. AFD has expressed willingness to finance the development of the water and sanitation infrastructure in the three cities upon the successful studies, appraisals and approval.

World Bank

The World Bank is an international development organization owned by 187 Countries. Its role is to reduce poverty by lending money to the governments of its poorer members to improve their economies and to improve the standard of living of their people. The World Bank started its re-engagement with NWSC around 1979, helping to expand the systems, providing funding for reconstruction or rehabilitation. The World Bank has engaged NWSC on introducing private partnerships, looking at suitable institutional models and management contracts in trying to bring in global best practices.

The World Bank financed the Water Management Development Project (WMDP) which involved development of Water and Sanitation infrastructure in the cities of Gulu, Arua and Bushenyi; conducting feasibility studies of Mbale. The Project was completed in 2018. Currently the bank is funding the Integrated Water Management Development Project (IWMDP) which is implemented by both MWE and NWSC estimated at USD 313 million, out of which USD 120.5 million was allocated to NWSC. The financing for NWSC project component comprises USD 92.5 million by IDA, USD 25.0 million by KfW and USD 3.0 million by GoU.

These project components include;

- i. Development and expansion of water supply and sanitation infrastructure in Mbale
- ii. Gulu-Karuma Transmission mains of length 70.5 km
- iii. IWMDP - Adjumani Water Supply and Sanitation Project

The KfW project funded component is implemented under the Integrated Program to improve Living conditions in Gulu (Phase II), and entails construction of intake, water treatment plant, storage reservoirs and supply of water to the Towns enroute Karuma-Gulu road.

All the above project components are currently under implementation.

African Development Bank (AFDB)

The African Development Bank contributes to poverty reduction, economic and social development in the least developed African Countries by providing concessional funding for projects and programs, as well as providing technical assistance for studies and capacity-building activities. The Bank has been a committed partner to the water and sanitation sector in Uganda since 1968. The recent support towards NWSC was for the construction of 3 wastewater treatment plants and their sewer network in Kampala.

The intervention was successfully co-financed with KfW and the European Union. The AFDB committed EUR 65.39 million to this project. In 2008, NWSC with support from the bank also successfully implemented water supply and sanitation services for the urban poor in Kagugube Parish in Central Kampala.

Kreditanstalt für Wiederaufbau (KfW)

The Kreditanstalt für Wiederaufbau (KfW) is an international organization that works together with its partners in developing Countries in order to identify projects/programmes which promote sustainable development. Kreditanstalt für Wiederaufbau (KfW) - 'Credit Institute for Reconstruction has had a long-standing cooperation with Government of Uganda and NWSC for the past 30 years. KfW co-financed the following projects;

- i. Construction of Ggaba 1 from 1990 to 2000.
- ii. Protection of Lake Victoria Kampala Sanitation Project (LVP1 and LVP2)

- iii. Kampala Water Lake Victoria Water and Sanitation (KWLWATSAN) Project
- iv. Construction of Ggaba 3 Water Treatment Plant which was completed in 2007.
- v. Integrated Programme to Improve Living Conditions (IPILC) in Gulu Phase 2

KFW has also been involved in early stage development of projects. Substantial funding was made available for preparatory studies:

- Master Plans for water and sanitation
- Feasibility Studies for several concrete, specific investments, e.g. Lubigi and Bugolobi Wastewater Treatment Plants
- Feasibility Studies and Sector Plans to coordinate investments in the sector.



Members of Parliament visit the Katosi Water Treatment Plant.

Infrastructure Development for Better Service Delivery

Developing a sustainable water and sanitation infrastructure entails the planning and management of water systems to ensure the availability, access, quality, and affordability of water resources in the face of social, environmental, and economic challenges.

The Government of Uganda's Third National Development Plan (NDP-III) (2020-2025) identifies the provision of adequate water supply and improved sanitation as one of the key priority areas for promoting inclusive growth and wealth creation. This is also in line with the second pillar of the Parish Development Model, which relates to Infrastructure and Economic Services. However, the current infrastructure cannot meet the ever-increasing needs of the growing population. In addition, the financing for infrastructure development is continuously dwindling which frustrates the efforts to bridge the service delivery gaps.

With blended financing sources however, we are revamping, expansion and development of new water and sewerage infrastructure across the Country to meet the current and future demand for water and sanitation services. This has improved access to clean, affordable and economically viable water supply and sewerage services, and this has a ripple effect on the economic transformation of the people of Uganda.

During the FY 2023/24, NWSC continued expanding its investment portfolio using both internally generated resources and external funding from GoU and Development Partners. The total funds invested in various infrastructure projects during the year amounted to UGX 287 billion. The progress made on the key internally and externally funded projects is summarized in the following section.

a) Externally Funded Projects

1. Kampala Sanitation Project - Phase 1		
Commencement Date: 01-July-2010		
Financier: AfDB (EUR 65.3 million), KfW (EUR 10 million) and GoU (EUR 66.4 million)		
Project Cost: UGX 569.4 Billion		
Project Overview:		
The project broadly aimed at improving urban hygiene and sanitation for the city residents, through rehabilitation and expansion of the current sewerage system within metropolitan Kampala. It also aimed at protecting the quality of water in the inner Murchison bay of Lake Victoria through improved sanitation in Kampala. The Project was implemented in two stages namely; Lake Victoria protection I (LVP I) and Lake Victoria protection II (LVP II). Works under LVP I entailed construction of Lubigi Wastewater treatment plant, installation of sewer lines connecting parts of Mulago Hospital and Makerere University and was completed in 2014. Components of LVP II are presented below;		
Component	FY 2023/24 Milestone	Remarks
Nakivubo Wastewater Treatment Plant (Capacity 45,000 m ³ / day)	Complete and operational	The project is fully operational. However, the financial closure has not yet been secured due to outstanding financial obligations
Nakivubo and Kinawataka Sewers (30 km length, diameter ranging from 200 mm to 1,500 mm)	Complete and operational.	Fully operational
Kinawataka Pre-treatment Plant and Pumping Station (Capacity 9,000 m ³ /day)	Complete and operational.	Fully operational

2. The Kampala Water Lake Victoria Water and Sanitation Project

Commencement Date: 28-Apr-2011

Financiers: GoU (EUR 34 million), KfW (EUR 30 million Grant), AFD (EUR 225 million loan), EIB (EUR 75 million loan) and EU-ITF (EUR 8 million Grant)

Project Cost: EUR 372 million (UGX1,997.94 billion)

Project Overview

The Kampala Water – Lake Victoria Water and Sanitation (KW- LVWATSAN) Project was initiated following a study by the Corporation aimed at resolving the water challenges in Kampala Metropolitan Area arising from rapid urbanization, industrial growth, and expansion of the Service Area among others. The project aims at expanding the water and sanitation systems of Greater Kampala Metropolitan Area to ensure reliable and affordable service provision for the city dwellers up to the year 2040. The estimated project cost is; EUR 372 million and it is being funded by KfW, GoU, AFD & EU-IFT.

Component	FY 2023/24 Milestone	Remarks
Upgrading and Rehabilitation of the Gaba Water Treatment Complex: This component involved upgrading and rehabilitation of Ggaba I & II Water Treatment Plants, construction of a new 8,000 m ³ Reservoir at Namasuba, laying a 9.6 km of transmission Main from Gaba to Namasuba, rehabilitation of the Muyenga Reservoirs and reinforcement of the Gaba-Naguru Transmission Line	This component was completed in July 2018 and there has been a 60% increment in Gaba I & II production.	Completed and operational
Construction of the Katosi Drinking Water Treatment Plant (160,000 m³/day): This entailed construction of an intake (240,000 m ³ /day), a water treatment plant (160,000 m ³ /day), 10 Km (1200 mm DI) pumping main to Nsumba Hill, 4 Reservoirs (10,000 m ³ each) at Nsuba Hill and Laying of the Katosi-Kampala Transmission Mains (61 km ranging from 800 mm to 1,400 mm).	Works were completed in 2021 and the system is operational.	Completed and is operational.
Greater Kampala Network Restructuring and Rehabilitation: This component involves the following; Laying of 60 Km of Transmission mains, 66 Km of secondary mains and 216 Km of tertiary mains, Construction of 4 Booster pumping stations, Construction of 3 Reservoirs of capacity 30 – 200 m ³ , Installation of District Metering Areas (DMAs) and 41 DMA feeding points, Implementation of a SCADA system for network monitoring at 8 critical stations in the distribution network and linking to the main station at Gaba water works and Refitting of existing 20,000 m ³ Gunhill reservoir.	As at June 2024, the project was under procurement of works contract, with contract negotiations held successfully, Contract signature is expected to be achieved as soon as approvals from Solicitor General are obtained.	The GOU on behalf of the Corporation is in the process of sourcing additional financing amounting to EUR 45 million from AfD, with negotiations between GoU and the Development Partner (AFD) concluded and approval of the loan facility by the cabinet secured as at June 2024.
Improvement of Water Supply and Sanitation Services in Informal Settlements This component involves construction of a 400 m ³ /d capacity faecal sludge treatment plant in Nalukolongo; 44 toilets in Public places; 55 km of pipe network densification, and 2,600 communal standpipes.	As at June 2024, works were in progress and the project had made the following achievements: Faecal sludge construction was at 75%; sanitation at public places stood at 65%; Water supply network at 77% progress; and 500 prepaid meters had been delivered and installed on site.	The project is on track and substantial completion is expected in the first half of the FY 2024/25.

3. Integrated Water Management and Development Project (IWMDP)

Commencement Date: 1-Jul-2019

Financier: IDA/World Bank (USD: 95 million), GoU (USD 3 million)

Project Cost: USD 98 million

Project Overview

The integrated Water Management and Development project (IWMDP) is a follow up project to the Water Management and Development Project (WMDP) that was substantially completed in 2018. IWMDP is jointly implemented by NWSC and the Ministry of Water and Environment. The objective of this project is to improve access to water supply and sanitation services, integrated water resources management, and operational performance of water and sanitation service providers in the project areas. The scope of works under NWSC entails the following:

Component	FY 2023/24 Milestone	Remarks
Mbale Project Component: The project scope under this component includes; Rehabilitation and expansion of the Bunghoko Water Treatment Plant and its abstraction points at Nabijjo and Nabiyonga; Construction of a new intake at Namatala; Upgrading of the Manafwa Water Works; Catchment Protection activities for the Manafwa and Bunghoko water sources; Rehabilitation, upgrading and expansion of the Water Supply and Distribution Systems in Mbale.	Mobilization of the Contractor for Lot 1 works was majorly complete, surveying of pipeline corridor was in progress, several suppliers of project bound materials and equipment had been approved, Permission secured from Mbale City Council to commence sub-surface investigations for buried infrastructure, surveys and sign posts installation.	Lot 1 (water works, transmission main, reservoirs and sewerage works) is expected to be completed in January 2026, and Lot 2 (Distribution networks and sanitation facilities) is expected to be completed in January 2028.
Adjumani Water Supply and Sanitation Project: This project targets Adjumani Town Council, Pakele, Dzaipi and Ciforo among others, and involves construction of water intake structure of capacity 12,000 m ³ /day, Water Treatment Plant of capacity 4,000 m ³ /day, laying of 51.8 km of water distribution network, and installation of water storage reservoirs with capacity of 1,150 m ³ , and construction of sanitation facilities.	Mobilization by the Contractor majorly completed, Project office and Camp had been set up, Concrete batching plant had been set up, Confirmatory pipeline route surveys had been completed, schedule for relocation of utilities under development, Excavation works at the Intake and Water Treatment Plant was ongoing	

4. Integrated Program to Improve Living Conditions in Gulu phase II

Commencement Date: 1-Jul-2019

Financier: KfW (EUR 17 million)

Project Cost: USD 17 million

Project Overview

NWSC and Gulu City are jointly implementing the Integrated Program to Improve Living Conditions of people in Gulu (IPILC) with financing from KfW (Package 1) and World Bank (Package 2).

Component	FY 2023/24 Milestone	Remarks
Package 1 entails construction of an intake (30,000 m ³ /day), a Water treatment plant (10,000 m ³ /day), a storage reservoir (5,000 m ³ / day and water supply to six small Towns enroute to Gulu. These include the Towns of Karuma, Kamdini, Minakulu, Bobi, Palenga and Koro Abili.	Construction of the Water Treatment Plant commenced and the overall progress as at June 2024 was at 85%. The intake was synchronized with the Karuma Dam construction and its civil works are complete.	The project is on track and is expected to be completed by January 2025
Package 2 entails installation of a transmission pipeline of length 69.5 km DN 500 ductile iron transmission pipeline from Karuma to Gulu.	Pipe laying commenced and overall progress was estimated at 58 Km (83%) as at June 2024.	

5. South-Western Cluster Water and Sanitation Project

Commencement Date: 1-Jul-2019

Financier: AFD (EUR 138 million), GOU (EUR 6 million)

Project Cost: EUR 144 million

Project Overview

This project entails development of water and sanitation infrastructure in the cities of Mbarara and Masaka including the surrounding areas. The project also includes provision of pipe water supply to the population in Isingiro District enroute Kagera-Mbarara highway. The South-Western Cluster Project is funded by the AFD and GoU with a total financing of EUR 144 million; comprising of EUR 138 million credit facility, and EUR 6 million GoU counterpart funding. The project is being implemented in three main packages

Component	FY 2023/24 Milestone	Remarks
Package 1- Kagera Water Supply Project: It entails construction of a Water Treatment Plant (30,000 m ³ /day) on River Kagera, installation of a 3,250 m ³ water storage reservoir, laying of 61.8 km pipelines with diameter ranging from 150 mm to 700 mm, and construction of a pumping station at Kabingo.	Overall progress of works was at 70% as at June 2024 .	There was stoppage of works by the Mbarara City Council who required that the pipe be realigned out of the carriage way. Consultant is currently redesigning the pipeline in line with the requirements of the Mbarara City Council. The project is expected to be completed in the FY 2024/25.
Package 2 - Mbarara Water Supply and Sanitation Project: It entails rehabilitation and expansion of the Ruharo Water Treatment Plant from 7,000 m ³ /day to 13,000 m ³ /day; upgrading of the distribution network; rehabilitation of the sewerage infrastructure; and development of a Faecal Sludge Treatment Plant.	The works under this component were tendered out and the lowest evaluated offer was 150% more than the budget. A joint decision between NWSC and AFD was therefore taken to put it on hold due to budget constraints. However, it's important to note that Mbarara will benefit from the Kagera Water Works Project as it will receive an approximate of 12,000m ³ per day from package 1. Package 2 will be crucial to evacuate the water from the reservoirs to the final consumers.	NWSC through the MOFPED is pursuing additional financing from AFD amounting to EUR 150 million. Part of this financing (EUR 70 million) has been earmarked for south western cluster and part of these funds will be used to supplement the available resources to finance all the project scope and ensure that the project objective is attained.
Package 3 - Masaka Water Supply and Sanitation Project: It involves construction of a water treatment plant (14,000 m ³ / day) on the shores of Lake Victoria at Bukakata, construction of a reservoir (2,000 m ³), construction of a booster station enroute to Kako reservoir, and laying of water transfer mains from Kako reservoir to existing Kitovu, Bwala and Boma reservoirs.	Works under this project component were tendered out and as at June 2024 Bids had been received and were under evaluation.	The remaining scope to achieve the original project objective will be financed using part of the EUR 70 million to be secured under the additional financing of the EUR 150 million from AFD



6. Wakiso West Water and Sanitation Project

Commencement Date: Still at design stage

Financier: Danida Sustainable Infrastructure Finance (DSIF)

Project Cost: EUR 155 million

Project Overview

This project is at detailed design stage undertaken with grant financing from Danish Sustainable Infrastructure Finance (DSIF). It is aimed at improving the quality of life, health and economy of people in Wakiso West including parts of settlements along Kampala - Mpigi highway.

Component	FY 2023/24 Milestone	Remarks
The project scope encompasses development of new water treatment plant at Bwerenga on Lake Victoria (62,500 m ³ /day), primary bulk storage reservoir (6), associated pumping main and distribution system (125.4 km), and installation of 8 pumping stations. The scope also includes construction of faecal sludge treatment plant at Kajjansi (400 m ³ /day) and water supply to informal settlements in the project area (installation of 1,500 PSPs).	Selection of consultant to undertake detailed design and supervision of works was finalized. Engagements with the funder (DSIF) and Solicitor General on the way forward for the procurement of the detailed design and supervision consultancy was undertaken.	The project is undergoing appraisal processes under the Public Investment Management System (PIMS) framework by Development Committee of MoFPED.

7. Fort Portal, Hoima and Lira Water Supply and Sanitation Project

Commencement Date: Still at feasibility and design stage

Financier: AFD

Project Cost: EUR 150 million

Project Overview

This project is aimed at improving the water supply reliability and sanitation situation of the residents living within the new cities of Fort Portal, Hoima and Lira. Agence Française de Développement (AFD) has provided grant financing of EUR 1.3 million to undertake feasibility studies for this project with ultimate objective of availing credit finance to the tune of EUR 150 million toward the implementation of the downstream WATSAN infrastructure.

Component	FY 2023/24 Milestone	Remarks
Construction of conventional water treatment plant of 10,000 m ³ per day (Hoima), 10,000 m ³ per day (Fort portal) and 10,000 m ³ per day for Lira by year 2030	As at June 2024, the consultancy services of feasibility study and pre-design was on-going	As at June 2024, the project was undergoing appraisal processes under the Public Investment Management System (PIMS) framework by Development Committee of MoFPED.
Construction of intake structure with an abstraction capacity of 12,000 m ³ per day (Hoima), 11,000 m ³ per day (Fort portal) and 12,000 m ³ per day (Lira) by year 2029		
Rehabilitation, upgrading and expansion of (5 Km in Hoima, 5 Km in Fort portal and 10 Km in Lira) by 2030		
Laying and upgrade of water pipe networks in Lira - 52.5Km, Hoima 24 and Fort Portal 50 Km by 2030		



Fort Portal Water Treatment plant-Kabunda Fort Portal City

8. Climate Resilience and Water Infrastructure for Refugees and Host Communities in Northern Uganda

Commencement Date: Still at feasibility and design stage

Financier: KfW

Project Cost: Funding not yet secured

Project Overview

The project encompasses measures for Arua City relating to the 'Green Cities' and 'Nature Based Solutions' Concepts. It will be jointly implemented by NWSC, Arua City Council, and the Ministry of Water and Environment in four (4) packages. NWSC will take charge of Package 1 (Water and wastewater infrastructure).

Component	FY 2023/24 Milestone	Remarks
<p>Package 1: Water and wastewater infrastructure improvement</p> <p>Package 2: Storm water management, nature based solutions in particular, not only with focus on Arua City but also to protect the planned drinking water reservoir at River Enyau and the current and future groundwater sources in the vicinity of Arua City</p> <p>Package 3: Solid waste management, not only with focus on Arua City but also to protect the planned drinking water reservoir at River Enyau.</p> <p>City planning, as an overarching topic that affects all of the above</p>	sourcing of financing from KfW is ongoing	The project is pending approval of financing by KfW.

9. Extension of Water Supply Services to EACOP Facilities

Commencement Date: 23rd September 2022

Financier: EACOP

Project Cost: UGX 3.5 billion

Project Overview

NWSC and East African Crude Oil Pipeline (EACOP) Ltd entered into a contract in September 2022 towards implementation of a water project aimed at extending water supply services to EACOP construction camps and pumping stations in Mubende, Sembabule, and Kyotera. The project entails the following:

Component	FY 2023/24 Milestone	Remarks
<ul style="list-style-type: none"> Construction of three (3) pumping stations in Sembabule (Combined discharge 520 m³/day), one (1) pumping station in Kakuuto Town – Kyotera (200 m³/day), three (3) pumping stations in Kakuuto, and two (2) pumping stations in Mubende. Laying of 14.0 km of pipeline in Sembabule, 18.7 km in Kakuuto and 12.5 km in Mubende Construction of a new 100 m³ steel reservoir on a 10 m steel stand in Kakuuto and 100 m³ reservoir in Mubende. 	As at June 2024, Pipe laying activities had been completed; Borehole drilling works completed; Supply and installation of steel tanks completed.	Project is completed and is fully operational



b) Projects Financed by both GoU and NWSC

1. Kiruddu Waste Water Treatment Plant Project	
Project Cost: UGX 2 billion	
Project Overview	
The project was jointly implemented with Ministry of Health (responsible for project financing) and Kampala Capital City Authority. It aimed at improving wastewater management at Kiruddu Referral Hospital by treating 150,000 Litres of wastewater on a daily basis.	
Project Scope	Project Status
Construction of a 150 m ³ /day Wastewater Treatment Plant targeting Kiruddu Hospital and the surrounding community.	The Wastewater Treatment Plant was fully completed and is operational.

2. Service Coverage Acceleration Project (SCAP 100) Project	
Project Cost: UGX 611.2 billion	
Project Overview	
In line with the Government Strategic Aspiration of 100% service coverage, NWSC has been implementing a Project code named, "100% Service Coverage Acceleration Project (SCAP100)" since 2017. The project aims at ensuring universal and equitable access to safe water supply in all villages under NWSC jurisdiction.	
Project Milestones:	Project deliverables as at June 2024
<ul style="list-style-type: none"> Expansion of the Water Network Installation of New Private Connections and Public Stand Pipes (PSPs) covering all villages under NWSC jurisdiction. Implementation of Water Supply Stabilization Plans (WSSPs) 	<ul style="list-style-type: none"> Expanded the water distribution network by 9,441 km Installed 388,094 new water connections including 21,567 new PSPs. Village coverage increased from 2,848 in 2017 to 10,856 villages (an additional 8,008 villages). 6,745 villages remain uncovered. Water Supply Stabilization Plans (WSSPs): These include interventions relating to the expansion, refurbishment and rehabilitation of water supply systems. These are aimed at strengthening the Corporation's backbone infrastructure to improve water production and supply, to meet the ever- increasing demand for water services. The key interventions undertaken include; <ul style="list-style-type: none"> i) Water Production Improvements: The Corporation installed 104 chemical dozers, constructed 172 boreholes, installed 78 borehole pumps, installed 24 raw water pumps, installed 70 high lift pumps, installed 128 submersible pumps and upgraded 31 interconnections and systems. ii) Pressure Improvement Measures: The Corporation installed 92 booster pumps, constructed 17 water sumps and installed 10 break pressure tanks. iii) Storage Expansion: The Corporation constructed 99 reservoirs of various capacities. iv) Power Supply Systems/Connections: The Corporation installed 121 generators, 49 transformers, 7 solar systems, effected 14 grid power connections and 31 power extensions.

c) Projects Financed by NWSC using Market Finance

1. Upgrading of the Bushenyi Water Supply System Project

Project Cost: UGX 11.8 billion

Project Overview:

The project is aimed at augmenting water production in Bushenyi Water Supply Area through construction of a water treatment facility of capacity 2,000 m³/day.

Project Scope:	Project Status:
<ul style="list-style-type: none"> Construction of a new water intake of 3,000 m³/day additional water treatment plant of capacity 2,000 m³/day, a storage reservoir of 600 m³ and associated pumping and distribution mains of 3.34 Km. 	<ul style="list-style-type: none"> The project has been substantially completed and is currently under system monitoring. All the emerging snags have been attended to and closed. System performance is satisfactory

2. Upgrading of the Hoima Water Supply System

Project Cost: UGX 9.2 billion

Project Overview:

The project was aimed at improving water supply reliability in Hoima Town and surrounding areas through increasing water production by 3,000 m³/day.

Project Milestones:	Project Status:
<ul style="list-style-type: none"> Re-drilling four (4) production wells (boreholes) to replace collapsed casings and increase their yields. Replacement, extension/construction of the existing and new pipe network respectively. Construction of new reservoirs and boreholes. 	<ul style="list-style-type: none"> Project was completed and is fully operational

3. Lyantonde Water Supply Project

Project Cost: UGX 15.7 billion

Project Overview:

The project was aimed at improving water supply reliability in Rushere, Lyantonde and the surrounding areas including Nshara Industrial Park through provision of 5,000 m³/day water.

Project Milestones:	Project Status:
<ul style="list-style-type: none"> An intake of capacity 5000 m³/day. An offshore pipeline of DN 300 mm, 100 m into Lake Kakyera. A raw water pumping main of DN 300 mm, for a length of about 1 Km. A water treatment plant of capacity 5000 m³/day. A DN 300 mm treating water pumping main of length 12 Km. A 1500 m³ reservoir. 10 km distribution pipe main of DN 300 mm. 	<ul style="list-style-type: none"> Project was completed and is fully operational.

4. Kyankwanzi Water Supply Project

Project Cost: UGX 12.1 billion

Project Overview:

The project is aimed at improving water supply services in Kyankwanzi area through construction of a 3,000 m³/day water treatment plant on River Mayanja and the associated distribution network.

Project Milestones:	Project Status:
Construction of a 3,000 m ³ /day water treatment plant on River Mayanja and the associated distribution network.	<ul style="list-style-type: none"> Construction works at the intake were completed. Pipe laying of the remaining 2.8 km of pipeline work was completed. Achieved 90% progress of works at the booster station. Installation works for electromechanical equipment had commenced as at June 2024.

5. Upgrading of the Kalungu Water Supply System

Project Cost: UGX 17.8 billion

Project Overview:

The project is aimed at improving water supply services in Kalungu Town through construction of a 4,000 m³/day water treatment plant on River Katonga and the associated distribution network. The Water Supply System is planned to serve parts of the neighboring Gomba District.

Project Milestones:

- Construction of a 4,500 m³/day water intake and treatment plant on River Katonga and the associated distribution network of 30 Km.

Project Status:

- The electromechanical equipment was being delivered to site.
- Main reservoir construction was at 60% progress.
- Civil works at the intake were completed.

6. Soroti water Supply Project

Project Cost: UGX 6.9 billion

Project Overview:

The project is aimed at improving the Soroti water production capacity from 5,000 m³/day to 10,000 m³/day.

Project Milestones:

- Upgrade of the intake infrastructure.
- Laying of a new raw water pipeline.
- Construction of clarifiers & filters.
- Upgrade of electromechanical equipment & pumping mains.

Project Status:

- 68% progress achieved on water pipeline works.
- 56% progress achieved on the overall progress of works.

7. Tororo Water Supply Project

Project Cost: Funds for the project not yet secured

Project Overview:

The project is aimed at improving the Tororo water production capacity from 5,000 m³/day to 10,000 m³/day.

Project Milestones:

- Upgrade of the intake infrastructure.
- Laying of a new raw water pipeline.
- Construction of clarifiers & filters.
- Upgrade of electromechanical equipment & pumping mains.

Project Status:

- Detailed design finalized and draft tender document were under review
- Advertisement for works awaiting the final tender documentation.

8. Moroto Water Supply Project

Project Cost: Funds for the project not yet secured

Project Overview:

The project is aimed at improving the water supply services in Moroto Area through the expansion of the water production capacity by an additional 3,000 m³/day.

Project Milestones:

- Reinforced concrete intake structure on River Nadiket.
- 3,000 m³/day Conventional Water Treatment Plant.
- Treated Water Pumping Main (6.0 Km) from the WTP to the Main reservoir.

Project Status:

- Detailed design and tender documentation ongoing.

9. Lira Water Supply Improvement Project

Project Cost: UGX 2.6 billion

Project Overview:

The project is aimed at improving the Lira water production capacity from 10,000 m³/day to 12,500 m³/day.

Project Milestones:

- Upgrade of the intake infrastructure.
- Laying of a new raw water pipeline.
- Construction of clarifiers & filters.
- Upgrade of electromechanical equipment & pumping mains.

Project Status:

- Foundation structural design review was finalized.
- Construction works for foundation of coagulation, flocculation and clarifiers commenced.

10. Kanungu Water Supply Project

Project Cost: UGX 12 billion

Project Overview:

The project is aimed at improving water supply reliability within Kanungu Town.

Project Milestones:

- Construction of sump of about 80 m³
- Transmission main of 6"-8" of 14 Km
- Additional Storage and balancing tank/reservoir – 300 m³
- Distribution main of 4"-6" 4 Km to supply Kabuga-Kihihi Tank
- Distribution mains of 28 km of 2"-4" 15 Km for network rationalization.

Project Status:

- Evaluation of bids was finalized.



One of the PSPs constructed under SCAP 100 Project

Operational Performance

NWSC Overview

NWSC stands out as a model utility in the African Region and beyond because of its exemplary achievements. Over the years, the Corporation has continued to register significant performance improvements in the Key Performance Indicators as highlighted in this section. The Section presents global and regional performance of the Corporation. The regions include; Kampala Metropolitan, Central, Western and South Western, Eastern and Northern.

During the period under review, Management undertook a number of performance improvement initiatives aimed at enhancing service delivery. The initiatives are aligned to the Five Strategic Priority Areas of the Corporate Plan (2021-2024) namely; a) Industrialization, b) Infrastructure Development c) Skilling and Workforce Development d) Private Sector Involvement and e) Organizational Health and Sustainability.

The key Performance Improvement Programmes (PIPs) implemented during the FY 2023/24 include: House to House program, Response rate improvement campaign, Customer re-connect program, E-billing, Service Coverage Acceleration Project (SCAP 100), Water Supply Stabilization Plans (WSSPs), Water loss prevention programmes, customer care and complaint handling, and Project works implementation. Implementation of these initiatives has resulted into the Corporation registering the achievements summarized in Table 20;

Table 20: NWSC's performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³)	144	164	171	176	3%
Water Supplied (m ³)	137	158	162	164	1%
Water Sales (m ³)	90	102	105	108	3%
NRW (%)	34.5%	35.4%	34.9%	33.9%	3%
New Water Mains (km)	439	1,305	588	264	-55%
New Water Connections (No.)	51,788	54,697	50,591	49,717	-2%
New PSPs (No.)	3,267	2,141	2,808	1,504	-46%
New Sewer Connections (No.)	277	576	237	57	-76%
Sewer Water Mains (km)	23	36	17	4	-77%
Billings (UGX Bn)	430	487	540	616	14%
Collections (UGX Bn)	435	469	492	587	19%

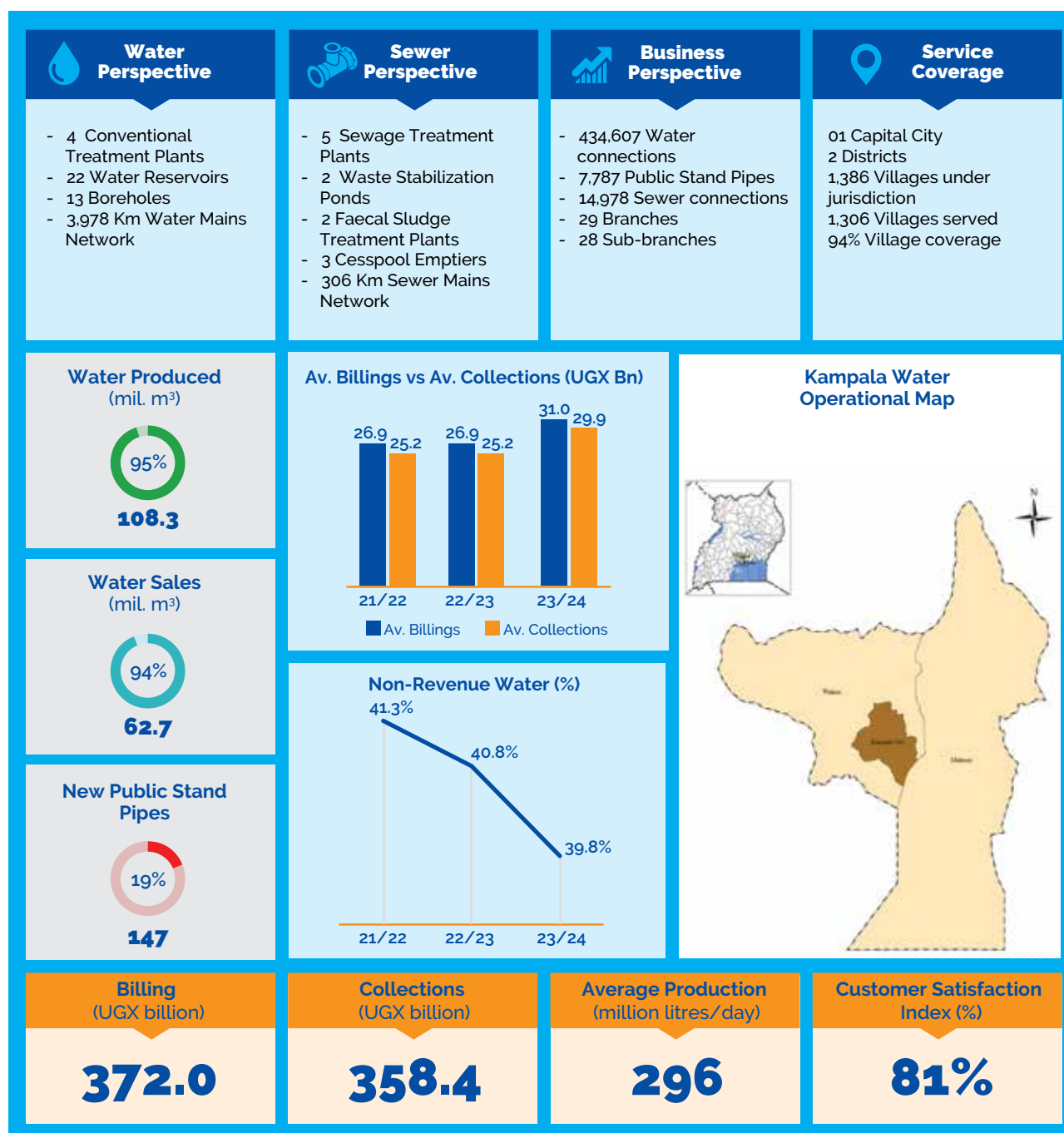
The performance for the various regions is presented in the following subsections.

Kampala Water

Kampala Water (KW) is the largest NWSC Area of operation, serving Kampala, and some parts of Mukono and Wakiso. The region generates over 60% of NWSC's income. To ensure easier access to services by our customers, the region is divided into the following 3 zones;

- Central zone, with 9 branches and 12 sub-branches
- Central Business District Zone, with 4 branches
- Eastern zone with 7 branches and 8 sub-branches, and
- Western zone with 9 branches and 8 sub-branches.

Overview



The following table presents the performance trends of Kampala Water over the last 4 years (2021-2024), as well as the growth in performance during the FY 2023/24 compared to FY 2022/23.

Table 21: Kampala Water performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³)	88	100.3	105.3	108.3	3%
Water Supplied (m ³)	85.5	99.0	101.9	104.1	2%
Water Sales (m ³)	50.8	58.1	60.3	62.7	4%
NRW (%)	40.6%	41.3%	40.8%	39.8%	3%
New Water Mains (km)	21	171	109	29	-73%
New Water Cons (No.)	23,472	390,707	21,329	22,885	7%
New PSPs (No.)	1,643	404	1,060	147	-86%
New Sewer Cons (No.)	178	578	111	25	-77%
Sewer Water Mains (km)	23	36	2.3	2.0	-11%
Billings (UGX Bn)	252.5	288.8	322.3	372.0	15%
Collections (UGX Bn)	256.0	280.4	301.9	358.4	19%

The growth in service extensions during the FY 2021/22 is mainly attributed to the implementation of the SCAP100 project with main focus on downstream secondary and tertiary water supply infrastructure. However, the decline in performance under water mains extensions in the FY 2022/23 and FY 2023/24 is attributed to the budget cuts from Government towards implementation of the Service Coverage Acceleration Project (SCAP 100).

Technical Operations

Water Production

Water production forms part of the core business activities in Kampala Water, with water being produced from four (4) conventional water treatment plants (WTP) of Ggaba 1, Ggaba 2, Ggaba 3 and Katosi. In addition, there are 13 functional and operational bore holes that augment the production capacity of the four conventional Water Treatment Plants.

During the FY 2023/24, water production increased by 3 million cubic meters (3%), from 105.3 million cubic meters in the FY 2022/23 to 108.3 million cubic meters. The growth in water production was mainly in Gaba 1 and Gaba 2, attributed to rehabilitation of the Namasuba subsystem.



Office Block - Katosi Water Treatment Plant



Ggaba 2 Water Treatment Plant

Water supplied

Water from Ggaba 1 treatment plant is transmitted through a transmission line of DN 700 and DN 600 to Namasuba and Naguru reservoirs respectively. Ggaba 2 channels its water to Muyenga reservoirs via a transmission line of DN 800, whereas Ggaba 3 transmits to Nakasero and Muyenga reservoirs using DN 700 and DN 900 respectively. Water from Katosi WTP is channeled to Nsumba reservoir with a transmission line of DN 1400. From the 6 main reservoirs, the treated water is then channeled to 34 minor reservoirs and their water pressure levels are boosted by the 39 booster stations. The water then enters the distribution system for use by the final consumers.

During the FY 2023/24, Kampala Water registered a growth of 2% in the volume of water supplied, from 101.9 million cubic meters in the FY 2022/23 to 104.1 million cubic meters.



Muyenga Water Reservoirs

Water Network coverage

During the FY 2023/24, KW laid 29 km of new water mains across the service areas of Kampala Capital City and the districts of Mukono and Wakiso bringing the total pipe network to 3,978 km. Similarly, the customer base has increased from 411,750 to 434,607 customers comprising of 358,336 Domestic, 61,383 Commercial, 125 Industrial, 6,976 Institution and 7,787 PSPs..

Sewerage

Sewage treatment aims to remove contaminants from sewage to produce an effluent that is suitable for discharge to the surrounding environment, thereby preventing water pollution from raw sewage discharges. KW has 2 Waste Stabilization Ponds and 5 Conventional Sewage Treatment Plants of which 2 have fecal sludge facilities. It also has 3 cesspool emptiers that collect waste from areas not connected to the sewer network.

During the FY 2023/24, the influent flow per month was 1,049,865 cubic meters, compared to 864,868 cubic meters in the previous financial year. The effluent discharged per month amounted 924,494 cubic meters, a growth of 18% from 782,168 cubic meters in the FY 2022/23.

In the financial year under review, 2 km of new sewer mains extension were made bringing the total sewer length to 306 km. The total number of customers connected to the sewer grid as at June 2024 was 14,978 comprising of: 9,245 Domestic, 5,063 Commercial, 10 Industrial and 660 Institution.



Bugolobi Sewage Treatment Plant



Laying of sewer Lines at Centenary Park

Tackling NRW

Kampala Water was able to register significant reduction in NRW during the FY 2023/24 (39.8%), compared to the FY 2022/23 (40.8%). This notable improvement was due to a combination of various factors, including among others;

- a) Improvement in leakage handling monitoring and vigilance,
- b) Adoption of the District Metering Area (DMA) concept by Branch teams which has fostered accountability,
- c) Improved supervision by the Centre teams through regular audits,
- d) Targeted investigation of zero-consumption accounts that led to recovery of some consumption volumes, and
- e) Network rationalization resulting into improved supply reliability.

Commercial Operations

Water sales: This is the volume of water that actually reaches the customers' premises and is billed. During the FY 2023/24, the volume of water sold grew by 4%, from 60.3 million cubic meters to 62.7 million cubic meters.

Billing: This is the primary indicator of the financial performance of the Corporation, a key determinant of the income. During the FY 2023/24, KW registered a 15% growth in billings, from UGX 322 billion in the FY 2022/23 to UGX 372 billion, of which Government billings amounted to UGX27.2 billion.

Collections on the other hand grew by 19%, from UGX 302 billion in the FY 2022/23 to UGX 358 billion, with Government collections accounting for UGX 19.6 billion.

Arrears as at June 2024, amounted to UGX 76 billion, an increase of 18% from UGX 64.8 billion in the FY 2022/23, with Government arrears accounting for UGX 16 billion.

Strengthening commercial operations: During the FY 2023/24, Kampala Water operationalized a hybrid program to enhance business growth. The two-pronged program, code-named "Hybrid," was launched with the aim of achieving the following:

- **Revenue enhancement:** Ensuring improved response rates, improved collection efficiency, reduced arrears, and reduced debt age.
- **Sales growth:** Investigating performance in sales to mitigate declining consumption and improving the handling of field anomalies.

Customer Satisfaction

There is a strong link between customer satisfaction and loyalty, and that's why we regularly track changes in customer satisfaction. This helps to establish the Customer Satisfaction levels, a determinant of the progress in service improvement. The Customer Satisfaction Index during the FY 2023/24 was 81%. This is above the Annual Corporate Plan target of 80% for the period 2021-2024.

Customer Appreciation activities implemented

KW Partners with Ayita Foundation to transform lives through water access in Kiganda – Kasokoso by providing affordable and clean water. 10 water points were commissioned, highlighting the importance of this initiative.



KW Partners with Ayita Foundation to commission 10 water points in Kiganda – Kasokoso community

Launch and handover of sanitation facilities including new toilet facilities and an open working space in Kiswa Market in Nakawa Division to enhance living standards and disease prevention, implemented under KW-LWATSAN 5B package project



Launch and Handover of sanitation facilities

NWSC stepped up sanitation efforts for Martyrs Day 2024 in Namugongo, where the Corporation effectively delivered comprehensive sanitation and water services for the Martyrs Day celebrations, ensuring a healthy and hygienic environment for thousands of pilgrims. Through proactive planning, inspections, and emergency response measures, NWSC guaranteed uninterrupted services, enabling a safe and dignified experience for all attendees.

Customer Feedback Sessions

With the objective of fostering dialogue, soliciting feedback from local stakeholders, strengthening community relationships, and engaging with grassroot communities, Kampala Water conducted a Baraza in Central Division. This was aimed at addressing stakeholder-specific needs and concerns related to water and sanitation.



Central Division Baraza at Bat Valley Primary School

Sensitization against sewer corridor encroachment in Kinawataka and Butabika areas

During the financial year, KW undertook sensitization against encroachment in Kinawataka and Butabika sewer corridor. The exercise aimed to educate and inform the public about the importance of adhering to regulations and avoiding construction in restricted areas. This was to ensure integrity of the sewer infrastructure and mitigate the potential risks to public health and safety.

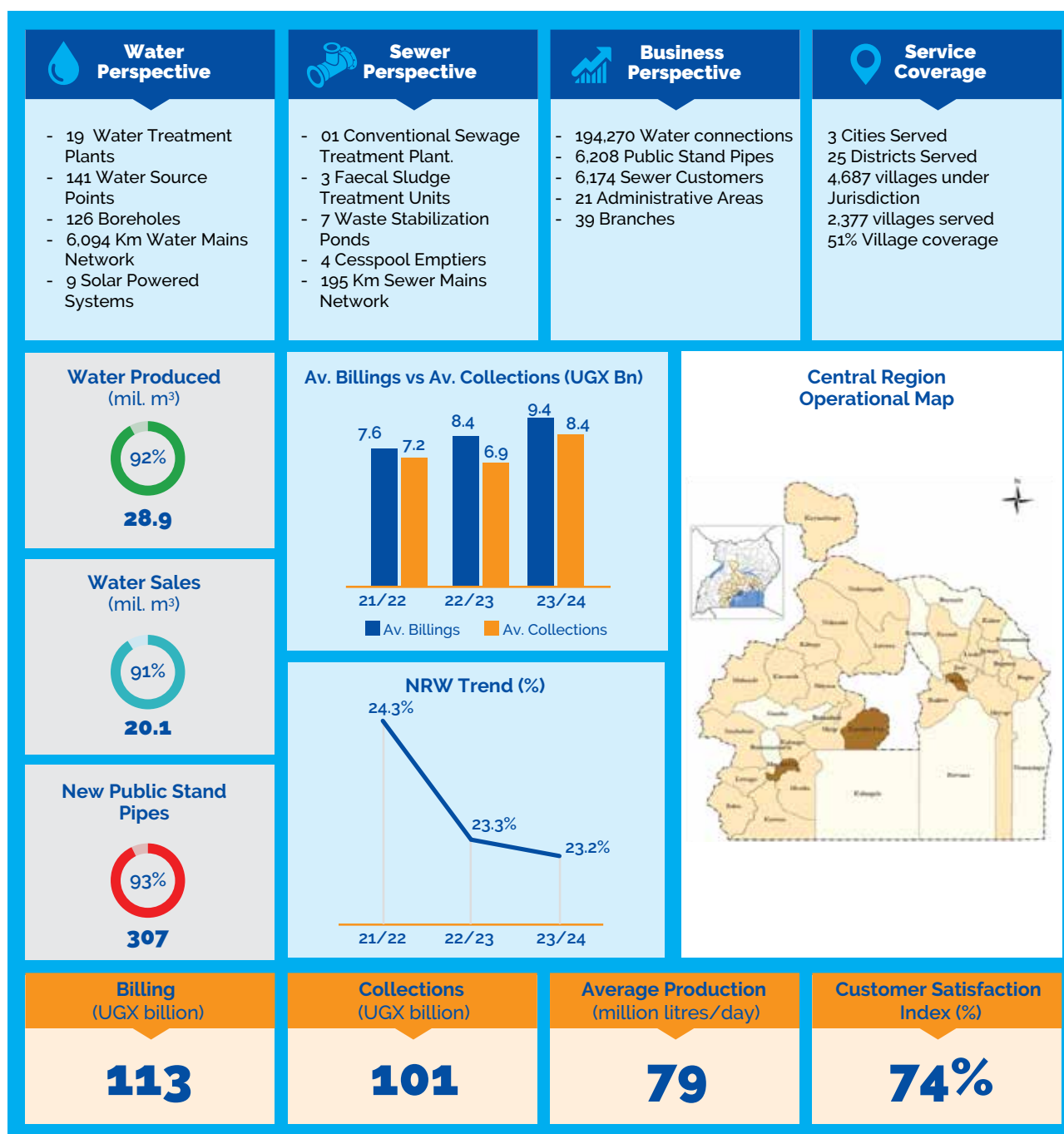


Sensitization of our customers

Central Region

Central Region has 21 Administrative Areas covering 25 districts of Buikwe, Iganga, Mayuge, Kaliro, Bugweri, Luuka, Bugiri, Mityana, Kalungu, Sembabule, Mpigi, Butambala, Luweero, Nakasongola, Nakaseke, Kiboga, Mubende, Kassanda, Kiryandongo, Kamuli, Kyotera, Rakai, Lwengo, Kakumiro and partly Wakiso and 3 Cities of Jinja, Masaka and Entebbe.

Overview



The following table presents the performance trends of Central region over the last 4 years (2021-2024), as well as the growth in performance during the FY 2023/24 compared to FY 2022/23.

Table 22: Central Region performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³), (Million)	23.8	27.2	28.4	28.9	2%
Water Supplied (m ³), (Million)	22.6	25.4	25.8	26.1	1%
Water Sales (m ³), (Million)	16.7	19.2	19.8	20.1	1%
NRW (%)	26.1%	24.3%	23.3%	23.2%	1%
New Water Mains (km)	129	387	139	63	-54%
New Water Cons (No.)	10,875	182,824	10,495	9,698	-8%
New PSPs (No.)	461	429	462	307	-34%
New Sewer Cons (No.)	20	24	21	9	-57%
Sewer Water Mains (km)	1.0	1.0	8.3	0.4	-95%
Billings (UGXBn)	79.2	91.4	100.9	113.1	12%
Collections (UGX Bn)	78.9	86.5	82.4	101.3	23%

Technical Operations

Water Production and Supply

Water production constitutes the core business activities in the region, with 141 water source points, 19 water treatment plants, and 126 boreholes located in various Areas across the region. During the FY 2023/24, the volume of water produced increased by 2%, from 28.4 million cubic meters in the FY 2022/23 to 28.9 million cubic meters. The region registered an achievement of 92% against a target of 31.3 million cubic meters.

The volume of water supplied during the FY 2023/24 increased by 1% from 25.8 million cubic meters in the FY 2022/23 to 26.1 million cubic meters. This represents an achievement of 91% against a target of 28.6 million cubic meters.



Jinja Water works intake



Water reservoirs in Sembabule

Water Network coverage

During the FY 2023/24, Central region laid 63 km of new water mains across all its areas of jurisdiction, bringing the total pipe network as at June 2024 to 6,094 km. Similarly, the customer base has increased from 183,847 to 194,270 customers comprising of 156,547 Domestic, 25,845 Commercial, 67 Industrial, 5,603 Institution and 6,208 PSPs..

Sewerage

Central Region has 1 conventional Sewage Treatment Plant, 3 Faecal Sludge Treatment Units and 7 Waste Stabilization Ponds. The region also has 4 cesspool emptiers that enable collection of Waste from areas not connected to the sewer network.

During the FY 2023/24, the influent flow per month was 237,704 cubic meters and effluent discharged per month amounted to 177,465 cubic meters, a growth of 159%, from 68,472 cubic meters in the FY 2022/23.

During the financial year, 400 metres of sewer mains were laid, and the total sewer length as at June 2024 was 195 km, with 6,174 customers connected to the sewer grid, comprising of 4,235 Domestic, 1,568 Commercial, 14 Industrial and 357 Institution.

Commercial Operations

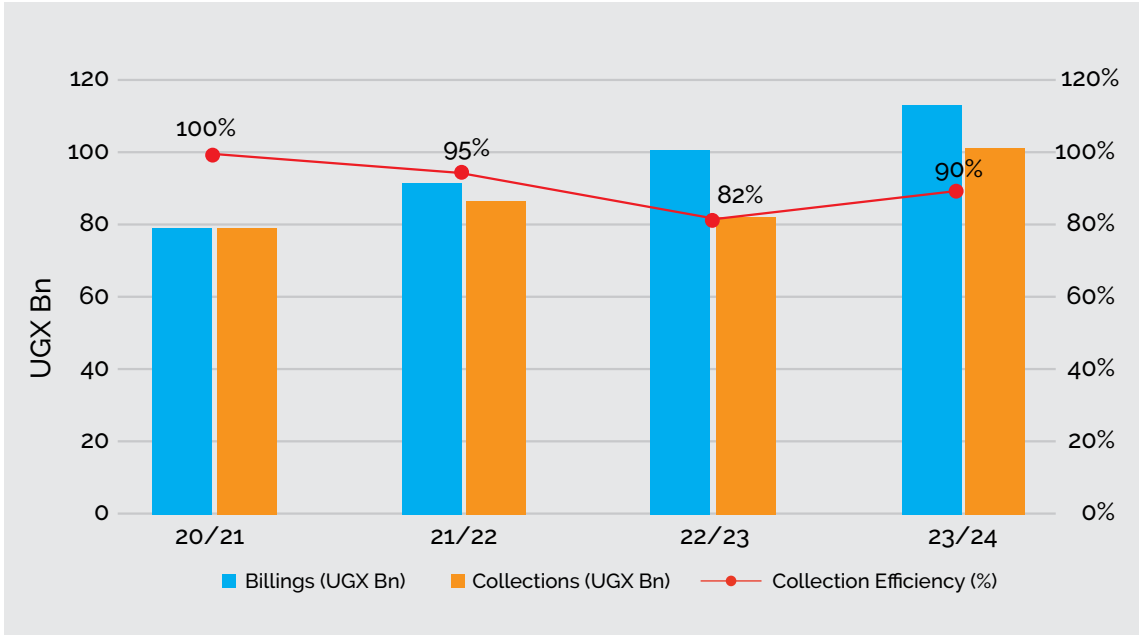
Water sales and Billings

The volume of water grew by 2%, from 19.8 million cubic meters to 20.1 million cubic meters. This translates into billing amounting to UGX 113.1billion, a growth of 12% compared UGX 100.9 billion billed during the FY 2022/23. The Government billing amounted to UGX 31 billion.

Collections grew by 23%, from UGX 82.4 billion in the FY 2022/23 to UGX101.3 billion, with Government collections amounting to UGX 21.4 billion..

On the other hand, Arrears as at June 2024 amounted to UGX 64.3 billion, with Government arrears accounting for UGX 46.8 billion. The arrears status as at June 2024 presents a growth of 18% from UGX 52.9 billion in the FY 2022/23.

Figure 1: Billings, Collections and Collection Efficiency from FY 2020/21 to FY 2023/24.



Customer Satisfaction

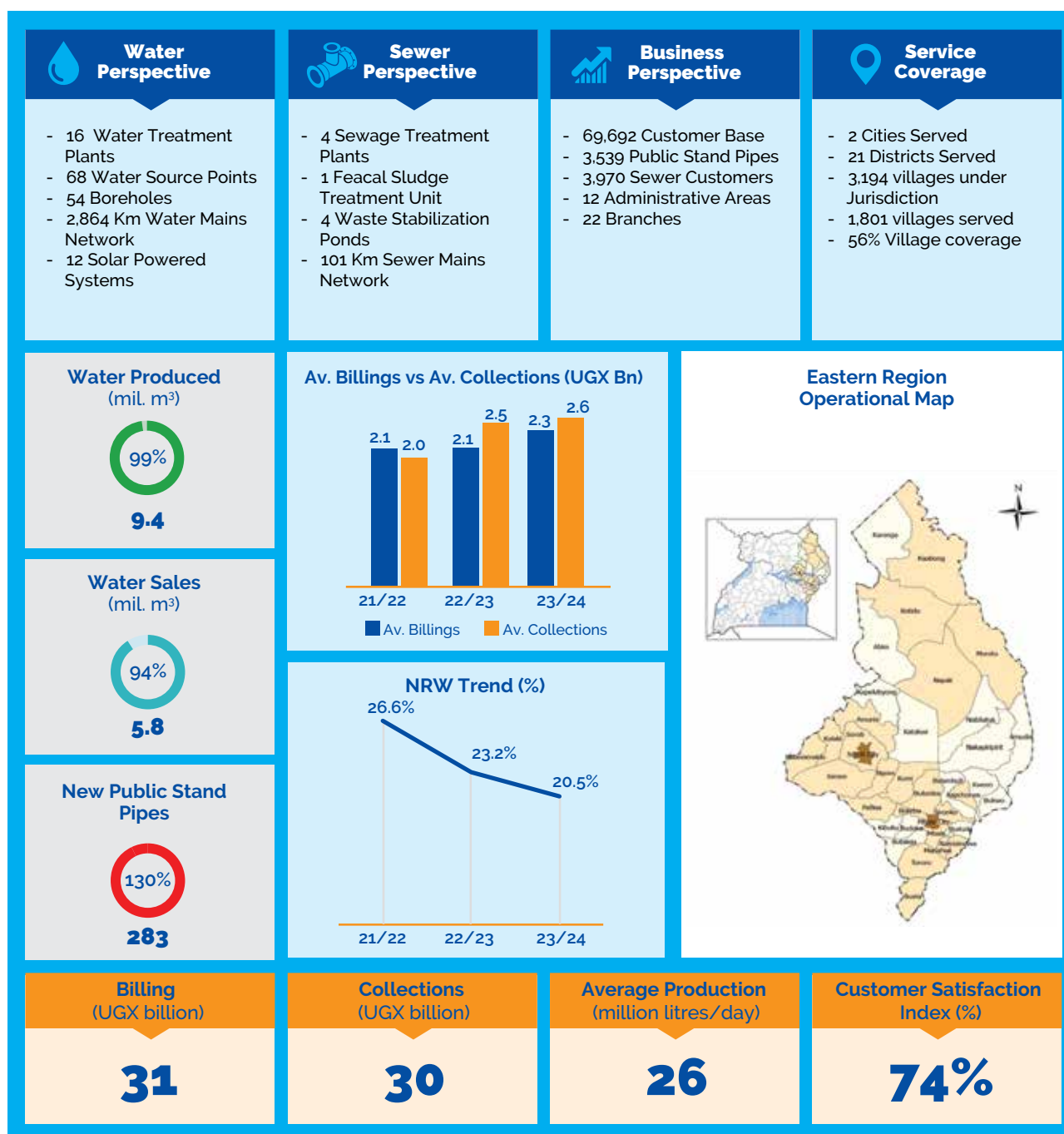
The results from the Customer Satisfaction Survey conducted during the financial year 2023/24 indicated a 74% Customer Satisfaction Index. Our target in the Corporate Plan 2024-2027 is to ensure that all regions register a CSI of at least 80%.

To stabilize supply as well as improve service delivery to customers, the Corporation is implementing a number of projects in the Central Region. These include Kalungu Water Supply Project, Kyankwanzi Water Supply Project (funded through market finance), and Masaka Water Supply and Sanitation Project (Jointly funded by GOU and AFD)

Eastern Region

Eastern Region constitutes 12 Administrative Areas covering 19 districts of Sironko, Butebo, Bukedea, Tororo, Busia, Namisindwa, Manafwa, Amuria, Serere, Kaberamaido, Kalaki, Pallisa, Ngora, Kumi, Kapchorwa, Moroto, Napak, Kotido, and Kaabong and the 2 Cities of Mbale and Soroti.

Overview



The following table presents the performance trends of Eastern region over the last 4 years (2021-2024), as well as the growth in performance during the FY 2023/24 compared to FY 2022/23.

Table 23: Eastern Region performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³)	7.2	8.1	8.3	9.4	13%
Water Supplied (m ³)	6.6	7.6	7.5	7.3	-3%
Water Sales (m ³)	4.9	5.6	5.7	5.8	1%
NRW (%)	25.8%	26.6%	23.2%	20.5%	12%
New Water Mains (km)	34	178	25	27	7%
New Water Cons (No.)	3,297	65,786	4,183	3,422	-18%
New PSPs (No.)	260	249	305	283	-7%
New Sewer Cons (No.)	6	43	21	8	-62%
Sewer Water Mains (km)	13.2	4.5	1.6	1.5	-38%
Billings (UGX Bn)	21.8	24.9	27.8	30.9	11%
Collections (UGX Bn)	24.1	23.6	25.2	29.5	17%

Technical Operations

Water Production and supply

The Eastern region has 68 water source points, 16 conventional water treatment plants, and 54 bore-holes. These are located in all the Areas within the region. During the FY 2023/24, water production grew by 13%, from 8.3 million cubic meters in the FY 2022/23 to 9.4 million cubic meters. The region registered an achievement of 99% against a target of 9.5 million cubic meters..

On the other hand, Water supplied during the financial year was 7.3 million cubic meters, representing a decline of 3% from 7.5 million cubic meters in the FY 2022/23 and an achievement of 93% against a target of 7.8 million cubic meters.



Water Clarifiers at Agu Water Treatment Plant in Kumi Area.

Water Network coverage

During the FY 2023/24, 27 km of new water mains were laid, bringing the total pipe network as at June 2024 to 2,864 km. Similarly, the customer base grew from 66,221 to 69,692 connections, comprising of 54,692 Domestic, 9,067 Commercial, 3 Industrial, 2,391 Institution and 3,539 PSPs..

Sewerage

The Eastern region has 4 sewage treatment plants, 1 fecal sludge treatment unit and 4 waste stabilization ponds. During the FY 2023/24, the influent flow per month was 93,800 cubic meters compared to 87,397 in the previous financial year. The effluent discharged per month amounted to 76,877 cubic meters, compared to 81,193 in the FY 2022/23.

During the year, 1.5 km of new sewer mains extension were laid, bringing the total sewer length as at June 2024 to 101 km. The total number of customers connected to the sewer grid as at June 2024 was 3,970 comprising of 2,750 Domestic, 1,062 Commercial, and 158 Institution.

Commercial Operations

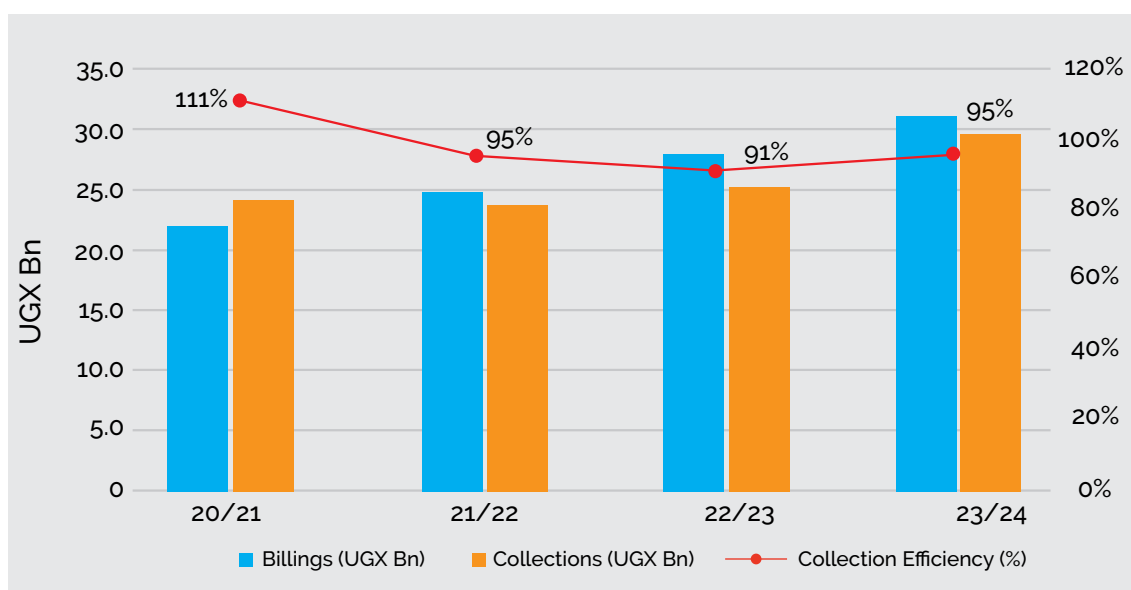
Water sales and Billings

The volume of water sales grew by 1%, from 5.7 million cubic meters to 5.8 million cubic meters. The Billing on the other hand grew by 11%, from UGX 27.8 billion in the FY 2022/23 to UGX 30.9 billion, with Government billings accounting for UGX5.4 billion.

Collections during the financial year grew by 17%, from UGX 25.2 billion to UGX 29.5 billion, with Government collections accounting for UGX5.3 billion.

Arrears as at June 2024 amounted to UGX 19.2 billion, a growth of 6% from UGX 18.0 billion in the FY 2022/23, and the Government arrears constituted UGX 9.2 billion.

Figure 2: Billings, Collections and Collection Efficiency from FY 2020/21 to FY 2023/24.



Customer Satisfaction

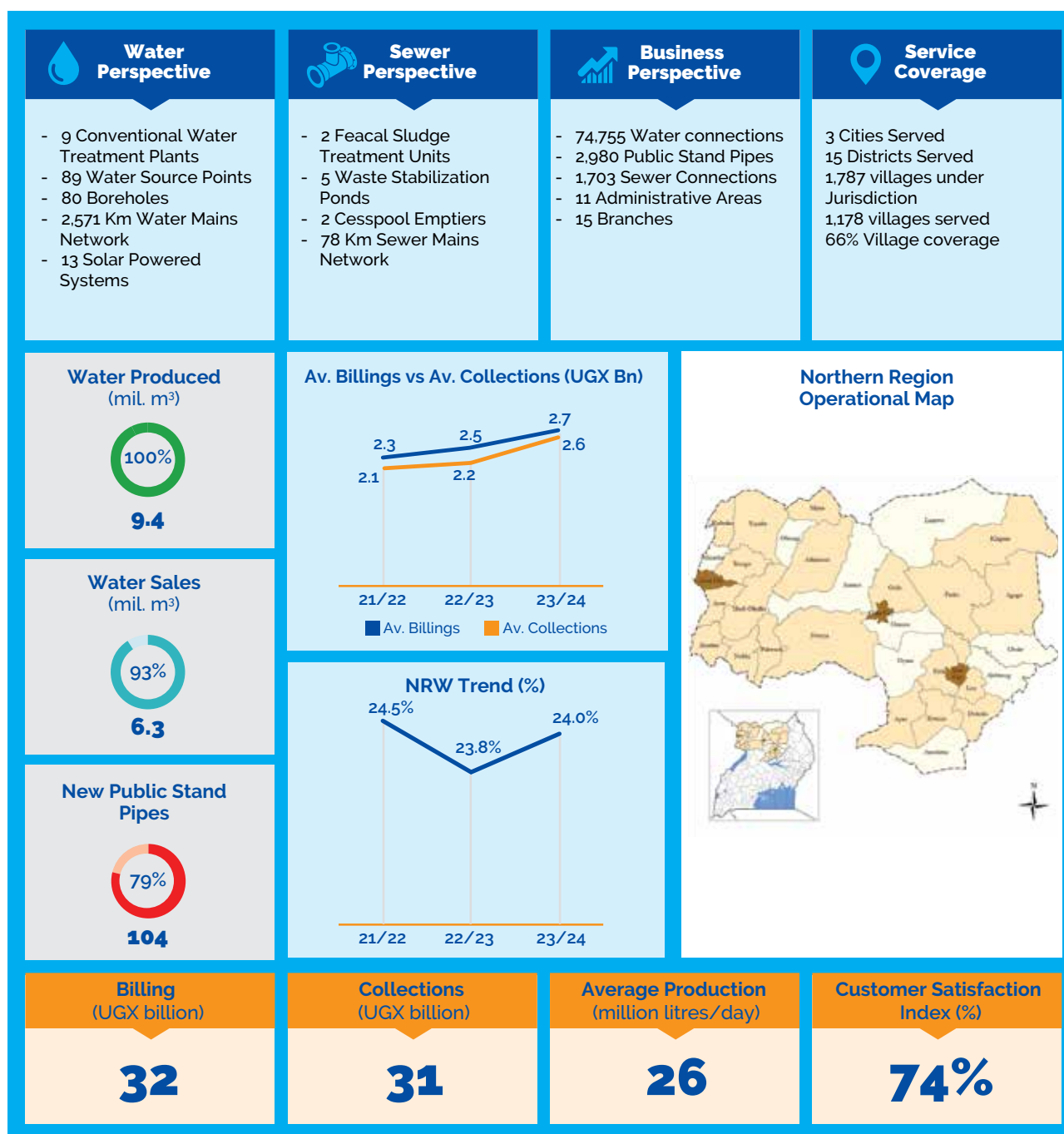
The level of Customer satisfaction based on the survey conducted during the financial year 2023/24 stood at 74%, which is below the Corporate Plan target of 80%. To improve service delivery to customers, the Corporation is implementing a number of projects in the Eastern Region to stabilize water supply. These include; IWMDP Mbale project component, Soroti water Supply Project, Tororo Water Supply Project and Moroto Water Supply Project.



Northern Region

Northern Region has 11 Administrative Areas covering 15 districts of Apac, Kwanja, Terego, Nwoya, Dokolo, Kitgum, Pader, Agago, Nebbi, Zombo, Pakwach, Adjumani, Koboko, Yumbe, Moyo, and the 3 Cities of Lira, Arua and Gulu.

Overview



The following table presents the performance trends of Northern region over the last 4 years (2021-2024), as well as the growth in performance during the FY 2023/24 compared to FY 2022/23.

Table 24: Northern Region performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³)	8.4	9.2	9.3	9.4	1%
Water Supplied (m ³)	7.7	8.4	8.4	8.3	-1%
Water Sales (m ³)	5.7	6.3	6.4	6.3	-1%
NRW (%)	26.0%	24.5%	23.8%	24.0%	-1%
New Water Mains (Km)	75	189	106	35	-67%
New Water Cons (No.)	4,360	68,271	4,706	3,718	-21%
New PSPs (No.)	199	224	185	104	-44%
New Sewer Cons (No.)	3	9	16	4	-75%
Sewer Water Mains (Km)	1.4	6.5	1.2	0.0	-100%
Billings (UGXBn)	24.9	27.4	29.9	32.5	9%
Collections (UGXBn)	24.5	25.3	26.2	31.0	18%

Technical Operations

Water Production

The Northern region has 89 water source points, 9 water treatment plants, and 80 boreholes. These are located in all the Areas within the region. During the FY 2023/24, water produced increased by 1%, from 9.3 million cubic meters in the FY 2022/23 to 9.4 million cubic meters. The region achieved 100% of the set target of 9.4 million cubic meters.

Water supply

Water supplied during the financial year was 8.3 million cubic meters, a decline of 1% from 8.4 million cubic meters in the FY 2022/23, and an achievement of 93% against a target of 8.9 million cubic meters.



Water Reservoir at Girigiri Arua.

Water Network coverage

During the FY 2023/24, 35 km new water mains were laid, bringing the total pipe network as at June 2024 to 2,571 km. Similarly, the customer base grew from 70,863 to 74,755 customers comprising of 57,337 Domestic, 12,347 Commercial, 4 Industrial, 2,087 Institution and 2,980 PSPs.

Sewerage

The Northern region has 5 Waste Stabilization Ponds and 2 faecal sludge treatment units. The region also has 2 cesspool emptiers that collect waste from Areas not connected to the sewer network. During the FY 2023/24, the influent flow per month was 601,733 cubic meters compared to 396,760 in the previous financial year. The effluent discharged per month amounted 393,595 cubic meters, a growth of 61% compared to 245,177 cubic meters in the FY 2022/23.

The sewer length for Northern region as at June 2024 was 78 km. The total number of customers connected to the sewer grid is 1,703 comprising of 887 Domestic, 712 Commercial, and 104 Institution.



Sewage Treatment Plant in Arua

Commercial Operations

Water Sales and Billings

During the FY 2023/24, the volume of water sales dropped by 1%, from 6.4 million cubic meters in FY 2022/23 to 6.3 million cubic meters. However, the billings grew by 9%, from UGX 29.9 billion in the FY 2022/23 to UGX 32.5 billion, with Government billings in the region accounting for UGX 4.7 billion

Collections on the other hand registered a growth of 18%, from UGX 26.2 billion in the FY 2022/23 to UGX 31 billion, with Government collections accounting for UGX 4.7 billion.

Arrears as at June 2024 amounted to UGX 18.9 billion, an increase of 8% from UGX17.4 billion in the FY 2022/23, with Government arrears accounting for UGX8.3 billion.

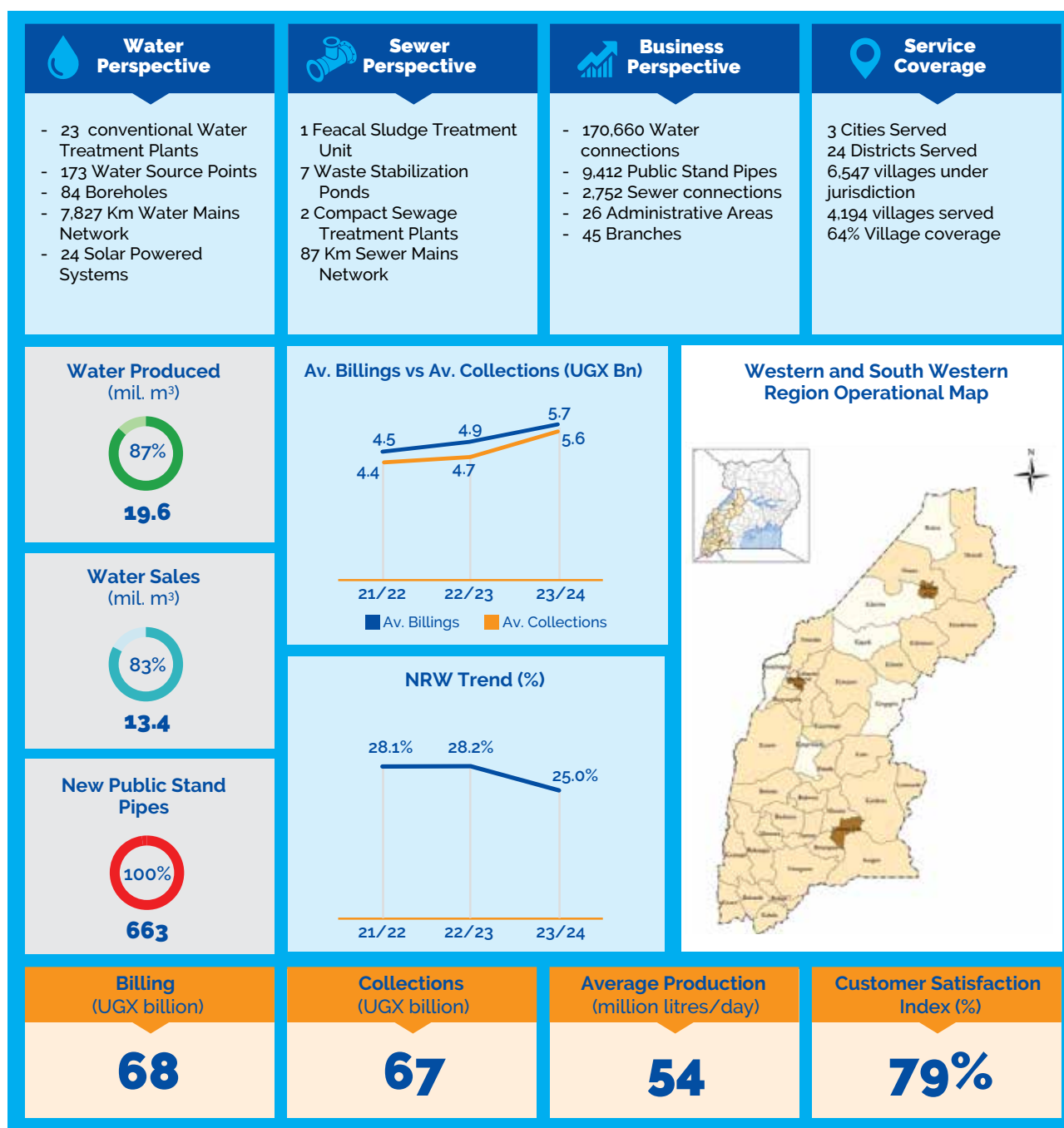
Customer Satisfaction

The level of Customer satisfaction in the region for the financial year 2023/24 stood at 80%, meeting the Corporate plan target for the period (2021-2024)

Western & Southwestern Region

The Western and Southwestern Region has 26 Administrative Areas covering 3 Cities (Mbarara, Hoima and Fortportal) and 24 districts of Kyankwanzi, Bushenyi, Sheema, Buhweju, Mitooma, Rukungiri, Rubizi, Kisoro, Isingiro, Kabarole, Kyenjojo, Kasese, Bunyangabu, Masindi, Kabale, Rukiga, Kanungu, Ibanda, Kamwenge, Lyantonde, Ntungamo, Kiruhura, Kazo, Isingiro and Ntoroko.

Overview



The table below presents the Western and South Western regional performance over the last 4 years (2021-2024), as well as the performance comparison between FY 2023/24 and FY 2022/23.

Table 25: Western & Southwestern Region performance trends for the period 2021-2024

Indicator	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	Growth (%)
Water Produced (m ³)	16.7	19.1	19.4	19.6	1%
Water Supplied (m ³)	14.9	17.6	17.9	17.8	-0.5%
Water Sales (m ³)	11.6	12.6	12.9	13.4	4%
NRW (%)	22.1%	28.1%	28.2%	25.0%	11%
New Water Mains (km)	179	379	210	110	-48%
New Water Cons (No.)	10,008	149,759	9,878	9,994	1%
New PSPs (No.)	1,230	835	796	663	-17%
New Sewer Cons (No.)	7	23	59	11	-81%
Sewer Water Mains (km)	4.0	11.8	3.2	0.0	-100%
Billings (UGX Bn)	51.3	54.5	59.0	67.8	15%
Collections (UGX Bn)	51.0	53.0	56.1	67.0	19%

Technical Operations

Water Production and supply

The Western and Southwestern region has 173 water source points, 23 conventional water treatment plants, and 84 boreholes, located in various Areas within the region. During the FY 2023/24, water produced increased by 1%, from 19.4 million cubic meters in the FY 2022/23 to 19.6 million cubic meters. The region registered an achievement of 87% against a target of 22.5 million cubic meters

The volume of Water supplied amounted to 17.8 million cubic meters, a decline of 1% from 17.9 million cubic meters in the FY 2022/23 and an achievement of 83% against a target of 21.5 million cubic meters.

The total Water Network coverage for the region as at June 2024 stood at 7,827 km, with 110 km new water mains laid during the FY 2023/24. The growth in network coverage has resulted into a customer base of 170,660 customers as at June 2024, comprising of 134,070 Domestic, 22,168 Commercial, 25 Industrial, 4,985 Institution and 9,412 PSPs.



Aerators at the Lyantonde Kakyere Water Treatment Plant.

Sewerage

The region has 1 Faecal Sludge Treatment Unit, 7 Waste Stabilization Ponds and 2 Compact Sewage Treatment Plants. During the FY 2023/24, the influent flow rates per month was 949,465 cubic meters compared to 576,017 during the previous financial year. The effluent discharged per month amounted 502,729 cubic meters, a growth of 10% from 456,453 cubic meters in the FY 2022/23.

The total sewer length for Western and Southwestern region as at June 2024 was 87 km, and the total number of customers connected to the sewer grid was 2,752 comprising of 1,202 Domestic, 1,441 Commercial, and 109 Institution.



Compact Sewage Plants in Fort portal

Commercial Operations

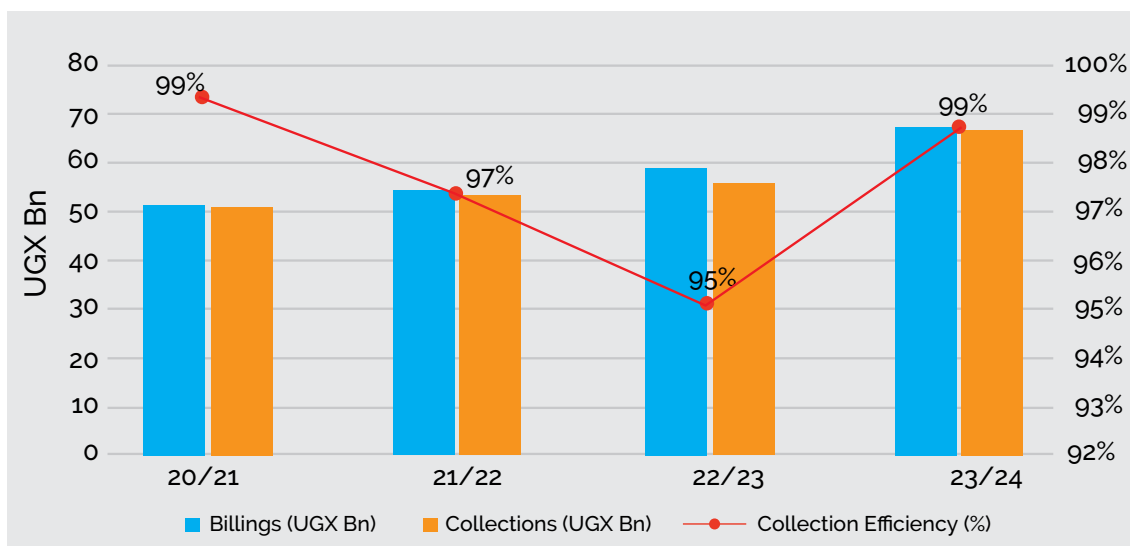
Water sales and Billings

The volume of water sold grew by 4%, from 12.9 million cubic meters to 13.4 million cubic meters. This translates into a growth of 15% in billings, from UGX 59 billion in the FY 2022/23 to UGX67.8 billion, with Government billing accounting for UGX7.2 billion.

Collections on the other hand grew by 19%, from UGX 56.1 billion in the FY 2022/23 to UGX 67 billion, with Government collections accounting for UGX 8.4 billion.

Arrears as at June 2024 amounted to UGX 28.1 billion, an increase of 2% from UGX 27.4 billion in the FY 2022/23, with Government arrears accounting for UGX 12.8 billion.

Figure 3: Billings, Collections and Collection Efficiency from FY 2020/21 to FY 2023/24.



Customer Satisfaction

The level of Customer satisfaction based on the customer satisfaction survey conducted during the FY 2023/24 stood at 79%, slightly below the target of 80%.



Quality Assurance



The mandate of NWSC is to supply clean and safe water to customers. The Corporation also ensures that the effluent discharged into the environment complies with National Standards.

NWSC monitors the quality of the water supplied and the effluent discharged on a regular basis. We also offer laboratory services to the public.

The Water Treatment Process

The Corporation collects water from rivers, streams, lakes, dams, wells and under-ground sources. Environmental degradation and pollution continue to affect the quality of water collected from the above sources, thus making it unsafe for immediate human consumption.

It is our responsibility to ensure that the water delivered to the consumers is free from contaminants, which are harmful to human health. We do this by subjecting the raw water to various tests and treatment processes, which include; screening, coagulation, sedimentation, filtration and disinfection as illustrated in figure below:

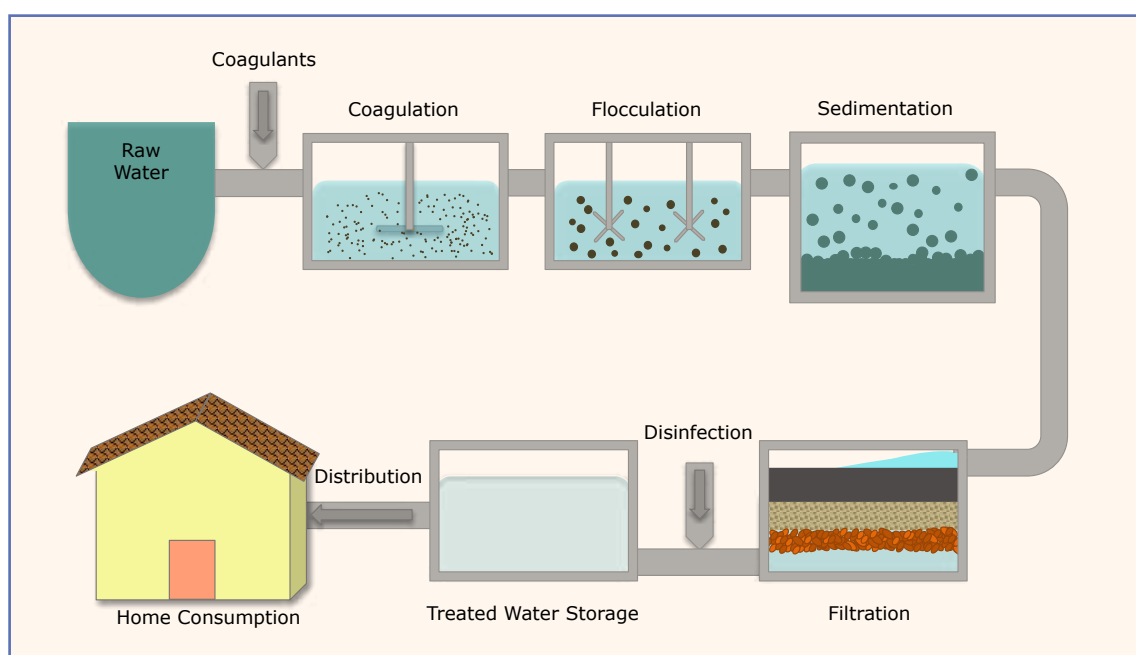


Figure 4: NWSC Water Treatment Process

Screening: Raw Water is screened to remove large suspended particles and aquatic plants.

Aeration: This may be incorporated to remove elements like Iron and Manganese and bad smell due to dissolved gasses if present in raw water.

Coagulation and Flocculation: Smaller lighter particulates are removed through this process. Here a coagulant is added to cause these particles to agglomerate and form bigger particles which can easily settle out.

Clarification/Sedimentation: Water is left in a tank/basin for some time to allow particles to settle at the bottom. This process removes all particles that are heavy enough to settle in the given time e.g. sediments, oils, natural organic matter

Filtration: Water is sent through filters packed with sand media which sieve out any remaining particles.

Disinfection: The water is disinfected with acceptable amounts of Chlorine to kill any present pathogens.

pH Correction: Water whose pH is outside the favourable conditions is brought to a pH between 6.5 to 8.5 which is within the National Standards for Treated Potable Water. After this water is fit for human consumption.

Water Quality Assurance

Water samples are collected at every stage of the treatment process on a daily basis to ensure effective performance of each treatment stage in removing impurities from the water. In addition, samples are taken at different points of the distribution network daily to ensure that the water transported to our customers is free from contamination. Table 27 highlights the water and wastewater quality parameters that are frequently monitored and their corresponding performance during the FY 2023/24.

Table 26: Water and Wastewater Quality Compliance during the FY 2023/24

Water Quality	Ingredients	Indicator	Target	Actual Perf
Compliance with National Standards for Drinking (potable) Water	Average (a) bacteriological and (b) physical chemical parameters	Overall average % compliance to the National Standard for water quality for Water in Supply*	98	98.5
	(No. of Samples passing National Standards/ Total samples tested) X 100	(a) Bacteriological quality (%)	100	100
		(b) Physical – chemical parameters		
		Color (%)	98	84.1
		Turbidity (%)	98	96.7
		Residual chlorine (%)	98	99.1
		pH (%)	98	100
		Electrical Conductivity (%)	98	100
		Alkalinity – Total (%)	98	100
		Hardness – Total (%)	98	98.8
	Average (%)	98	97	
Sewage Quality				
Compliance with all 54 Effluent discharge Parameters	(No. of Samples passing National Discharge Standards/ Total Samples tested) X 100	Biochemical Oxygen Demand (BOD ₅)	60	80.4
		Total Suspended Solids (TSS)	60	81.3
		Average (%)	60	80.9



Ensuring Quality: Staff checking water samples to determine the quality of water

During the review period, 100% of the water samples from all Areas complied with the National standards for the Bacteriological quality of potable water, exceeding the WHO standard of 98%.

The average compliance of physio-chemical parameters (color, turbidity, chlorine residual, pH, Alkalinity, Hardness, Electrical conductivity) was 97%. The overall average compliance of both bacteriological and physio-chemical parameters to the National Standards for Drinking Water was 98.5% thus meeting the National target and the Performance Contract (PC7) target of 80%.

The Corporation continuously monitors the sewerage effluent quality to ensure that it conforms to the required standards. During the financial year, overall compliance of wastewater to Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS) requirements was 80.4% and 81.3% respectively, against a target of 60%.

Water Quality Laboratories

The Corporation has a fully-fledged Water Quality Management Department with over 72 laboratories spread across the Country. These include the Central Laboratory in Kampala which offers water testing services to external clients and the Regional laboratories in Gulu, Mbarara and Mbale. Parameters tested include Physical-chemical, bacteriological heavy metals and pesticides. .

Independent Quality Checks

The Corporation conducts its activities according to Standard Operating Procedures and Protocols and participates in Proficiency Testing with accredited laboratories. Joint water quality monitoring activities are conducted with Kampala Capital City Authority (KCCA), Uganda National Bureau of Standards (UNBS) and the Ministry of Water and Environment.

Challenges

The deteriorating Raw Water quality as a result of source pollution from un-regulated discharge of domestic wastewater, industrial effluent and bad farming practices affects the quality of raw water and leads to increased consumption of water treatment chemicals.

Sharing Our Experience with the World through the External Services Unit

The External Services Unit (ESU) is a Consultancy arm of the Corporation through which we deliver consultancies and advisory services to other utilities in the East African region and beyond. The Unit was established in 2005 in response to the demand for NWSC expertise from other utilities and institutions following the rapid transformation of the Corporation after effective implementation of various performance improvement reforms.

The Core services offered by the ESU include; Advisory Services, Technical Assistance, Water Utility Capacity development, and provision of Conferencing and Training facilities at the NWSC International Resource Centre (IREC), and Western and South Western Resource Centre (WESREC).

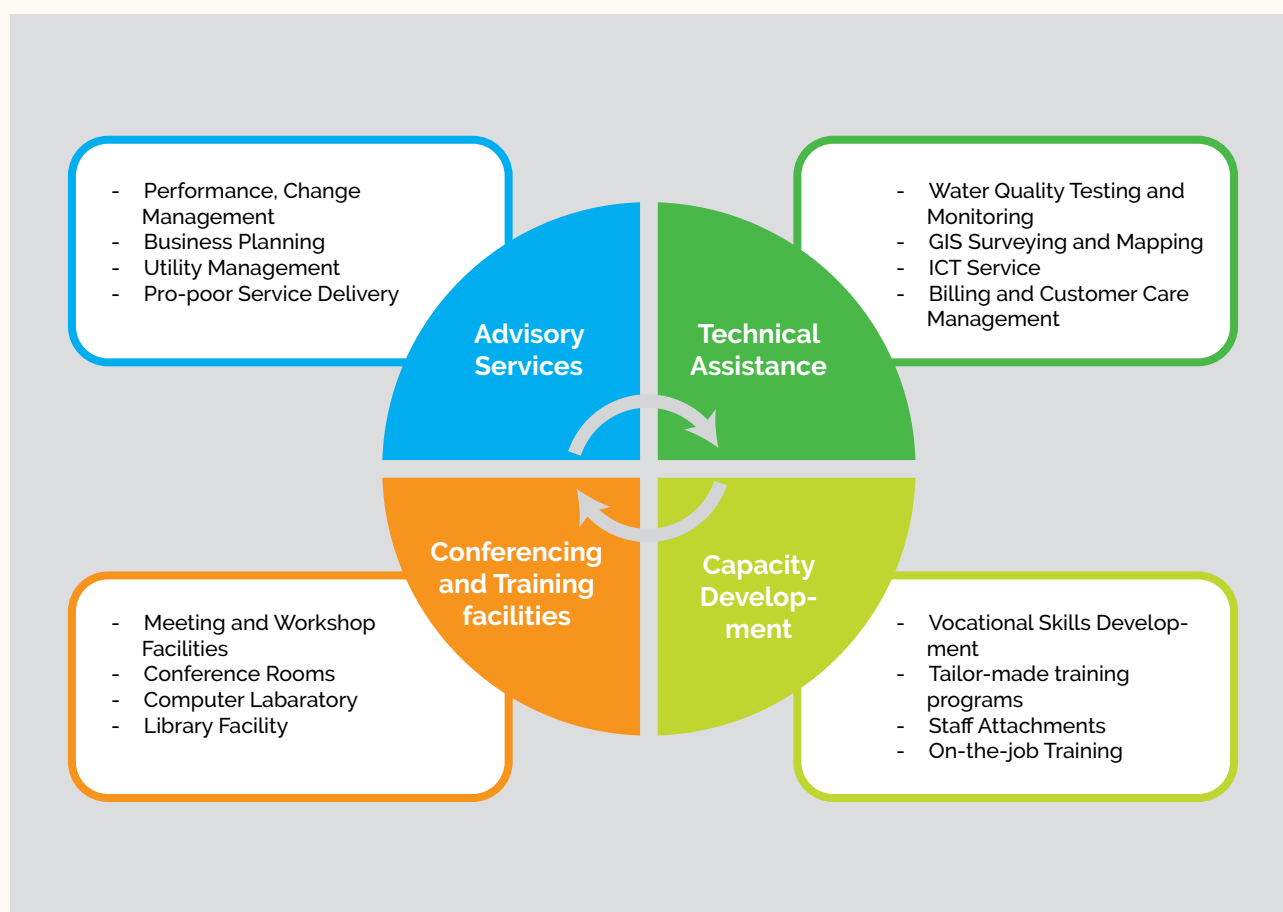


Figure 21: External Services Unit Business Streams

Advisory Services and Technical Assistance

The NWSC External Service (ES) capitalizes on NWSC's unique experiences, expertise and home-grown solutions in Utility turnaround. It creates synergies within utility providers that result in improved service delivery and sustainable utility operations in the long-term. NWSC is therefore key in fostering both South-South and North-South Cooperation amongst utilities.

Since its inception, the ESU has completed 90 Contracts that have impacted over 110 utilities in various Countries in Africa, Asia and the Caribbean including; Bangladesh, Benin, Burkina Faso, Ethiopia, Ghana, India, Kenya, Liberia, Malawi, Mali, Mozambique, Nigeria, Rwanda, Sierra Leone, South Sudan, Trinidad and Tobago, Tanzania, Uganda, Zimbabwe and Zambia.

Vocational Skills Development

One of the core business streams of ESU is the training and capacity development in partnership with the training department of NWSC. The ESU through the training department established the vocational training wing.

Courses are delivered covering competences in customer care, Plant operations, water quality management, motor vehicle maintenance and welding.

In 2024, the Corporation held its 6th Graduation Ceremony at the Gaba Vocational Skills Development Facility, and 492 NWSC staff graduated with practically acquired skills, certified by Directorate of Industrial Training of the Ministry of Education and Sports. Thirty-Three (33) NWSC Engineers registered under the enhanced Engineers registration program for accreditation by UIPE/ERB.



NWSC Staff undergoing training assessment at the Gaba Vocational Skills Development Facility (VSDF)

International Collaboration and Foot Print

The NWSC is an active participant and contributor on the continent with the African Water Association (AfWA), and internationally with the International Water Association (IWA). IREC hosts the African Water and Sanitation Academy (AWASA).

External Services Financial Performance

The total income registered from the External Services assignments during the FY 2023/24 was UGX 4.3 Billion: of which, UGX 954.2 million, was realized from water quality, UGX 121 Million from hire of IREC and UGX 4.52 billion from both contracts, benchmarking and other assignments.



*Delegates at the AfWASA at the adoption of New Governance Changes.
Dr. Rose Kagwa-Senior Director Scientific & Business Services-Front row in brown jacket*



National Water & Sewerage Corporation (NWSC)

Financial Statements

For the year ended 30th June 2024

Corporation Information

Board Of Directors

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Managing Director
Mr. George Runge Muzungyo	Member
Rt. Hon. Daniel Fred Kidega	Member
Hon. Col. (Rtd) Stephen M. Basaliza	Member
Ms. Sarah Onyiru	Member
Ms. Rachel Ciconco Mbabazi	Member
Canon Josephine Kasya	Member
Eng. Gibert John Kimanzi	Member

Board Audit Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Mr. George Runge Muzungyo	Member
Rt. Hon. Daniel Fred Kidega	Member
Hon. Col. (Rtd) Stephen M. Basaliza	Member
Ms. Rachel Ciconco Mbabazi	Member
Eng. Gibert John Kimanzi	Member

Risk Management Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Ms. Sarah Onyiru	Member
Ms. Rachel Ciconco Mbabazi	Member
Canon Josephine Kasya	Member
Eng. Gibert John Kimanzi	Member

Finance and Planning Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Rt. Hon. Daniel Fred Kidega	Member
Hon. Col. (Rtd) Stephen M. Basaliza	Member
Ms. Sarah Onyiru	Member
Canon Josephine Kasya	Member

Technical Services Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Mr. George Runge Muzungyo	Member
Rt. Hon. Daniel Fred Kidega	Member
Ms. Rachel Ciconco Mbabazi	Member
Eng. Gibert John Kimanzi	Member

Human Resources, Legal and Administration Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Mr. George Runge Muzungyo	Member
Hon. Col. (Rtd) Stephen M. Basaliza	Member
Ms. Sarah Onyiru	Member
Canon Josephine Kasya	Member

Land Advisory Committee

Eng. Dr. Badru M. Kiggundu	Chairperson
Dr. Eng. Silver Mugisha	Member
Rt. Hon. Daniel Fred Kidega	Member
Canon Josephine Kasya	Member

Registered Office

Plot 3 Nakasero
P.O. Box 7053
Kampala, Uganda

Independent Auditor

Auditor General

Audit House
Plot 2/12, Apollo Kaggwa Road
P. O. Box 7983
Kampala, Uganda

Delegated Auditor

PKF Uganda

Certified Public Accountants
P.O. Box 24544
Kampala, Uganda

Corporation Secretary

Ms. Edith Kateete

Legal Advisors

Kampala Associated Advocates

KAA House
Plot 41, Nakasero Road
P.O.Box 9566
Kampala, Uganda

Arcadia Advocates

Acacia Place, Plot 6 Acacia Avenue
P.O. Box 36505
Opposite former Uganda Law Society offices
Kampala Uganda

MMAKS Advocates

4th Floor, Redstone House 7
P. O. Box 7166, Bandali Rise Bugolobi
Kampala Uganda

Tamale & Co Advocates

Plot 21,
Prime Impex 2001 Plaza, Jinja road
Kampala Uganda

Turyakira & Co Advocates

Plot 3/5 Bombo Road, EMKA Building
P.O. Box 30624
Kampala Uganda

Corporation Information cont'd

Katende, Ssempebwa & Co

Plot 20 Kampala Road, Radiant House Building,
P.O. Box 2344
Kampala Uganda

Karuhanga Tabaro & Associates (KTA Advocates)

Plot 4 Floor 3, Hannington Road (Behind ABSA Head Office)
P.O. Box 37366
Kampala Uganda

Osinde Sentomero Himbaza Advocates (OSH Advocates)

2nd Floor, West Wing, Commercial Plaza
P.O. Box 36109
Kampala Uganda

K&K Advocates

K&K Chambers, Plot 5A2, Acacia Avenue Kololo
P. O. Box 6061
Kampala, Uganda

REM Advocates

Plot 62, Salaama Road, Makindye
P.O. Box 36505
Kampala, Uganda

Bluebell Advocates

Plot 3a Bata Close, Design Hub Kampala Annex,
5th Street Industrial Area, Bugolobi
P.O. Box 28615
Kampala, Uganda

Ortus Advocates

Plot 2 Lugard Road Nakasero
P.O Box 26440
Kampala, Uganda

Nomreck Advocates

Plot 62, Salaama Road, Makindye,
P.O. Box 36505
Kampala, Uganda

Kalikumutima & Co. Advocates

Plot No.4 Pilkington Road; Colline House, 2nd Floor
P.O. Box 71218
Kampala, Uganda

Kakona & Kwotec Advocates

Plot 62, Salaama Road, Makindye,
P.O. Box 36505
Kampala, Uganda

Principal Bankers

Standard Chartered Bank (U) Limited

Speke Road
P.O. Box 7111
Kampala, Uganda

Stanbic Bank (Uganda) Limited

Plot 17 Hannington Road
P.O. Box 7131
Kampala, Uganda

Equity Bank Uganda Limited

Kajjansi
P.O. Box 10184
Kampala, Uganda

Housing Finance Bank Limited

Plot 25 Kampala Road
P.O. Box 1539
Kampala, Uganda

Centenary Rural Development Bank Uganda Limited

Plot 44 - 46 Kampala Road
P.O. Box 1892
Kampala, Uganda

KCB Bank Uganda Limited

P.O. Box 7399
Kampala, Uganda

KCB Bank South Sudan Limited

Buluk Plaza
P.O. Box 47
Juba, South Sudan

ABSA Bank (U) Limited

Plot 2/4 Hannington Road
P.O. Box 7101
Kampala, Uganda

United Bank for Africa Uganda Limited

Spear House
P.O Box 7396
Kampala.

GTBank Uganda

P.O. Box 7323
Kampala.

Post Bank (U) Limited

P.O. Box 7189
Kampala, Uganda

Corporation Information cont'd

Exim Bank Head Office

Hannington Road,
P.O Box 36206,
Kampala.

Bank of Africa

Plot 45 Jinja Road
P. O. Box 2750
Kampala.

Diamond Trust Bank (U) Limited

P .O. Box 7155
Kampala, Uganda.

Ecobank Uganda Limited

Parliament Avenue
P .O. Box 7368
Kampala, Uganda

DFCU Bank

Plot 26, Kyadondo Road, Nakasero
P.O. Box 70
Kampala, Uganda

Bank of Africa Limited

P.O. Box 2750
Kampala, Uganda

Top Finance Bank Uganda Limited

4th Floor, Rwenzori Courts,
Plot 2-4A, Nakasero Road 3
Kampala, Uganda

Citibank Uganda Limited

Plot 4 Ternan Avenue Centre Court Nakasero
P.O. Box 7505
Kampala, Uganda

I & M Bank Uganda

Plot 31A-35A, 37A-39A, Nile Avenue
P.O.Box 3072
Kampala, Uganda

Finance Trust Bank

Plot 22B – TWED Plaza Lumumba Avenue
P.O.Box 6972
Kampala, Uganda

Bank of Baroda

Kampala Main Branch, Plot No.18, Kampala Road
P.O. Box 7197
Kampala, Uganda

Tropical Bank Limited

P.O. Box 9485, Plot 27
Kampala, Uganda

Cairo International bank

Head office, Plot 30 Kampala Road,
P.O. Box 7052
Kampala, Uganda

NCBA Bank Uganda Limited

Rwenzori Towers, Nakasero Road
P.O Box 28707
Kampala.



Report of the Directors

The directors submit their report together with the financial statements for the year ended 30 June 2024, which disclose the state of affairs of National Water and Sewerage Corporation.

Principal Activities

The principal activity of the Corporation is to provide water and sewerage services. The NWSC Act 1995 mandates the Corporation to provide water and sewerage services in Areas entrusted to it on a commercially viable basis.

Business Review

	2024	2023
	UGX'000	UGX'000
Revenue	622,225,721	550,038,769
Profit before depreciation and amortisation	142,233,020	131,465,077
Depreciation and amortisation	(100,312,260)	(98,704,385)
Finance costs	(20,059,379)	(11,751,233)
Tax credit	38,499,258	19,777,751
Profit for the year	60,360,640	40,787,210

Income

Total income increased from UGX 550 billion in FY 2022/23 to UGX 622 billion in the reporting period, an increase of 13%. Water and Sewerage income increased by 14%, while other incomes registered an increase of 50%. Deferred income increased by 5%.

Water consumption and Sewerage service Income

This is the main source of revenue to the Corporation. Water and sewerage income increased by 14% from UGX 466 billion in the year ending 30 June 2023 to UGX 533 billion in the year ending 30 June 2024.

Other Income

This includes revenues from external service contracts, the sale of tender documents, and the provision of laboratory services. During the reporting period, UGX 6 billion was generated from other income, compared to UGX 4 billion in the previous year, reflecting a 50% increase.

Deferred Income

The Corporation receives grants from Government of Uganda (GoU) and Development Partners for implementing Major Capital Projects. For completed projects, the grants provided are recognized as income over the expected useful life of the projects. The grants from GoU in relation to the SCAP 100 and Subvention Projects are treated as income in the period in which it is received.

Deferred income (revenue and capital grant), increased by UGX 3 billion (5%), from UGX 80 billion in FY2022/23 to UGX 83 billion in the reporting period.

Non-Revenue Water (NRW)

Non-revenue water (NRW) refers to water that is lost or unaccounted for in a water supply system before reaching the end-users, resulting in no revenue generation for the water utility.

The Corporation recorded Global NRW of 33.9% in the FY 2023/24, compared to 34.9% in the FY 2022/23. Kampala Water registered NRW of 39.8%, Central Region 23.2%, Eastern Region 20.5%, Northern Region 24% and Western & South Western 25%. The Board has approved a number of measures that the Corporation will undertake to address the Non-Revenue Water challenge.

Operating Costs

Staff Costs

Staff costs increased by 15% from UGX 176 billion in FY 2022/23 to UGX 203 billion in the reporting period. Salaries for 4,600 staff were enhanced, 186 new operations staff were appointed, 172 staff were promoted and staff bonus was paid.

Administrative Costs

Administrative expenses increased by 55% from UGX 62 billion in FY 2022/23 to UGX 96 billion in FY 2023/24. The increase is attributed mainly to local travel to Areas to repair and maintain water and sewerage facilities. Legal expenses also increased as a result of intensified acquisition of land titles for 136 properties and the existing legal cases.

Static Plant and Pipe Network Maintenance

Static plant and pipe network expenses reduced by 1% from UGX 113 billion in FY 2022/23 to UGX 112 billion in the reporting period.

Supplies and Services

Supplies and services expenses increased by 2% from UGX 37 billion in FY 2022/23 to UGX 38 billion in the reporting period.

Premises Maintenance Costs

Premises expenses decreased from UGX 11 billion in FY 2022/2023 to UGX 10.8 billion in the reporting period.

Transport Expenses

Transport and mobile plant expenses increased by 9% from UGX 15 billion in FY 2022/23 to UGX 17 billion in the reporting period..

Finance Costs

Net finance costs increased by UGX 8 billion (71%) from UGX 12 billion in FY 2022/23 to UGX 20 billion in FY 2023/24, because the Corporation acquired new loans. At the beginning of the Financial Year, the loan balances amounted to UGX 113 billion, out of which UGX 17 billion was repaid in FY2023/24. Additional UGX 55 billion was acquired, bringing the outstanding loan balances as at 30th June 2024 to UGX 157 billion.

Operating Profit

There was an increase in the Operating Profit before depreciation, by UGX 11 billion (8%), from UGX 131 billion in FY 2022/23 to UGX142 billion in the reporting period.

Dividends

The Directors do not propose any dividend payment for the year ended 30 June 2024. Profits generated will be reinvested to expand the infrastructure and increase access to water and sewerage services..

Total Assets

The total asset base increased by 6% from UGX 4.3 trillion in FY 2022/23 to UGX 4.6 trillion in 2023/24.

Land

Over the past five years, the Corporation took over additional Towns from Government which had no titles. In the FY 2023/24, the Corporation acquired 136 land titles. The process of acquiring the titles for all the Corporation's properties is on-going.

Directors

The directors who held office during the year and to the date of this report are shown on page 110

Statement as to Disclosure to the Corporation's Auditor

With respect to each director at the time this report was approved:

- a) there is, so far as the director is aware, no relevant audit information of which the Corporation's Auditor is unaware; and
- b) the director has taken all the steps that he/she ought to have taken so as to be aware of any relevant audit information and to establish that the Corporation's Auditor is aware of that information.

Terms of Appointment of the Auditor

PKF Uganda was re-appointed 'delegated auditor' by the office of the Auditor General during the year and continues in office in accordance with Chapter 98, Section 17 of the Public Enterprises Reform and Divestiture Act, 1993. The Auditor General monitors the effectiveness, objectivity and independence of the auditor.

By order of the Board,



.....
Edith Kateete
Corporation Secretary
Date: 25th September 2024

Corporate Governance Report

The Board and Management

The National Water and Sewerage Corporation's Board and Management are committed to ensuring the best principles of corporate governance. These principles are applied throughout all the operations of the Corporation.

The Board

The Board of Directors is the policy making body of the Corporation and it makes the policies on behalf of the Government of Uganda. The Board of Directors' functions and responsibilities are set out in the National Water and Sewerage Corporation Act 1995 Cap 317 (Laws of Uganda, 2000) and these include:

- Developing policies and strategies to be followed by the Corporation in achieving its objectives and carrying out its functions.
- Ensuring that Management performs its functions and exercises its powers in a proper, efficient and economical manner in accordance with policies and strategies established by the Board.
- While Management remains responsible for the day to day running of the affairs of the Corporation, there are specific decisions that have to be referred to the Board for approval.

Board Constitution

The Board comprises of nine government appointed directors plus the Managing Director of the Corporation. One of the directors heads the Directorate of Water Development, at the Ministry of Water and Environment.

In appointing the directors, the Hon. Minister of Water and Environment appoints persons having qualifications in the following fields:

- Knowledge and experience in the Water Sector
- Public Finance, Banking or Economics
- Business Management
- Commerce and Industry
- Environmental Management
- Public Health.

Board Meetings

The Board meets at least once every three months. Board Committee meetings take place every quarter or as and when there is business. The Board operates through six committees which have been mentioned under Governance and Leadership.

- The Audit Committee
- The Risk Management Committee
- The Finance and Planning Committee
- The Technical Services Committee
- The Human Resource, Legal and Administration Committee
- Land Advisory Committee.

Statement of Directors' Responsibilities

The National Water and Sewerage Corporation Act 1995 Cap 317 (Laws of Uganda 2000) 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 Corporation as at the end of the financial year and of its profit or loss for that year. It also requires the directors to ensure that the Corporation keeps proper accounting records that are sufficient to show and explain the transactions of the Corporation; that disclose, with reasonable accuracy, the financial position of the Corporation and that enable them to prepare financial statements of the Corporation that comply with the International Financial Reporting Standards and the requirements of the National Water and Sewerage Corporation Act 1995 Cap 317 (Laws of Uganda 2000). The directors are also responsible for safeguarding the assets of the Corporation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors accept responsibility for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and in the manner required by the National Water and Sewerage Corporation Act 1995 Cap 317 (Laws of Uganda 2000). They also accept responsibility for:

- i) designing, implementing and maintaining such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting and applying appropriate accounting policies; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

The directors confirm that the financial statements give a true and fair view of the financial position of the Corporation as at 30 June 2024 and of the Corporation's financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the National Water and Sewerage Corporation Act 1995 Cap 317 (Laws of Uganda 2000).

Having made an assessment of the Corporation's ability to continue as a going concern, the directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the Corporation's ability to continue as a going concern for at least the next twelve months from the date of this statement.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the Board of Directors on **25th September 2024** and signed on its behalf by:



Board Chairman



Managing Director



Director

Report of the Auditor General

on the Financial Statements of National Water and Sewerage Corporation for the Year ended 30th June 2024

THE RT. HON. SPEAKER OF PARLIAMENT

Introduction

In accordance with Section 23 of the National Audit Act (NAA), Cap 170, I appointed M/S PKF Certified Public Accountants, to audit the financial statements of National Water & Sewerage Corporation (NWSC) on my behalf, to enable me to report to Parliament in accordance with Article 163 (4) of the Constitution of the Republic of Uganda 1995 (as amended).

Opinion

I have audited the accompanying financial statements of National Water and Sewerage Corporation for the year ended 30th June 2024. These financial statements comprise the Statement of Financial Position as at 30th June 2024, and the statement of profit or loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes as set out on pages 17 to 55.

In my opinion, the accompanying financial statements, give a true and fair view of the financial position of the Corporation as at 30th June 2024, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards and the National Water and Sewerage Act, Cap 204 of the Laws of Uganda.

Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the audited entity in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, Cap 170, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (Parts A and B), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Report of the Auditor General

on the **Financial Statements** of National Water and Sewerage Corporation for
the Year ended 30th June 2024 cont'd >>

<u>Key Audit Matter</u>	<u>How my audit addressed the KAM</u>
1.0 Expected credit losses on trade receivables	
<p>As disclosed in note 20 as at 30 June 2024, the Corporation had an allowance for expected credit losses on financial assets at amortised cost of UGX 12.7 billion (2023: UGX 10.4 billion).</p> <p>The expected credit losses were based on a forward-looking approach that recognizes impairment loss allowances in accordance with IFRS 9 Financial Instruments. The estimation of expected credit losses requires the Corporation to make significant judgment in consideration of the following variables:</p> <ul style="list-style-type: none"> • Determining the historical credits loss. • Determining the period over which the observed historical loss rates are appropriate; and • Adjusting the historical loss rates with forward-looking macro- economic factors. <p>Refer to note 1 of the Corporation's financial statements for critical accounting judgements and key sources of estimation uncertainty.</p>	<p>My audit procedures included</p> <ul style="list-style-type: none"> • Reviewing the accounting policies for compliance with IFRS 9 requirements. • Reviewing the ECL models including whether the assumptions applied, and the functioning and application of the models were in accordance with IFRS 9 requirements • Verifying data accuracy and authenticity across the processes relevant to expected loss calculations. • Assessing whether forecasted macroeconomic variables were appropriate. • Assessing whether the period over which the observed historical loss rates were appropriate in developing the expected loss rates. • Testing the data used in the ECL calculation for accuracy and completeness. • Evaluating the completeness of the Corporation's disclosures in respect of the judgement and assumptions used in the valuation are in line with IFRS 9 Financial Instruments.
2.0 Land Matters	
<p>Included in Notes 16 and 18 of the financial statements, is freehold land amounting to UGX 182.1 billion and Leasehold land amounting to UGX 3.9 billion respectively.</p> <p>Land resources are crucial for the Corporation's operations; however, complications arising from unresolved land titles and the increasing costs of water service provision have necessitated a thorough examination of this area as a Key Audit Matter.</p>	<p>Our audit procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • Examining the required land ownership documents which included titles, agreements, MOUs and land registers of the Corporation. • Assessment of ongoing litigation and historical transactions involving land, evaluating their relevance and impact on the Corporation's financial position. • Evaluation of the Corporation's land verification processes and reports to ensure the integrity and accuracy of land asset recognition. • Securing confirmations from the Corporation's legal department and external counsel regarding the status of land-related legal matters.

Based on my audit procedures undertaken above, I noted no significant issue in relation to expected credit losses on trade receivable and land matters to be reported on.

Emphasis of Matter

Without qualifying my opinion, I draw attention to the following matter disclosed in Note 20 to the financial statements that in my judgment are of such importance and fundamental to the users' understanding of the financial statements;

Trade and Other Receivables

Included in the receivables figure of UGX. 355Bn (Note 20) are debts from related parties of UGX 111.2Bn, of which UGX. 72.5Bn relates to Ministries, Departments and Agencies of Government, and have been outstanding for more than two (2) years.

Report of the Auditor General

on the **Financial Statements** of National Water and Sewerage Corporation for
the Year ended 30th June 2024 cont'd >>

The receivables that remain outstanding for long may degenerate into bad debts. Besides, it stifles implementation of planned activities of the Corporation.

Despite the PS/ST commitment in a letter referenced ISS 58/255/01 dated 21st February 2023 to settle the verified water bills of UGX. 43,134,590,775 starting with UGX. 12,808,374,763 in 2023/24 financial year, and the balance in the next 4 years; this was not fulfilled.

I advised the Accounting Officer to continue pursuing the commitment made by the PS/ST so that it is honoured and to ensure that the remaining invoices are verified.

Other Information

The Directors are responsible for the other information. The other information comprises the Corporate Information, Report of the Directors, the Corporate Governance Report and Statement of Directors' responsibilities but does not include the financial statements and my auditor's report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or in my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of Directors for the Financial Statements

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRS and the requirements of the National Water and Sewerage Act, Cap 204, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Corporation's ability to continue as a going concern and using the going concern basis of accounting unless the Directors have a realistic alternative to the contrary.

The Directors are responsible for overseeing the Corporation's financial reporting process.

Auditor responsibilities for the audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: -

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

Report of the Auditor General

on the **Financial Statements** of National Water and Sewerage Corporation for
the Year ended 30th June 2024 cont'd >>

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

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

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

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

Other Reporting Responsibilities

As required by the National Water and Sewerage Act, Cap 204 of the Laws of Uganda, I report to you, based on my audit, that:

- I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- In my opinion proper books of account have been kept by the Corporation, so far as appears from my examination of those books;
- The Corporation's Statement of Financial Position and Statement of Profit and Loss are in agreement with the books of account.

Report of the Auditor General

on the **Financial Statements** of National Water and Sewerage Corporation for
the Year ended 30th June 2024 cont'd >>

Report on the audit of Compliance with legislation

In accordance with 19 (1) of the National Audit Act, Cap 170, I have a responsibility to report material findings on the compliance of NWSC with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

There were no material findings in respect of the compliance criteria for the applicable subject matter for me to report.



Edward Akol

AUDITOR GENERAL

7th October 2024

Statement of Profit or Loss

	Notes	2024 UGX'000	2023 UGX'000
Income			
Water and sewerage income	2	532,667,136	466,179,288
Deferred income	3	83,477,225	79,761,556
Other income	4	6,081,360	4,097,925
Total income		622,225,721	550,038,769
Expenditure			
Employee benefit expenses	6	202,706,513	176,115,337
Administrative expenses		96,061,901	62,012,189
Increase in provision for impairment of receivables		3,847,240	3,645,350
Static plant and pipe network expense		112,227,691	113,247,631
Supplies and services expenses		37,626,695	37,061,793
Premises expenses		10,757,197	11,099,953
Transport and mobile plant expenses		16,765,464	15,391,439
Total expenditure before depreciation		479,992,701	418,573,692
Operating profit before depreciation		142,233,020	131,465,077
Depreciation and amortisation		(100,312,260)	(98,704,385)
Operating profit before finance costs		41,920,761	32,760,692
Net finance costs		(20,059,379)	(11,751,233)
Net profit before tax		21,861,382	21,009,459
Tax credit	7	38,499,258	19,777,751
Profit for the year		60,360,640	40,787,210

The notes on pages 128 to 164 form an integral part of these financial statements.

Statement of Financial Position

	Notes	2024 UGX'000	2023 UGX'000
Assets			
Non-current assets			
Property, plant and equipment	16	3,332,847,673	3,360,592,626
Capital work in progress	17	599,343,064	275,307,350
Intangible asset	15	841,402	1,242,844
Right of use assets	18	10,836,228	8,809,117
		<u>3,943,868,368</u>	<u>3,645,951,937</u>
Current assets			
Inventories	19	40,102,713	42,420,227
Trade and other receivables	20	355,193,256	365,954,769
Cash and bank balances	21	274,608,454	292,934,209
Tax recoverable	7	2,182,918	2,158,990
		<u>672,087,341</u>	<u>703,468,195</u>
Total Assets		<u>4,615,955,709</u>	<u>4,349,420,132</u>
Equity And Liabilities			
Capital employed			
Government funding	8	410,889,416	410,889,416
Revaluation reserve	9	601,303,552	611,129,907
Retained earnings		489,921,086	415,522,796
		<u>1,502,114,054</u>	<u>1,437,542,119</u>
Equity attributable to the owners of the entity		<u>1,502,114,054</u>	<u>1,437,542,119</u>
Non-current liabilities			
Borrowings	10	110,364,382	84,001,932
Terminal benefits(ring-fenced)	12	2,517,953	3,115,189
Deferred tax	13	258,030,692	300,770,442
Deferred income	25	2,368,700,274	2,184,549,229
Lease liabilities	14	6,270,086	2,319,709
		<u>2,745,883,387</u>	<u>2,574,756,502</u>
Current liabilities			
Borrowings	10	46,252,724	30,025,929
Provision for gratuity	11	24,518,214	26,787,067
Deferred income	25	49,697,922	49,121,971
Trade and other payables	22	242,353,240	229,286,345
Lease liabilities	14	5,136,168	1,900,200
		<u>367,958,267</u>	<u>337,121,512</u>
Total Reserves And Liabilities		<u>4,615,955,709</u>	<u>4,349,420,132</u>

The Financial Statements and their notes set out on pages 128 to 164 were approved by the Board of Directors on 25th September 2024, and were signed on its behalf by:



Board Chairman



Managing Director



Director

Statement of Changes in Equity

Year ended 30 June 2024

	Notes	Government funding UGX'000	Revaluation reserve UGX'000	Retained earnings UGX'000	Total UGX'000
At start of year		410,889,416	611,129,907	415,522,796	1,437,542,119
Transfer of excess depreciation	9	-	(14,037,650)	14,037,650	-
Deferred tax on excess depreciation		-	4,211,295	-	4,211,295
Profit for the year		-	-	60,360,640	60,360,640
At end of year		410,889,416	601,303,552	489,921,086	1,502,114,054

Year ended 30 June 2023

At start of year		410,889,416	620,956,262	360,697,936	1,392,543,614
Transfer of excess depreciation	9	-	(14,037,650)	14,037,650	-
Deferred tax on excess depreciation		-	4,211,295	-	4,211,295
Profit for the year		-	-	40,787,210	40,787,210
At end of year		410,889,416	611,129,907	415,522,796	1,437,542,119

The notes on pages 128 to 164 form an integral part of these financial statements.

Statement of Cash Flows

	Notes	2024 UGX'000	2023 UGX'000
Operating activities			
Cash from/(used in) operations	23	113,731,076	(115,003,018)
Tax paid	7	(53,123)	(18,727)
Interest paid on borrowings;			
Equity bank	10	(4,993,106)	(5,501,067)
HFB/UDB	10	(8,978,271)	(3,980,377)
Gratuity		(31,137,868)	(13,980,970)
Net cash from/(used in) operating activities		68,568,708	(138,484,159)
Cashflows from investing activities			
Cash paid for purchase of property, plant and equipment	16	(17,549,090)	(21,031,911)
Cash paid for purchase of intangible assets	15	(8,225)	(69,238)
Capital work in progress	17	(372,443,664)	(164,040,133)
Interest income received	4	128,647	141,224
Net cash used in investing activities		(389,872,331)	(185,000,059)
Cashflows from financing activities			
Proceeds from borrowings	10	54,220,316	67,494,837
Repayments of borrowings	10	(16,893,247)	(8,605,201)
Payment of principal portion of lease liabilities	14	(1,041,796)	(2,402,718)
Payment of interest portion of lease liabilities	14	(825,826)	(950,291)
Payments of annual terminal benefits	12	(685,800)	(562,673)
Proceeds from grants	25	268,204,221	262,458,797
Net cash from financing activities		302,977,867	317,432,752
(Decrease) in cash and cash equivalents		(18,325,755)	(6,051,465)
Movement in cash and cash equivalents			
At start of year		292,934,209	298,528,393
(Decrease)		(18,325,755)	(6,051,465)
Effect of exchange rate changes		-	457,281
At end of year	21	274,608,454	292,934,209

The notes on pages 128 to 164 form an integral part of these financial statements.

Notes to the Financial Statements

1 Material Accounting Policy Information

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These financial statements comply with the requirements of the National Water and Sewerage Corporation Act, 1995 Cap. 317, Laws of Uganda 2000. The statement of profit or loss represents the profit and loss account referred to in the Act. The statement of financial position represents the balance sheet referred to in the Act.

(a) Basis of Preparation

The financial statements of National Water and Sewerage Corporation have been prepared under the historical cost convention, except as indicated otherwise below and are in accordance with International Financial Reporting Standards (IFRS). The historical cost convention is generally based on the fair value of the consideration given in exchange of assets. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or liability, the Corporation takes into account the characteristics of the asset or liability if market participants would take those characteristics into when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realizable value in IAS 2 - Inventories or value in use in IAS 36 - Impairment of Assets.

In addition, for financial reporting purposes, fair value measurements are categorized into level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

Transfer between levels of the fair value hierarchy are recognized by the directors at the end of the reporting period during which the change occurred

Going concern

The financial performance of the Corporation is set out in the director's report and in the statement of profit or loss. The financial position of the Corporation is set out in the statement of financial position. Disclosures in respect of risk management and capital management are set out in notes 26 and 27 respectively.

Based on the financial performance and position of the Corporation and its risk management policies, the directors are of the opinion that the Corporation is well placed to continue in business for the foreseeable future and as a result the financial statements are prepared on a going concern basis.

New standards, amendments and interpretations adopted by the Corporation

The Corporation applied for the first time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. The Corporation has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Notes to the Financial Statements continued >>

(a) Basis of Preparation continued

Amendments to IAS 1 and IFRS Practice Statement 2 - Disclosure of Accounting Policies (issued in February 2021)

The amendments provide guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures. The amendments have had an impact on the Corporation's disclosures of accounting policies, but not on the measurement, recognition or presentation of any items in the Corporation's financial statements.

Amendments to IAS 8 'Definition of Accounting Estimates'

The amendments introduce a definition of 'accounting estimates' and clarify the distinction between changes in accounting estimates, changes in accounting policies and the correction of errors. They also clarify how entities use measurement techniques and inputs to develop accounting estimates.

The amendments had no impact on the Corporation's financial statements.

Amendments to IAS 12 'Deferred Tax Related to Assets and Liabilities arising from a Single Transaction (issued in May 2021), effective for annual periods beginning on or after 1 January 2023, narrowed the scope of the recognition exemption in paragraphs 15 and 24 of IAS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences.

The amendments had no impact on the Corporation's financial statements.

New standards, amendments and interpretations issued but not effective

At the date of authorisation of these financial statements, the following standards and interpretations, which have not been applied in these financial statements, were in issue but not yet effective for the year presented:

Amendments to IAS 1 'Classification of Liabilities as Current or Non-current and Non-current liabilities (issued in January 2020, amended in October 2022), effective for annual periods beginning on or after 1 January 2024, clarify a criterion in IAS 1 for classifying a liability as non-current: the requirement for an entity to have the right to defer settlement for at least 12 months after the reporting date. In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months.

The Corporation is currently assessing the impact the amendments will have on current practice and whether existing loan agreements may require renegotiation.

Amendment to IAS 21 'Lack of Exchangeability' (issued in August 2023), Effective for annual periods beginning on or after 1 January 2025, specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking.

Amendment to IFRS 16 'Lease Liability in a Sale and Leaseback' (issued in September 2022), effective for annual periods beginning on or after 1 January 2024, requires a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that it does not recognise any amount of the gain or loss that relates to the right of use it retains.

Except where indicated above, the directors do not expect that adoption of these standards and interpretations will have a material impact on the financial statements in future periods. The Corporation plans to apply the changes above, if applicable, from their effective dates.

b) Significant accounting judgements, estimates and assumptions

In the application of the accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other relevant factors. Such estimates and assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

The directors have made the following assumptions that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Measurement of expected credit losses (ECL)

The measurement of the expected credit loss allowance for financial assets measured at amortised cost and FVTOCI is an area that requires the use of complex models and significant assumption about future economic conditions and credit behaviour. A number of significant judgements are also required in applying the accounting requirements for measuring ECL, such as:

- Determining criteria for significant increase in credit risk;
- Choosing appropriate models and assumptions for the measurement of ECL;
- Establishing the number and relative weightings of forward-looking scenarios for each type of product/market and associated ECL; and
- Establishing groups of similar financial assets for the purposes of measuring ECL

ECLs are measured as the probability-weighted present value of expected cash shortfalls over the remaining expected life of the financial instrument.

The measurement of ECLs is based primarily on the product of the instrument's Probability of Default (PD), Loss Given Default (LGD), and Exposure at Default (EAD).

The ECL model applied for financial assets other than trade receivables and contains a three-stage approach that is based on the change in the credit quality of assets since initial recognition.

Stage 1 - If, at the reporting date, the credit risk of non-impaired financial instruments has not increased significantly since initial recognition, these financial instruments are classified in Stage 1, and a loss allowance that is measured, at each reporting date, at an amount equal to 12-month expected credit losses is recorded.

Stage 2 - When there is a significant increase in credit risk since initial recognition, these non-impaired financial instruments are migrated to Stage 2, and a loss allowance that is measured, at each reporting date, at an amount equal to lifetime expected credit losses is recorded. In subsequent reporting periods, if the credit risk of the financial instrument improves such that there is no longer a significant increase in credit risk since initial recognition, the ECL model requires reverting to recognition of 12-month expected credit losses.

Stage 3 - When one or more events that have a detrimental impact on the estimated future cash flows of a financial asset have occurred, the financial asset is considered credit-impaired and is migrated to Stage 3, and an allowance equal to lifetime expected losses continues to be recorded or the financial asset is written off.

Assessment of significant increase in credit risk

The determination of a significant increase in credit risk takes into account many different factors including a comparison of a financial instruments credit risk or PD at the reporting date and the credit or PD at the date of initial recognition. IFRS 9 however includes rebuttable presumptions that contractual payments that are overdue by more than 30 days will represent a significant increase in credit risk (stage 2) and contractual payments that

Notes to the Financial Statements continued >>

b) Significant accounting judgements, estimates and assumptions continued

are more than 90 days overdue will represent credit impairment (stage 3). The Corporation uses these guidelines in determining the staging of its financial assets unless there is persuasive evidence available to rebut these presumptions.

Provision for expected credit losses of trade receivables

The Corporation uses a provision matrix to calculate ECLs for trade receivables and contract assets.

The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating).

The provision matrix is initially based on the Corporation's historical observed default rates. The Corporation will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the manufacturing sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Corporation's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

The carrying amounts of the Corporation's financial assets that are subject to impairment assessment are disclosed in note 20.

Useful lives, depreciation methods and residual values of property, plant and equipment, intangible assets and right-of-use assets

Management reviews the useful lives, depreciation methods and residual values of the items of property, plant and equipment, intangible assets and right-of-use assets on a regular basis. During the financial year, the directors determined no significant changes in the useful lives and residual values. The carrying amounts of property, plant and equipment, right-of-use assets and intangible assets are disclosed in notes 16, 18 and 15, respectively.

Accounting for leases under IFRS 16

Management has made various judgements and estimates under IFRS 16 as detailed below:

Incremental borrowing rate: To determine the incremental borrowing rate, the Corporation:

- where possible, uses recent third-party financing received as a starting point, adjusted to reflect changes in financing conditions since third party financing was received;
- uses a build-up approach that starts with a risk-free interest rate adjusted for credit risk, which does not have recent third party financing; and
- makes adjustments specific to the lease, e.g. term, country, currency and security.

Lease term/period: In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

For leases of equipment, the following factors are normally the most relevant:

- If there are significant penalties to terminate (or not extend), the Corporation is typically reasonably certain to extend (or not terminate).
- If any leasehold improvements are expected to have a significant remaining value, the Corporation is typically

Notes to the Financial Statements continued >>

(b) Significant accounting judgements, estimates and assumptions continued

- reasonably certain to extend (or not terminate).
- Otherwise, the Corporation considers other factors including historical lease durations and the costs and business disruption required to replace the leased asset.

Most extension options in offices and vehicles leases have not been included in the lease liability, because the Corporation could replace the assets without significant cost or business disruption.

The lease term is reassessed if an option is actually exercised (or not exercised) or the Corporation becomes obliged to exercise (or not exercise) it. The assessment of reasonable certainty is only revised if a significant event or a significant change in circumstances occurs, which affects this assessment, and that is within the control of the lessee.

The carrying amounts of lease liabilities and right-of-use assets are disclosed in notes 15 and 18, respectively.

Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits, together with future tax planning strategies.

The Corporation has UGX 1 trillion (2023: UGX 951 billion) of tax losses carried forward. These losses do not expire, and may not be used to offset taxable income elsewhere in the Corporation. The Corporation neither has any taxable temporary difference nor any tax planning opportunities available that could partly support the recognition of these losses as deferred tax assets. On this basis, the Corporation has determined that it cannot recognise deferred tax assets on the tax losses carried forward. Further details on taxes are disclosed in Note 13.

Impairment of non-financial assets

Impairment exists when the carrying amount of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs of disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the performance of the assets of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

The carrying amounts of property, plant and equipment, right-of-use assets and intangible assets are disclosed in notes 16, 18 and 15, respectively.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the statement of financial position cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions relating to these factors could affect the reported fair value of financial instruments. See note 25 for further disclosures.

Notes to the Financial Statements continued >>

(b) Significant accounting judgements, estimates and assumptions continued**Revaluation of property, plant and equipment**

The Corporation measures freehold land, buildings and plant and machinery at revalued amounts, with changes in fair value being recognised in OCI. The land and buildings were valued by reference to transactions involving properties of a similar nature, location and condition. For plant and machinery, the current replacement cost adjusted for the depreciation factor of the existing assets is used. The key assumptions used to determine the fair value assets are provided for in Note 16..

c) Revenue recognition**Revenue from water and sewerage services**

The Corporation recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Corporation and when specific criteria have been met for each of the Corporation's activities as described below. The Corporation bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. The Corporation recognises revenue as and when it satisfies a performance obligation by transferring control of a product or service to a customer. The amount of revenue recognised is the amount the Corporation expects to receive in accordance with the terms of the contract, and excludes amounts collected on behalf of third parties, such as Value Added Tax.

Revenue is recognised as follows:

- (i) Sale of water is recognised based on periodic meter readings or estimates thereof when readings cannot be taken or for unmetered connections. The company recognises all revenue at the time of delivery, should the company consider that the criteria for revenue recognition are not met for a transaction, revenue recognition would be delayed until such a time as the transaction becomes fully earned.

The Corporation considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated (e.g., warranties, customer loyalty points). In determining the transaction price for the sale of goods, the Corporation considers the effects of variable consideration, the existence of significant financing components, non-cash consideration, and consideration payable to the customer (if any).

- (ii) Sales of services are recognised in the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a percentage of the total services to be provided;

Other income

- Rental income from operating leases is recognized on a straight-line basis over the period of the lease.
- Interest income is recognised on a time proportion basis using the effective interest method. Once a financial asset is identified as credit-impaired, the effective interest rate is applied to the amortised cost (net of impairment losses) in subsequent reporting periods.

d) Translation of foreign currencies**Transactions and balances**

Transactions in foreign currencies during the year are converted into Uganda Shillings (the functional currency), at the rates ruling at the transaction dates. At the end of each reporting period, monetary items denominated in foreign currencies are translated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated

Notes to the Financial Statements continued >>

d) Translation of foreign currencies continued

using the exchange rates at the dates of the initial transactions. The resulting differences from settlement and translation of monetary items are dealt with in profit or loss in the year in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings;
- Translation differences on non-monetary financial assets and liabilities such as equities held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss. Translation differences on non-monetary financial assets, such as equities classified as FVOCI, are included in other comprehensive income.

(e) Property, plant and equipment

All property, plant and equipment is initially recorded at cost and thereafter stated at historical cost less accumulated depreciation (except as stated below). Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use.

Freehold, buildings and plant and machinery are subsequently measured at fair value, based on periodic valuations, less subsequent depreciation.

Revaluations are performed with sufficient regularity such that the carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting period.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset.

Increases in the carrying amount arising on revaluation are recognised in other comprehensive income and credited to revaluation reserve in equity except to the extent that the increase reverses a revaluation decrease for the same asset previously recognised in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously expensed. Decreases that offset previous increases of the same asset are charged to other comprehensive income. All other decreases are charged to profit or loss. Each year, the difference between depreciation based on the revalued carrying amount of the asset (the depreciation charged to profit or loss) and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Corporation and the cost can be reliably measured. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial year in which they are incurred.

Freehold land is not depreciated.

Depreciation on all other assets is calculated on the straight line method to write down the cost of each asset, or the revalued amount, to its residual value over its estimated useful life using the following annual rates:

	Rate%
Civil structures and buildings	1%
Pipe works	3.0%
Technical structures	3.0%
Electro-mechanical equipment	3.0%
Office furniture and fittings	20%
IT and office equipment	20%
Mobile plant-Transport	20%

Notes to the Financial Statements continued >>

(e) Property, plant and equipment continued

The assets' residual values, useful lives and methods of depreciation are reviewed at the end of each reporting period and adjusted prospectively.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposal of property, plant and equipment are determined by comparing the proceeds with the carrying amount and are taken into account in determining operating profit/loss. On disposal of revalued amounts in the revaluation reserve relating to the particular assets being disposed of are transferred to retained earnings in the statement of changes in equity.

(f) Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. The amortisation expense on intangible assets with finite lives is recognized in profit or loss in the expense category that is consistent with the function of the intangible assets. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses. Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level.

The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Computer software

Computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives which are estimated to be 5 years.

Costs associated with developing or maintaining computer software programmes are recognised as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the Corporation, and that will probably generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. The direct costs include software development, staff costs and an appropriate portion of relevant overheads.

(g) Impairment of non-financial assets other than goodwill

At the end of each reporting period, the Corporation reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Assets that have an indefinite useful life are not subject to amortisation and are tested for impairment annually.

An impairment loss is recognised for the amount by which the carrying amount of an asset or a Cash Generating Unit (CGU) exceeds its recoverable amount. The recoverable amount of an asset or a CGU is the higher of its fair value less costs of disposal and value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash flows that are largely independent of those from other assets or groups of assets. In this case, management determines the recoverable amount of the CGU to which the asset belongs.

Notes to the Financial Statements continued >>

(g) Impairment of non-financial assets other than goodwill continued

A CGU is the smallest identifiable group of assets that generates cash flows that are largely independent of cash inflows from other assets or groups of assets.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses of continuing operations are recognised in profit or loss in expense categories consistent with the function of the impaired asset, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Corporation estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation or amortisation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

(h) Financial instruments

Financial assets

All financial assets are recognised initially using the trade date accounting which is the date the Corporation commits itself to the purchase or sale.

The Corporation classifies its financial assets into the following categories:

i) Amortised cost;

Financial assets that are held within a business model whose objective is to hold assets in order to collect contractual cash flows, and for which the contractual terms of the financial asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding and are not designated at Fair Value Through Profit or Loss (FVTPL), are classified and measured at amortised cost;

The carrying amount of these assets is adjusted by any expected credit loss allowance measured and recognised.

ii) Fair Value Through Other Comprehensive Income (FVTOCI):

Financial assets that are held for collection of contractual cash flows where these cash flows comprise SPPI and also for liquidating the assets depending on liquidity needs and that are not designated at FVTPL, are classified and measured at value through other comprehensive income (FVTOCI). Movements in the carrying amount are taken through OCI, except for recognition of impairment gain or losses, interest revenue and foreign exchange gains and losses. Gains and losses previously recognised in OCI are reclassified from equity to profit or loss on disposal of such instruments. Gains and losses related to equity instruments are not reclassified.

iii) Fair Value Through Profit or Loss (FVTPL):

Financial assets that do not meet the criteria for amortised cost or FVTOCI are measured at FVTPL. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented in the statement of profit or loss and other comprehensive income.

Notes to the Financial Statements continued >>

(h) Financial instruments continued

Notwithstanding the above, the Corporation may:

- on initial recognition of an equity investment that is not held for trading, irrevocably elect to classify and measure it at fair value through other comprehensive income.
- on initial recognition of a debt instrument, irrevocably designate it as classified and measured at fair value through profit or loss if doing so eliminates or significantly reduces a measurement or recognition inconsistency.

At initial recognition of a financial asset, the Corporation determines whether newly recognised financial assets are part of an existing business model or whether they reflect the commencement of a new business model. The Corporation reassesses its business models each reporting period to determine whether the business models have changed since the preceding period. For the current and prior reporting period, the Corporation has not identified a change in its business models.

Derecognition/write off

Financial assets are derecognised when the rights to receive cash flows from the financial asset have expired, when the Corporation has transferred substantially all risks and rewards of ownership, or when the Corporation has no reasonable expectations of recovering the asset.

When a debt instrument measured at FVTOCI is derecognised, the cumulative gain/loss previously recognised in OCI is reclassified from equity to profit or loss. In contrast, for an equity investment designated as measured at FVTOCI, the cumulative gain/loss previously recognised in OCI is not subsequently reclassified to profit or loss but transferred within equity.

Impairment

Debt instruments that are subsequently measured at amortised cost or at impairment assessment. No impairment loss is recognised on investments measured at FVTPL.

The Corporation recognises loss allowances for Expected Credit Losses (ECLs) on the following financial instruments that are measured at amortised cost or at fair value through other comprehensive income (FVTOCI):

- Cash and cash equivalents
- Trade and other receivables
- Other financial assets

The loss allowance is measured at an amount equal to the lifetime expected credit losses for trade receivables and for financial instruments for which:

- the credit risk has increased significantly since initial recognition; or
- there is observable evidence of impairment (a credit-impaired financial asset).

If, at the reporting date, the credit risk on a financial asset other than a trade receivable has not increased significantly since initial recognition, the loss allowance is measured for that financial instrument at an amount equal to 12-month expected credit losses. All changes in the loss allowance are recognised in profit or loss as impairment gains or losses.

Lifetime expected credit losses represent the expected credit losses that result from all possible default events over the expected life of a financial instrument. 12-month expected credit losses represent the portion of lifetime expected credit losses that result from default events on a financial asset that are possible within 12 months after the reporting date.

Notes to the Financial Statements continued >>

(h) Financial instruments continued

Expected credit losses are measured in a way that reflects an unbiased and probability-weighted amount determined by evaluating a range of possible outcomes, the time value of money, and reasonable and supportable information that is available without undue cost or effort at the reporting about past events, current conditions and forecasts of future economic conditions.

Presentation

All financial assets are classified as non-current except those that are held for trading, those with maturities of less than 12 months from the reporting date, those which management has the express intention of holding for less than 12 months from the reporting date or those that are required to be sold to raise operating capital, in which case they are classified as current assets.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Corporation's financial liabilities include trade and other payables, and loans and borrowings.

Subsequent measurement

For purposes of subsequent measurement, financial liabilities are classified in two categories:

- Financial liabilities at amortised cost (loans and borrowings)
- Financial liabilities at fair value through profit or loss

All financial liabilities are recognised initially at fair value and, in the case of loans and and borrowings and payables, net of directly attributable transaction costs.

Financial liabilities that are held for trading or commitments to provide a loan at a below-market interest rate are classified and measured at fair value through profit or loss. The Corporation may also, on initial recognition, irrevocably designate a financial liability as at fair value through profit or loss if doing so eliminates or significantly reduces a measurement or recognition inconsistency.

All other financial liabilities are classified and measured at amortised cost.

Presentation

All financial liabilities are classified as non-current except those held for trading, those expected to be settled in the Corporation's normal operating cycle, those payable or expected to be paid within 12 months of the reporting date and those which the group does not have an unconditional right to defer settlement for at least 12 months after the reporting date.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in profit or loss.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when there is a currently enforceable legal right to offset the amounts and there is an intention to settle on a net basis.

Notes to the Financial Statements continued >>

or realise the asset and settle the liability simultaneously.

(i) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the first-in-first-out (FIFO) method. The cost of finished goods and work-in-progress comprises raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity), but excludes borrowing costs. Net realisable value is the estimate of the selling price in the ordinary course of business, less the costs of completion and selling.

(j) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and at bank.

Restricted cash balances are those balances that the Corporation cannot use for working capital purposes as they have been placed as a lien to secure borrowings.

(k) Share capital

Ordinary shares are classified as equity. Mandatorily redeemable preference shares are classified as liabilities.

(l) Taxation

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in the other comprehensive income or in equity. In this case, the tax is also recognised in other comprehensive income or equity.

Current tax

Current tax is provided on the results for the year, adjusted in accordance with tax legislation.

Deferred tax

Deferred tax is provided using the liability method for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted at the reporting date. Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences, the carry forward of unused tax credits and tax credits and unused tax losses can be utilised.

For the purposes of measuring deferred tax liabilities and deferred tax assets for investment properties that are measured using fair value model, the carrying amounts of such properties are presumed to be recoverable entirely through sale unless presumption is rebutted. The presumption is rebutted when the investment property is depreciable and held within a business model whose objective is to consume substantially all its economic benefits embodied in it over time rather than through sale.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

The Corporation offsets deferred tax assets and deferred tax liabilities if, and only if, it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities

Notes to the Financial Statements continued >>

(l) Taxation continued

relate to income taxes levied by the same taxation authority.

Value Added tax (VAT)

Expenses and assets are recognised net of the amount of VAT except:

- when the VAT incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the VAT is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and
- receivables and payables are stated with the amount of VAT included

The net amount of VAT recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

(m) Accounting for leases

The Corporation assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration

The Corporation as lessee

On the commencement date of each lease (excluding leases with a term, on commencement, of 12 months or less and leases for which the underlying asset is of low value) the Corporation recognises a right-of-use asset and a lease liability.

The lease liability is measured at the present value of the lease payments that are not paid on that date. The lease payments include fixed payments, variable payments that depend on an index or a rate, amounts expected to be payable under residual value guarantees, and the exercise price of a purchase option if the Corporation is reasonably certain to exercise that option.

The lease payments are discounted at the interest rate implicit in the lease. If that rate cannot be readily determined, the Corporation's incremental borrowing rate is used.

For leases that contain non-lease components, the Corporation allocates the consideration payable to the lease and non-lease components based on their relative stand-alone prices.

The right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability, any lease payments made on or before the commencement date, any initial direct costs incurred, and an estimate of the costs of restoring the underlying asset to the condition required under the terms of the lease.

Subsequently, lease liability is measured at amortised cost, subject to remeasurement to reflect any reassessment, lease modifications, or revised fixed lease payments.

Leasehold land and buildings are subsequently carried at revalued amounts, based periodic valuations by external independent valuers, less accumulated depreciation and accumulated impairment losses. All other right-of-use assets are subsequently measured at cost less accumulated depreciation and any accumulated impairment losses, adjusted for any remeasurement of the lease liability.

Depreciation is calculated using the straight-line method to write down the cost of each asset to its residual value over its estimated useful life. If ownership of the underlying asset is not expected to pass to the Corporation at the end of the lease term, the estimated useful life would not exceed the lease term.

Increases in the carrying amount arising on revaluation are recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. Decreases that offset previous increases of the same asset are recognised in other comprehensive income. All other decreases are recognised in profit or loss.

Notes to the Financial Statements continued >>

(m) Accounting for leases continued

Annually, the difference between the depreciation charge based on the revalued carrying amount of the asset recognised in profit or loss and depreciation based on the asset's original cost (excess depreciation) is transferred from the revaluation reserve to the retained earnings.

For leases with a term, on commencement, of 12 months or less and leases for which the underlying asset is of low value, the total lease payments are recognised in profit or loss on a straight-line basis over the lease period.

The Corporation as lessor

Leases that transfer substantially all the risks and rewards of ownership of the underlying asset to the lessee are classified as finance leases. All other leases are classified as operating leases.

Payments received under operating leases are recognised as income in profit or loss on a straight-line basis over the lease term.

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Corporation's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Corporation's net investment outstanding in respect of the leases.

Assets leased to third parties under operating leases are included in property, plant and equipment in the statement of financial position.

(n) Provisions

Provisions for environmental restoration, restructuring costs and legal claims are recognised when the Corporation has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount has been reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions for future operating losses are not recognised.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligation may be small.

The amount recognised as a provision is the best estimate of the present value of expenditures expected to be incurred to settle the obligation using a pre-tax rate that reflects the current market assessments of time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense in profit or loss under finance costs.

(o) Employee entitlements

The estimated monetary liability for employees' accrued annual leave entitlement at the reporting date is recognised as an expense accrual.

(p) Retirement benefit obligations

Employee entitlements to long service awards are recognised when they accrue to employees. A provision is made for the estimated liability for such entitlements as a result of services rendered by employees up to the reporting date.

The Corporation operates an annual contract gratuity scheme under which the Corporation's employees are paid their contract gratuity at the end of each year of service. All the Corporation's employees have renewable contracts that run for three years. The Corporation recognizes a liability and an expense for bonuses based on prior year performance. The Corporation recognizes a provision where contractually obliged or where there is past

Notes to the Financial Statements continued >>

(p) Retirement benefit obligations continued

practice that has created a constructive obligation.

The estimated monetary liability for employees' accrued annual leave entitlement at the reporting date is recognized as expense.

The Corporation and its employees also contribute to the National Social Security Fund (NSSF) a statutory defined contribution scheme registered under the NSSF Act. The Corporation's contributions to the defined contribution scheme are charged to profit or loss in the year to which they relate.

(q) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the asset based either on actual cost on specific borrowings or, in the case of general borrowings, based on a weighted average cost.

Capitalisation of borrowing costs ceases when all activities necessary to prepare the asset for its intended use are complete. All other borrowing costs are recognised in profit or loss.

(r) Capital and revenue grants

Grants are recognized at their fair value, where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

When the grants relates to an expense item (revenue grant) it is recognized as income over the periods necessary to match the grant on a systematic basis to the costs it is intended to compensate.

When the grant relates to an asset, (capital grant) it is recognized in the profit and loss account on a systematic basis over the expected useful life of the relevant asset.

(s) Government funding

Government contribution to the activities of the Corporation in form of assets transferred and long term debt capitalized into equity are classified as government funding within equity.

(t) Comparatives

There were no changes in presentation in the current year.

Notes to the Financial Statements continued >>

2 Water and sewerage income

Recognized at a point in time:

	2024 UGX'000	2023 UGX'000
Consumption charges water	431,836,731	373,482,957
Consumption charges sewer	71,003,695	64,484,430
Service charges	17,361,466	16,187,382
Connection fees	6,901,103	7,482,664
Reconnection fees	489,445	191,670
Septic tank emptying	354,331	297,844
Sale of composite/sludge	73,426	35,693
Building water sales	-	178
Discharging into sewers	137,396	87,776
Water tanker sales	448,284	89,322
Meter separation	1,721,898	1,438,433
Income from rechargeable works	487,178	577,136
Fines	1,849,238	1,822,046
Token issued	2,945	1,756
	532,667,136	466,179,288

3 Deferred income (Note 25)

83,477,225 **79,761,556**

Breakdown of deferred income

	Revenue grant amortised UGX'000	Capital grant amortised UGX'000	Total UGX'000
Kampala Sanitation Project (KFW/AFD)	-	14,679,064	14,679,064
WATSAN Project AFD/KFW/EU	-	25,691,232	25,691,232
Water Management Development Project (IDA) Integrated Program to Improve Living Conditions (KFW/IDA)	-	4,378,721	4,378,721
	-	688,116	688,116
Donor Grant Funds GTZ	-	12,019	12,019
Donor Grant Funds SIG	-	2,000,715	2,000,715
Donor Funds KFW Kampala	-	417,395	417,395
Donor Funds KFW Kabaale	-	154,898	154,898
Donor Funds EDF	-	264,192	264,192
Donor Grant Spencon	-	974,889	974,889
Donor Fund Urban Poor	-	189,212	189,212
Donor Grants AFD	-	230,177	230,177
Donor Funds- IDA -STWSP	-	17,293	17,293
Grants from other sources	876,983	-	876,983
GOU Contribution to Projects (Includes SCAP100)	32,902,321	-	32,902,321
	33,779,304	49,697,922	83,477,225

Notes to the Financial Statements continued >>

4. Other income

	2024 UGX'000	2023 UGX'000
Sale of obsolete stock/scrap	316,103	278,902
Hire of plant and vehicles	4,729	5,492
Sale of tender documents	33,900	133,597
Sale of I.D cards	185	508
Rental income	97,322	128,124
Income from external services	4,277,341	2,283,443
Miscellaneous income	50,868	66,690
Laboratory services income	737,052	743,942
International resource centre	103,368	142,379
Up country resource centre	189,079	173,625
Interest from bank deposits	128,647	141,224
Decrease in provision for obsolete/slow moving stock	101,665	-
Bad debts recoveries	41,101	-
Total other income	6,081,360	4,097,925

5. Operating profit

The following items have been charged in arriving at the operating profit:

Depreciation on property, plant and equipment (Note 16)	93,696,664	94,813,210
Amortisation of intangibles (Note 15)	409,667	409,666
Amortisation of right of use assets (Note 18)	6,205,928	3,481,507
Directors' emoluments	975,360	975,360
Audit fees	-	212,000
Repairs and maintenance	32,594,448	33,777,442
Employee benefit expenses	202,706,513	176,115,337
Provision for impairment of trade receivables	3,847,240	3,645,350

6. Employee benefit expenses

Basic pay	91,499,561	81,226,214
Housing expense	21,125,065	18,614,543
Medical expense	8,575,631	9,141,840
National Social Security Fund contributions	14,330,737	12,357,199
Lunch and transport allowance	8,455,021	7,451,114
Car and cycle allowance	10,020,676	9,793,230
Performance/attendance bonus and overtime	4,230,797	3,726,804
Work bonus	6,215,415	290,480
Leave transport and allowance	2,927,317	2,677,426
Annual terminal benefits	28,869,015	25,327,681
Shift allowance	496,603	515,653
Terminal benefits interest	88,565	98,369
Provident fund	5,407,266	4,497,773
Workmen's compensation	228,064	-
Funeral expenses	236,780	397,011
Total employee benefit expenses	202,706,513	176,115,337

Notes to the Financial Statements continued >>

7. Tax

	2024 UGX'000	2023 UGX'000
Current tax	-	-
Rental tax	29,197	38,437
Deferred tax (credit) (Note 13)	(38,528,455)	(19,816,188)
Tax (credit)	(38,499,258)	(19,777,751)

The tax on the Corporation's profit before tax differs from the theoretical amount that would arise using the basic rate as follows:

Profit before tax	21,861,382	21,009,459
Tax calculated at a rate of 30% (2023: 30%)	6,558,415	6,302,838
Tax effect of:		
- expenses not deductible for tax purposes	2,342,999	2,021,242
- income not subject to tax	(25,043,168)	(23,928,467)
- (Over) provision from prior year	(22,357,505)	(4,173,364)
Tax charge	(38,499,258)	(19,777,751)
Tax recoverable		
At start of year	2,158,990	2,177,717
Rental tax charge	77,051	-
Income tax paid	(53,123)	(18,727)
At end of year	2,182,918	2,158,990

8. Government funding

At start and end of year	410,889,416	410,889,416
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Government funding represents a build-up of capital contributions to the Corporation from the Government of Uganda overtime.

9. Revaluation reserve

	2024 UGX'000	2023 UGX'000
At start of year	611,129,907	620,956,262
Transfer of excess depreciation for the year	(14,037,650)	(14,037,650)
Deferred tax on excess depreciation	4,211,295	4,211,295
At end of year	601,303,552	611,129,907

In 2018, the Corporation revalued all its assets and the exercise was carried out by an external valuation firm (Bellar Consult), as at 31 January 2018. Given the nature of the assets kept by the Corporation, revaluation review is expected at 10 years.

Notes to the Financial Statements continued >>

10. Borrowings

The borrowings are made up as follows:

Non current

Equity bank

HFBU / UDB mid term

Current

Equity bank

HFBU / UDB mid term

Total borrowings

Reconciliation of liabilities arising from financing activities:

Equity bank

At start of year

Interest charged to profit or loss

Cash flows:

- Operating activities (interest paid)

- Proceeds from borrowings

At end of year

2024 UGX'000	2023 UGX'000
18,061,022	26,497,233
92,303,360	57,504,700
110,364,382	84,001,932
12,639,781	11,996,444
33,612,943	18,029,485
46,252,724	30,025,929
156,617,106	114,027,862
38,493,676	45,107,404
4,993,106	6,199,415
(4,993,106)	(5,501,067)
(7,792,874)	(7,312,076)
30,700,803	38,493,676

In the FY 2019/20, Government authorized NWSC to obtain a medium term loan of UGX 50 billion to address the urgent water challenges around the Country. This facility is with Equity Bank and has been fully disbursed. The outstanding balance is repayable on a quarterly basis until 2027 at an interest rate of 15% per annum.

The loan is secured by a lien and right of set off on the National Water and Sewerage Corporation Collections/ operative/ current accounts with Equity Bank, a duly executed comprehensive loan agreement and a Board of Directors' resolution authorizing the borrowing of credit facilities of UGX 50 billion from Equity Bank.

Housing Finance Bank/Uganda Development Bank

At start of year

Interest charged to profit or loss

Cash flows:

- Operating activities (interest paid)

- Proceeds from borrowings

- Repayments of borrowings

At end of year

2024 UGX'000	2023 UGX'000
75,534,184	8,711,747
14,240,447	4,601,102
(8,978,271)	(3,980,377)
54,220,316	67,494,837
(9,100,373)	(1,293,125)
125,916,303	75,534,184

In the FY 2021/2022, Government authorised additional borrowing of UGX 95 billion and UGX 43 billion in medium term financing. This facility is with Housing Finance Bank (HFB) in syndication with Uganda Development Bank (UDB). The outstanding balance is repayable on a quarterly basis until 2027 at an interest rate of 14% for Housing Finance and 12% for Uganda Development Bank per annum. The loans have been fully disbursed.

The loan is secured by a lien and right of set off on the National Water and Sewerage Corporation Collections/ operative/ current accounts with Housing Finance Bank, a duly executed comprehensive Loan Agreement and a Board of Directors' resolution authorizing the borrowing of credit facilities of UGX 138 billion from Housing Finance Bank. The carrying amounts of the Corporation's borrowings are denominated in Uganda shillings.

Notes to the Financial Statements continued >>

11. Provision for gratuity

The Corporation operates an annual contract gratuity scheme. Under the scheme, the Corporation's employees are paid their contract gratuity at the end of the each year of service. All the Corporations employees have contracts that run for three years and are considered for renewal once the three year period lapses.

	2024 UGX'000	2023 UGX'000
At the start of the year	26,787,067	15,440,355
Charge for the year	28,869,015	25,327,681
Payments during the year	(31,137,868)	(13,980,970)
At year end	24,518,214	26,787,067

12. Terminal benefits (ring-fenced)

	2024 UGX'000	2023 UGX'000
At start of year	3,115,189	3,579,493
Accrued interest on terminal benefits	88,565	98,369
Payments during the year	(685,800)	(562,673)
At year end	2,517,953	3,115,189

In the FY 2006/2007, the then existing terminal benefits scheme was abolished and replaced with an annual terminal benefits scheme. The accumulated balance from the previous scheme was set aside in a ring fenced account, designated exclusively for members who were eligible at the time it was abolished. Payments from these are made to employees upon retirement or resignation with interest of 25% accruing on the unpaid terminal benefits.

13. Deferred tax

Deferred tax is calculated, in full, on all temporary differences under the liability method using a principal tax rate of 30% (2022:30%). The movement on the deferred tax account is as follows:

	2024 UGX'000	2023 UGX'000
At start of year	300,770,442	324,797,926
Credit/(charge) to profit or loss	(38,528,455)	(19,816,188)
Charge to equity	(4,211,295)	(4,211,295)
At end of year	258,030,692	300,770,442

Deferred tax liability in the statement of financial position and deferred (charge) to profit or loss are attributable to the following items:

Year ended 30 June 2023

	At start of year UGX'000	Credit to profit or loss UGX'000	Credit to equity UGX'000	At end of year UGX'000
Property, plant and equipment and Right of Use				
- accelerated tax depreciation	407,306,180	2,815,625	-	410,121,805
Revaluation	182,075,584	-	(4,211,295)	177,864,289
Tax losses carried forward	(285,424,241)	(40,658,689)	-	(326,082,930)
Impairment of trade receivables	(3,108,656)	(710,401)	-	(3,819,057)
Provision for obsolete stock	(78,425)	25,010	-	(53,415)
Net deferred tax liability	300,770,442	(38,528,455)	(4,211,295)	258,030,692

Notes to the Financial Statements continued >>

13 Deferred tax (continued)

Year ended 30 June 2023	At start of year	Charge/(credit) to profit or loss	Charge/(credit) to equity	At end of year
	UGX'000	UGX'000	UGX'000	UGX'000
Property, plant and equipment				
- accelerated tax depreciation	402,114,012	5,192,168	-	407,306,180
Revaluation	186,286,879	-	(4,211,295)	182,075,584
Other temporary differences	(40,742,155)	40,742,155		-
Tax losses carried forward	(220,241,890)	(65,182,351)	-	(285,424,241)
Impairment of trade receivables	(2,540,496)	(568,160)	-	(3,108,656)
Provision for obsolete stock	(78,425)	-	-	(78,425)
Net deferred tax liability	324,797,926	(19,816,188)	(4,211,295)	300,770,442

14 Lease liabilities

The statement of financial position shows the following amounts relating to leases:

	2024 UGX'000	2023 UGX'000
Non-current	6,270,086	2,319,709
Current	5,136,168	1,900,200
	11,406,254	4,219,910
Movement in lease liabilities in as follows:		
At start of year	4,219,910	4,096,061
Interest expense	825,826	950,291
Cash flows:		
- Additions	8,228,141	2,526,567
- Principal repayments	(1,041,796)	(2,402,718)
- Interest repayments	(825,826)	(950,291)
At end of year	11,406,254	4,219,910

Weighted average effective interest rates at the reporting date was:

15%

15%

The carrying amounts of the Corporation's lease liabilities are denominated in Uganda Shillings.

Maturity based on the repayment structure of lease liabilities is as follows:

Gross lease liabilities - minimum lease payments	2024 UGX'000	2023 UGX'000
Not later than 1 year	6,270,086	2,319,709
Later than 1 year and not later than 5 years	5,136,168	1,900,200
Total gross leases	11,406,254	4,219,910

Notes to the Financial Statements continued >>

15. Intangible assets

Year ended 30 June 2023

	2024 UGX'000	2023 UGX'000
Cost		
At start of year	3,028,764	2,959,526
Additions	8,225	69,238
At end of year	3,036,989	3,028,764
Amortisation		
At start of year	1,785,920	1,376,254
Charge for the year	409,667	409,666
At end of year	2,195,586	1,785,920
Net book value	841,402	1,242,844

Intangible assets comprise the asset management system and it is stated at cost less accumulated amortisation. It is amortised over its useful life which is assessed to be 5 years.

Notes to the Financial Statements continued >>

16. Property, plant and equipment

Year ended 30 June 2024	Freehold land UGX'000	Civil Structures UGX'000	Pipe works UGX'000	Technical structures UGX'000	Electromech equipment UGX'000	Office furniture and equipment UGX'000	IT and office equipment UGX'000	Mobile plant UGX'000	Total UGX'000
Cost or valuation									
At start of year	181,667,770	691,502,094	2,175,182,446	323,151,924	368,573,554	26,306,243	12,683,493	14,166,681	3,793,234,205
Additions	506,985	1,199,161	-	3,016,861	5,248,963	6,279,221	1,292,629	5,270	17,549,090
Transfer from WIP	-	16,127,741	27,222,921	-	4,539,718	398,792	113,447	-	48,402,619
At end of year	182,174,755	708,828,997	2,202,405,367	326,168,785	378,362,235	32,984,256	14,089,569	14,171,951	3,859,185,914
Accumulated depreciation									
At start of year	-	62,322,329	244,468,663	36,080,358	52,402,128	18,076,384	7,992,743	11,298,972	432,641,578
Charge for the year	-	12,705,846	50,823,172	8,196,793	13,981,699	4,269,747	1,909,441	1,809,966	93,696,663
At end of year	-	75,028,175	295,291,835	44,277,151	66,383,827	22,346,131	9,902,184	13,108,938	526,338,241
Net book value	182,174,755	633,800,822	1,907,113,532	281,891,634	311,978,408	10,638,125	4,187,385	1,063,013	3,332,847,673

Notes to the Financial Statements continued >>

16. Property, plant and equipment

	Freehold land UGX'000	Civil Structures UGX'000	Pipe works UGX'000	Technical structures UGX'000	Electromech equipment UGX'000	Office furniture and equipment UGX'000	IT and office equipment UGX'000	Mobile plant UGX'000	Total UGX'000
Year ended 30 June 2023									
Cost or valuation									
At start of year	180,481,266	685,478,677	2,125,892,209	318,618,437	358,981,981	23,220,139	10,809,613	12,107,293	3,715,589,616
Additions	1,186,505	4,426,607	-	74,000	8,359,777	3,059,155	1,866,480	2,059,388	21,031,911
Transfer from WIP	-	1,596,810	49,290,236	4,459,487	1,231,796	26,949	7,400	-	56,612,678
At end of year	181,667,770	691,502,094	2,175,182,446	323,151,924	368,573,554	26,306,243	12,683,493	14,166,681	3,793,234,205
Accumulated depreciation									
At start of year	-	50,231,080	205,275,731	30,343,374	42,539,978	14,539,363	6,382,497	9,417,408	358,729,430
Prior year adjustment	-	(1,367,564)	(11,536,868)	(2,405,320)	(4,203,091)	(533,918)	(465,757)	(388,546)	(20,901,063)
Charge for the year	-	13,458,812	50,729,800	8,142,304	14,065,241	4,070,940	2,076,003	2,270,110	94,813,210
At end of year	-	62,322,329	244,468,663	36,080,358	52,402,128	18,076,384	7,992,743	11,298,972	432,641,578
Net book value	181,667,770	629,179,766	1,930,713,783	287,071,566	316,171,426	8,229,858	4,690,749	2,867,709	3,360,592,626

17. Capital work in progress

	2023 UGX'000	Additions UGX'000	Capitalized UGX'000	2024 UGX'000
Work in progress				
Gulu - IPILC	38,836,505	30,712,841	(22,951,653)	46,597,693
Albertine graben Hoima	38,788,388	126,350,854	-	165,139,242
Water Management Development Programme	2,675,165	-	-	2,675,165
Development of Water and Sanitation in Mbarara	2,899,692	-	-	2,899,692
Fort portal Water production	53,435,711	128,580,526	-	182,016,237
Kampala WS & SP	2,428,669	-	-	2,428,669
Kampala Sanitation Project	2,528,378	12,036	-	2,540,414
Kapeeka upgrade	421,885	19,240,819	-	19,662,704
Sembabule Water Project	-	523,461	-	523,461
IW/MDP	12,130,120	-	(12,130,120)	-
KW-LV WATSAN Project	8,237,859	1,304,432	(12,416)	9,529,875
Soroti Intake	81,964,186	44,327,689	-	126,291,875
Hoima Water Production improvement	-	2,567,125	-	2,567,125
Lyantonde Water Supply Project	4,997,826	-	-	4,997,826
Kalungu Water Supply Project	12,841,878	466,553	(13,308,431)	-
Kyankwanzi water supply project	6,783,705	7,464,268	-	14,247,973
Bushenyi water supply	3,598,308	4,816,666	-	8,414,974
	2,739,077	6,071,062	-	8,810,139
	275,307,350	372,438,333	(48,402,619)	599,343,064

This pertains to the disbursement of funds to various contractors engaged in construction and consulting services, which encompass design and project supervision. The Corporation receives financial support from multiple Development Partners who contribute funds for specific projects.

Notes to the Financial Statements continued >>

18. Right of use assets

Year ended 30 June 2024	Leasehold land UGX'000	Vehicles UGX'000	Buildings UGX'000	Total UGX'000
Cost				
At start of year	4,448,562	9,563,426	1,426,419	15,438,408
Additions	4,900	7,837,325	390,816	8,233,041
At end of year	4,453,462	17,400,752	1,817,235	23,671,448
Depreciation				
At start of year	508,227	5,453,861	667,203	6,629,291
Charge for the year	88,859	5,469,177	647,893	6,205,928
At end of year	597,086	10,923,038	1,315,096	12,835,220
Net book value	3,856,376	6,477,713	502,139	10,836,228
Year ended 30 June 2023	Leasehold land UGX'000	Vehicles UGX'000	Buildings UGX'000	Total UGX'000
Cost				
At start of year	4,448,562	7,351,303	1,111,976	12,911,841
Additions		2,212,123	314,443	2,526,567
At end of year	4,448,562	9,563,426	1,426,419	15,438,408
Accumulated depreciation				
At start of year	419,355	2,450,435	277,994	3,147,784
Charge for the year	88,872	3,003,426	389,209	3,481,507
At end of year	508,227	5,453,861	667,203	6,629,291
Net book value	3,940,335	4,109,566	759,216	8,809,117

The Corporation leases various rental spaces, motor vehicles and land. The leases of rental spaces and are typically for periods between 1 and 5 years, with options to renew. Leases of motor vehicles are typically for periods of 4 years, while land are for periods between 1 and 99 years. None of the leases contains any restrictions or covenants other than the protective rights of the lessor or carries a residual value guarantee.

19. Inventories

	2024 UGX'000	2023 UGX'000
Stationery	574,497	556,888
Chemicals	6,960,739	10,937,128
Pipes and fittings	26,692,263	28,189,876
Pump spares	5,996,722	3,016,050
Fuel & lubricants	56,542	-
Provision for obsolete/slow moving stock	(178,049)	(279,715)
Total inventories	40,102,713	42,420,227

The movement in the provision for obsolete/slow moving stock during the year is analyzed below;

At start of the year	279,715	261,416
(Decrease)/increase in provision for obsolete/slow moving stock	(101,665)	18,299
At end of the year	178,049	279,715

Notes to the Financial Statements continued >>

20. Trade and other receivables

	2024 UGX'000	2023 UGX'000
Trade receivables	108,966,738	99,924,176
Receivables from related parties(Note 24(b(iii)))	115,140,950	100,578,312
Other receivables	125,070,709	168,006,449
Less: expected credit losses	(12,730,191)	(10,362,186)
Net trade receivables	336,448,206	358,146,750
Prepayments	1,047,322	1,136,427
Accrued VAT	14,188,735	4,642,683
Amounts advanced to related parties(Note 24(b(iii)))	3,508,993	2,028,908
Trade and other receivables	355,193,256	365,954,769

Trade and other receivables	2024			2023		
	Gross amount UGX'000	ECL allowance UGX'000	Carrying amount UGX'000	Gross amount UGX'000	ECL allowance UGX'000	Carrying amount UGX'000
Trade receivables	108,966,738	(8,851,608)	100,115,130	99,924,176	(9,378,332)	90,545,844
Receivables from related parties	115,140,950	(3,878,583)	111,262,367	100,578,312	(983,854)	99,594,458
Prepayments	1,047,322	-	1,047,322	1,136,427	-	1,136,427
Other receivables	125,070,709	-	125,070,709	168,006,449	-	168,006,449
Accrued VAT	14,188,735	-	14,188,735	4,642,683	-	4,642,683
Amounts advanced to related parties	3,508,993	-	3,508,993	2,028,908	-	2,028,908
	367,923,447	(12,730,191)	355,193,256	376,316,955	(10,362,186)	365,954,769

In the opinion of the Directors, the carrying amounts of the Corporation's trade and other receivables are approximates their fair value. The carrying amounts of the Corporation's trade and other receivables are denominated in the Uganda shillings.

Movement in ECL impairment allowance

	2024 UGX'000	2023 UGX'000
At start of year	10,362,186	8,468,320
Provision for the year	3,847,240	3,645,350
Bad debt write offs	(1,479,234)	(1,751,484)
At end of year	12,730,191	10,362,186

21 Cash and cash equivalents

Cash in hand	2,775,469	2,068,072
Cash held with other banks	7,649,636	7,150,225
Bank of Uganda project accounts	264,183,349	283,715,911
	274,608,454	292,934,209

Bank of Uganda project accounts breakdown as follows:

KW-WATSAN 1	78,407,937	97,258,485
KW WATSAN 2	-	3,652,200
South Western Cluster water	81,766,698	98,234,388
WMDP (IWMDP) Project	104,008,714	84,570,838
	264,183,349	283,715,911

Notes to the Financial Statements continued >>

21. Cash and cash equivalents (continued)

For purposes of the statement of cash flows the year end cash and cash equivalents comprise the above. The Corporation's cash and bank balances are held with major Ugandan financial institutions.

As at 30 June 2024, bank balances amounting to UGX 264 billion are held with financial institutions and in so far as the Directors are able to measure any credit risk to these assets, it is deemed to be limited.

22. Trade and other payables

	2024 UGX'000	2023 UGX'000
Trade payables	81,195,960	107,891,138
Accruals	47,466,155	44,571,566
Project accruals	58,857,819	34,582,469
Rechargeable works	1,228,057	1,271,758
Retention money	21,063,901	15,524,734
Value Added Tax	14,420,043	4,503,516
Customer deposits	18,121,305	20,941,164
Total trade and other payables	242,353,240	229,286,345

In the opinion of the Directors, the carrying amounts of trade and other payables approximate to their fair value.

The carrying amounts of the Corporation's trade and other payables are denominated in Uganda Shillings.

The maturity analysis of the Company's trade and other payables is as follows:

Year ended 30 June 2024	0 to 1 month UGX	2 to 3 months UGX	4 to 12 months UGX	Total UGX
Trade payables	4,059,798	12,179,394	64,956,768	81,195,960
Accruals	47,466,155	-	-	47,466,155
Project accruals	58,857,819	-	-	58,857,819
Rechargeable works	1,228,057	-	-	1,228,057
Retention money	21,063,901	-	-	21,063,901
Value Added Tax	14,420,043	-	-	14,420,043
Customer deposits	18,121,305	-	-	18,121,305
	165,217,078	12,179,394	64,956,768	242,353,240
Year ended 30 June 2023				
Trade payables	5,394,557	16,183,671	86,312,910	107,891,138
Accruals	44,571,566	-	-	44,571,566
Project accruals	34,582,469	-	-	34,582,469
Rechargeable works	1,271,758	-	-	1,271,758
Retention money	15,524,734	-	-	15,524,734
Value Added Tax	4,503,516	-	-	4,503,516
Customer deposits	20,941,164	-	-	20,941,164
	126,789,764	16,183,671	86,312,910	229,286,345

Notes to the Financial Statements continued >>

23. Cash from operations

	Notes	2024 UGX'000	2023 UGX'000
Reconciliation of profit before tax to cash from/(used in) operations			
Profit before tax		21,861,382	21,009,459
Adjustments for:			
Depreciation on property, plant and equipment	16	93,696,664	94,813,210
Amortisation of right of use assets	17	6,205,929	3,481,507
Amortisation on intangible assets	15	409,667	409,666
Deferred income	3	(83,477,225)	(79,761,556)
Decrease in provision for obsolete stock	19	(101,665)	(18,299)
Bad debts-water services written off	20	(1,479,234)	(1,751,484)
Impairment of receivables	20	3,847,240	3,645,350
Interest income	4	(128,647)	(141,224)
Interest on terminal benefits	11	88,565	98,369
Loan interest expense		19,233,553	10,800,943
Interest on lease liabilities	14	825,826	950,291
System adjustment		-	(24,090,540)
Increase in provision for gratuity	11	28,869,015	25,327,681
Unrealised exchange loss/(gain)		3,079,115	(457,281)
Changes in working capital:			
-	19	2,419,179	(4,246,829)
-	20	8,393,507	(151,521,532)
-	22	9,988,206	(13,550,749)
Cash generated from/(used in) operations		113,731,076	(115,003,018)

24. Related party transactions and balances

The Corporation is controlled by Government of Uganda which owns 100% of the Corporation's shares.

Nature of relationship, transactions and terms and conditions

(i) Government of Uganda

The Government has 100% control of the Corporation. The Corporation's transactions with the Government relate to supply of water to all Government institutions that are connected to the water network. Credit is issued on normal terms between 30-90 days.

The following transactions were carried out with related parties:

	2024 UGX'000	2023 UGX'000
a) Sale of services		
Institutions	49,852,623	43,696,959
Local authorities	1,088,946	952,250
Ministries	76,044,077	71,953,255
Parastatals	4,563,731	4,437,596
Public stand posts	13,642,755	12,871,023
	145,192,132	133,911,085

Notes to the Financial Statements continued >>

b) Outstanding balances arising from sale of goods and services

i) Receivables from related parties (Note 20)

	2024 UGX'000	2023 UGX'000
Institutions	11,437,206	9,779,229
Local authorities	641,140	478,699
Ministries	99,818,080	87,072,752
Parastatals	445,762	521,717
Public stand posts	2,798,761	2,725,915
	115,140,950	100,578,312
Less: impairment allowance	(3,878,583)	(983,854)
	111,262,367	99,594,458

24. Related party transactions and balances

Movements in the related party balances are analysed further below:

Year ended 30 June 2024

	At start of year	Billings	Collections	Expected credit loss	At end of year
	UGX'000	UGX'000	UGX'000	UGX'000	UGX'000
Institutions	9,779,229	49,852,623	(48,194,645)	-	11,437,206
Local authorities	478,699	1,088,946	(926,505)	-	641,140
Ministries	87,072,752	76,044,077	(63,298,749)	-	99,818,080
Parastatals	521,717	4,563,731	(4,639,686)	-	445,762
Public stand posts	2,725,915	13,642,755	(13,569,909)	-	2,798,761
Less: impairment allowance	-	-	-	(3,878,583)	(3,878,583)
	100,578,312	145,192,132	(130,629,494)	(3,878,583)	111,262,367

Year ended 30 June 2023

Institutions	5,517,167	43,696,959	(39,434,897)	-	9,779,229
Local authorities	337,783	952,250	(811,334)	-	478,699
Ministries	47,921,734	71,953,255	(32,802,237)	-	87,072,752
Parastatals	282,612	4,437,596	(4,198,491)	-	521,717
Public stand posts	2,357,450	12,871,023	(12,502,559)	-	2,725,915
Less: impairment allowance	-	-	-	(983,854)	(983,854)
	56,416,746	133,911,084	(89,749,518)	(983,854)	99,594,458

Notes to the Financial Statements continued >>

The receivables from related parties are interest free, have no specific dates of repayment and are unsecured.

ii) Key management compensation

Key management includes Directors (executive and non-executive) and members of Senior Management. The compensation paid or payable to key management for employee services is shown below:

	2024 UGX'000	2023 UGX'000
Salaries and other employee benefits	2,914,061	2,914,061
Termination benefits	716,372	716,372
Total key management compensation	3,630,433	3,630,433
iii) Directors' benefits and other remuneration		
Salaries and Benefits to the Managing Director.	555,600	555,600
Retainer fees and benefits to Non-Executive Directors	419,760	419,760
Total Directors' benefits and other remuneration	975,360	975,360
iv) Amounts advanced to related parties (Note 20)		
At start of year	2,028,908	171,816
Additions	1,480,085	1,857,092
At end of year	3,508,993	2,028,908

The Corporation established NWSC Insurance Company (SMC), incorporated in Uganda for purposes of engaging in insurance activities, to manage its risks and investments. The Company operated for only one month during that fiscal year, and although incorporated in FY2022/23, the Company has not yet obtained a license to enable it operate fully.

25. Deferred income

	2024 UGX'000	2023 UGX'000
Non current	2,368,700,274	2,184,549,229
Current	49,697,922	49,121,971
At end of year	2,418,398,195	2,233,671,200

Notes to the Financial Statements continued >>

25. Deferred income continued

Projects	Amounts in UGX'000				
	At start of year UGX '000'	Revenue grant amortised during the year UGX '000'	Capital grant amortised during the year UGX '000'	Additions	At end of year
				Donor	GOU
Kampala Sanitation Project (KFW//AFD)	496,908,893	-	(14,679,064)	-	12,446,149
AFD Donor Fund LV WATSAN	405,196,768	-	-	-	-
WATSAN Project AFD/KFW/EU	686,895,690	-	(25,691,232)	4,742,076	-
Water Management Development Project (IDA)	164,955,437	-	(4,378,721)	-	6,752,218
Integrated Program to Improve Living Conditions (KFW//IDA)	69,287,598	-	(688,116)	37,702,990	-
Integrated Water Management Development Project (IDA/KFW)	126,543,246	-	-	101,446,671	-
Kampala South Water and Sanitation Project (DANIDA)	2,118,440	-	-	-	-
South Western Cluster Water and Sanitation Project (AFD)	208,148,211	-	-	71,441,185	-
Donor Grant Funds GTZ	444,656	-	(12,019)	-	-
Donor Grant Funds SIG	32,370,081	-	(2,000,715)	-	-
Donor Funds	6,064,575	-	(417,395)	-	-
Donor Funds	3,164,395	-	(154,898)	-	-
Donor Funds EDF	4,367,322	-	(264,192)	-	-
Donor Grant Spenco	17,506,612	-	(974,889)	-	-
Donor Fund Urban Poor	4,793,371	-	(189,212)	-	-
Donor Grants AFD	4,603,548	-	(230,177)	-	-
Donor Funds- IDA -STWSP	195,984	-	(17,293)	-	-
OBA Project Grant A/C	-	-	-	-	-
Grants from other sources	-	(876,983)	-	876,983	-
GOU Contribution to Projects (Includes SCAP100)	106,372	(32,902,321)	-	-	32,795,949
Total	2,233,671,200	(33,779,304)	(49,697,922)	216,209,905	51,994,316
					2,418,398,195

Notes to the Financial Statements continued >>

26. Risk management objectives and policies**Financial risk management**

The Corporation's activities expose it to a variety of financial risks: market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk.

The Corporation's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Corporation's financial performance.

Risk management is carried out by the management under policies approved by the Board of Directors. Management identifies, evaluates and hedges financial risks in close co-operation with various departmental heads. The Board provides written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

(a) Market risk**Foreign exchange risk**

The Corporation is exposed to foreign exchange risk arising from currency exposure primarily with respect to the Euros. The risk arises from future transactions, assets and liabilities in the statement of financial position date.

The table below summarises the effect on post-tax loss and components of equity had the Uganda Shilling weakened by 10% against the Euros, with all other variables held. If the Uganda shilling strengthened against each currency, the effect would have been the opposite.

	Naira	2024 US Dollars	Euros
Effect on profit - decrease	13,731	80,092,826	123,508,012
		2023	
Effect on profit - decrease	25,145	65,121,674	153,358,811

A 10% sensitivity rate is being used when reporting foreign risk internally to key management personnel and represents managements assessment of the reasonably possible change in foreign exchange rates.

The carrying amounts of the Corporation's cash and cash equivalents are denominated in the following currencies:

	2024 UGX'000	2023 UGX'000
Uganda Shillings	10,173,948	9,160,662
Naira	17,833	32,656
US Dollars	104,016,657	84,573,603
Euros	160,400,016	199,167,288
	274,608,454	292,934,209

(b) Interest risk

The Corporation has no interest bearing assets and as a result its cash flows are substantially independent of changes in market interest rates.

Notes to the Financial Statements continued >>

26. Risk management objectives and policies (continued)

b) Interest risk (continued)

The Corporation's exposure to interest rate risk arises from non-current borrowings/current borrowings. Financial assets and liabilities obtained at different rates expose the Corporation to interest rate risk. Financial assets and liabilities obtained at fixed rates expose the Corporation to fair value interest rate risk, except where the instruments are carried at amortised costs. The Corporation maintains adequate ratios of borrowings when compared to total borrowings in fixed interest rates.

The table below summarises the effect on post-tax profit and equity had interest rates been 1 percentage point higher, with all other variables held constant. If the interest rates were lower by 1 percentage point, the effect would have been the opposite.

	2024 UGX '000	2023 UGX '000
Effect on profit increase	1,096,320	798,195

(c) Credit risk

Credit risk arises from cash and cash equivalents, and deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding receivables.

Credit risk refers to the potential loss that a lender or investor may incur due to the failure of a borrower to repay a loan or meet their financial obligations.

Management assesses the credit quality of the customer, taking into account their financial position, past experience and other factors. Individual limits are set based on internal or external information in accordance with limits set by the management. The utilisation of credit limits is regularly monitored.

In assessing whether the credit risk on a financial asset has increased significantly, the Corporation compares the risk of default occurring on the financial asset as at the reporting date with the risk of default occurring on that financial asset as at the date of initial recognition. In doing so, the Corporation considers reasonable and supportable information that is indicative of significant increases in credit risk since initial recognition and that is available without undue cost or effort. There is a rebuttable assumption that the credit risk on a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due.

For this purpose, default is defined as having occurred if the debtor is in breach of contractual obligations, or if information is available internally or externally that suggests that the debtor unlikely to be able to meet its obligations. However, there is a rebuttable assumption that default does not occur later than when a financial asset is 90 days past due.

The leases expiring within one year are subject to review at various rates during the next financial year. The exposure of the Company's leases to interest rate changes and the contractual repricing dates at the reporting date are as follows:

	2024 15%	2023 15%
Over 5 years		

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. Evidence that a financial asset is credit impaired include observable data about the following events:

- significant financial difficulty of the debtor
- a breach of contract
- it is probable that the debtor will enter bankruptcy
- the disappearance of an active market for the financial asset because of financial difficulties.

Notes to the Financial Statements continued >>

26. Risk management objectives and policies (continued)

(c) Credit risk (continued)

The gross carrying amount of financial assets with exposure to credit risk at the balance sheet date was as follows:

Basis for measurement of loss allowance	Lifetime expected credit losses	
	2024 UGX'000	2023 UGX'000
As at 30 June		
Trade receivables	108,966,738	99,924,176
Other receivables	15,236,057	5,779,110
Cash at bank	2,775,469	2,068,072
Gross carrying amount	126,978,264	107,771,358
Loss allowance	(12,730,191)	(10,362,186)
Exposure to credit risk	114,248,073	97,409,171

Financial assets for which the loss allowance has been measured at an amount equal to lifetime expected credit losses have been analysed above based on their credit risk ratings as follows:

- financial assets for which credit risk has increased significantly since initial recognition but that are not credit impaired;
- financial assets that are credit impaired at the balance sheet date;
- trade receivables, contract assets and lease receivables for which the loss allowance is always measured at an amount equal to lifetime expected credit losses, based, as a practical expedient, on provision matrices.

Year ended 30 June 2024	UGX'000	UGX'000	UGX'000
At start of year	292,934,209	363,925,860	656,860,069
Changes relating to assets	(18,325,721)	(12,241,597)	(30,567,318)
At end of year	274,608,488	351,684,263	626,292,751
	Cash and cash equivalents UGX'000	Trade receivables UGX'000	Total UGX'000
Year ended 30 June 2023			
At start of year	298,528,393	212,509,937	511,038,330
Changes relating to assets	(5,594,184)	151,415,923	145,821,739
At end of year	292,934,209	363,925,860	656,860,069

(d) Liquidity risk

Liquidity risk is the risk that the Corporation will encounter difficulty in meeting obligations associated with financial liabilities. Cash flows forecasting is performed by the finance department of the Corporation by monitoring the Corporation's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Corporation does not breach borrowing limits or covenants on any of its borrowing facilities.

Prudent liquidity risk management implies maintaining sufficient cash the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Due to the dynamic nature of the underlying businesses, the Corporation's management maintains flexibility in funding by maintaining availability under committed credit lines.

Notes to the Financial Statements continued >>

26. Risk management objectives and policies (continued)

(d) Liquidity risk (continued)

Management monitors rolling forecasts of the Corporation's liquidity reserve on the basis of cashflow forecasts. The table below discloses the undiscounted maturity profile of Corporation's non interest bearing financial liabilities:

Year ended 30 June 2024	0 to 1 month UGX'000	2 to 3 months UGX'000	4 to 12 months UGX'000	Total UGX'000
Trade payables	4,059,798	12,179,394	64,956,768	81,195,960
Accruals	47,466,155	-	-	47,466,155
Project accruals	58,857,819	-	-	58,857,819
Rechargeable works	1,228,057	-	-	1,228,057
Retention money	21,063,901	-	-	21,063,901
Value Added Tax	14,420,043	-	-	14,420,043
Customer deposits	18,121,305	-	-	18,121,305
	165,217,078	12,179,394	64,956,768	242,353,240
Year ended 30 June 2023	0 to 1 month UGX'000	2 to 3 months UGX'000	4 to 12 months UGX'000	Total UGX'000
Trade payables	5,394,557	16,183,671	86,312,910	107,891,138
Accruals	44,571,566	-	-	44,571,566
Project accruals	34,582,469	-	-	34,582,469
Rechargeable works	1,271,758	-	-	1,271,758
Retention money	15,524,734	-	-	15,524,734
Value Added Tax	4,503,516	-	-	4,503,516
Customer deposits	20,941,164	-	-	20,941,164
	126,789,764	16,183,671	86,312,910	229,286,345

The table below discloses the undiscounted maturity profile of the Corporation's interest bearing financial liabilities:

	Between 0-3 months UGX'000	Between 3-12 months UGX'000	More than 5 years UGX'000	Total UGX'000
Year ended 30 June 2024				
- Borrowings	-	-	110,364,382	110,364,382
- Lease liabilities	-	-	6,270,086	6,270,086
	-	-	116,634,468	116,634,468
Year ended 30 June 2023				
- Borrowings	-	-	84,001,932	84,001,932
- Lease liabilities	-	-	2,319,709	2,319,709
	-	-	86,321,642	86,321,642

27. Capital management

Internally imposed capital requirements

The Corporation's objectives when managing capital are:

- to comply with the capital requirements set out by the Corporation's lenders;
- to safeguard the entity's ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders;
- to maintain an optimal capital structure to reduce the cost of capital.

Notes to the Financial Statements continued >>

27. Capital management**Internally imposed capital requirements (continued)**

The Corporation sets the amount of capital in proportion to risk. The Corporation manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Corporation may sell assets to reduce debt. Consistently with others in the industry, the Corporation monitors capital on the basis of the debt-to-adjusted capital ratio. This ratio is calculated as a of Net debt/capital. Net debt is calculated as total debt (as shown in the statement of financial position) less cash and cash equivalents. Capital comprises all components of equity (i.e.government funding, revaluation reserves and retained earnings).

The gearing ratios at 30 June 2024 and 2023 were as follows:

	2024 UGX'000	2023 UGX'000
Total borrowings (Note 10)	156,617,106	114,027,862
Less cash and cash equivalents (Note 21)	(274,608,454)	(292,934,209)
Net debt	(117,991,348)	(178,906,347)
Total equity	1,502,114,054	1,437,542,119
Gearing ratio	(0.08)	(0.12)

Externally imposed capital requirements

The Corporation's bankers have established certain guidelines for the management of capital and working capital.

These are

- dividend pay-outs and any changes in the capital structure of the Corporation must first be approved in writing by the bankers.

28. Contingent liabilities

The Corporation is involved in a number of legal suits which were yet to be concluded upon by the date of authorisation of these financial statements. Management continually monitors all potential, threatened and actual legal cases and assesses the exposure to the Corporation, if any. Management is confident that any exposure to the Corporation is adequately covered and those considered as contingencies are assessed as not likely to crystallize.

29. Capital commitments

The Corporation is fully committed to implementing water infrastructure projects in order to meet the ever growing demand for their services. There are five broad categories of infrastructure projects in the Corporation, namely;

Notes to the Financial Statements continued >>

29. Capital commitments continued

	2024 UGX'000	2023 UGX'000
Capital expenditure implemented by Areas	33,764,080	34,313,881
Capital projects-implemented by Head Office	3,800,000	5,700,000
NWSC contribution to Major Capital Projects	26,125,600	8,050,000
Contributions by GOU to Major Capital Projects	26,200,000	215,005,799
Contributions by Development partners to Major Capital Projects	477,500,000	531,212,000
	567,389,680	794,281,680

The Board approved an allocation of UGX 567 billion for the implementation of capital projects in FY 2023/2024.

30. Events after the reporting period

There were no events adjusting or non-adjustable which would require a disclosure in the financial statements.

31. Presentation currency

The financial statements are presented in Uganda Shillings (UGX) rounded off to the nearest thousand (UGX'000).

Schedule Of Expenditure

	2024 UGX'000	2023 UGX'000
1 Employee benefit expenses		
Basic pay	91,499,561	81,226,214
Housing expense	21,125,065	18,614,543
Medical expense	8,575,631	9,141,840
National Social Security Fund contributions	14,330,737	12,357,199
Lunch and transport allowance	8,455,021	7,451,114
Car and cycle allowance	10,020,676	9,793,230
Performance/attendance bonus and overtime	4,230,797	3,726,804
Work bonus	6,215,415	290,480
Leave transport and allowance	2,927,317	2,677,426
Annual terminal benefits	28,869,015	25,327,681
Shift allowance	496,603	515,653
Terminal benefits interest	88,565	98,369
Provident fund	5,407,266	4,497,773
Workmen's compensation	228,064	-
Funeral expenses	236,780	397,011
	202,706,513	176,115,337
2. Administrative expenses		
Board expenses	3,317,911	2,316,156
Meeting expenses	4,456,581	7,309,985
Local travels	32,880,431	21,953,208
Foreign travels	1,822,711	2,999,636
Publicity	13,915,236	13,238,670
Entertainment	52,339	184,201
General insurance	24,922	28,140
Legal and professional expenses	2,329,774	1,017,144
Training expenses and allowances	1,560,403	2,493,596
Donations and subscriptions	1,850,171	2,352,571
Lunch and transport	21,634,467	22,879,058
Contribution to staff sports	244,431	310,890
Security	5,829,840	5,410,529
Staff transfer	493,477	330,723
Other professional charges	1,662,239	3,028,009
Bank charges	516,311	443,367
Research expense	6,892	10,945
Performance review expenses	-	3,757
Audit fees	264,661	231,363
Exchange loss/(gain)	3,079,115	(457,281)
Process bench marking	106,058	-
Stock losses	13,931	-
Systems adjustments	-	(24,090,776)
Increase in provision for obsolete stock	-	18,299
	96,061,901	62,012,189
3. Static plant and pipe network expense		
Electricity	83,191,206	79,568,431
Plant repairs & maintenance	9,919,689	8,474,123
Pipe network repairs & maintenance	14,297,752	16,962,820
Fuel and lubricants	4,337,886	7,344,567
Sand	70,280	204,845
Disludging Sewerage Ponds	108,088	292,547
Water abstraction permits	101,450	111,024
Catchment Restoration	201,340	289,274
	112,227,691	113,247,631

Schedule Of Expenditure cont'd >>

	2024 UGX'000	2023 UGX'000
4. Supplies and services expenses		
Water treatment chemicals	27,389,075	25,841,478
Equipment repairs and minor purchase	395,596	406,536
Printing, stationery and publications	3,185,359	3,311,398
Tools and light plant	312,526	418,408
Uniforms and protective wear	546,800	1,223,171
Computer license	362,821	877,728
Lease of data communication links	1,297,108	963,129
Office supplies	3,441,726	3,414,161
Laboratory equipment and reagents	668,820	565,070
Laboratory equipment	26,864	40,715
	37,626,695	37,061,793
5. Premises expenses		
Repairs and maintenance	6,714,399	6,111,574
Cleaning materials	660,290	1,047,917
Electricity	633,983	814,165
Water	288,305	276,327
Fixtures and fittings	399,796	292,294
Rent, rates and telephone	2,060,424	2,557,676
	10,757,197	11,099,953
6. Transport and mobile plant expenses		
Fuel and lubricants	10,482,145	12,149,583
Repairs and maintenance	1,267,012	1,822,389
Hire of transport	4,776,590	1,268,948
License, road toll and taxes	239,717	150,519
	16,765,464	15,391,439
7. Finance costs		
Interest on long term loan	19,233,553	10,800,943
Interest on right of use assets	825,826	950,291
	20,059,379	11,751,233
8. Depreciation and amortisation		
Depreciation on property, plant and equipment (Note 16)	93,696,664	94,813,210
Amortisation of intangibles (Note 15)	409,667	409,666
Amortisation of right of use (Note 18)	6,205,929	3,481,509
	100,312,260	98,704,385

Period covered: 12 Months

	2024 UGX	2023 UGX
Profit before tax as per financial statement	21,861,381,731	21,009,459,167
Add:		
Depreciation	93,696,663,308	94,813,210,338
Amortisation of right to use assets	6,205,928,296	3,481,508,685
Amortisation of intangible assets	409,666,681	409,665,600
Donations	1,584,808,000	2,021,543,783
Funeral expenses	236,780,000	397,011,128
Entertainment	52,339,000	184,200,786
Contribution to staff loans	244,431,000	310,889,710
Capitalized expenditure under captive investment	236,400,000	-
Stock losses	13,931,000	-
Meeting expenses (HQ and K'la)	385,509,510	-
Publicity (HQ and K'la)	1,204,406,698	-
Provision for gratuity	-	310
Office supplies	3,441,726,000	3,414,161,450
Increase in bad debt provision	3,847,239,514	3,645,349,883
Bad debts written off	-	1,751,484,000
Interest on lease liability	825,825,768	950,290,509
	134,247,036,505	132,388,775,349
LESS:		
Industrial buildings allowances	22,159,881,271	21,205,147,164
Wear and tear allowance	192,729,034,452	213,166,828,359
Minor Capital allowance	-	101,595,816
Initial allowance	-	30,665,809,834
Reduction in provision of obsolete stock	101,665,000	-
Non chargeable deferred income	83,477,225,412	79,761,555,785
Bad debts written off	1,479,234,290	-
Rental income taxed separately	97,322,000	128,123,719
Lease liability payments	1,867,621,895	3,684,850,814
	301,911,984,320	348,713,911,491
TAX LOSS BROUGHT FORWARD	(950,464,796,449)	(734,139,660,307)
ADJUSTMENT AS PER REVISED INCOME TAX RETURN	31,186,643,430	-
ADJUSTED TAX LOSS FOR THE YEAR	(167,664,947,815)	(216,325,136,142)
ADJUSTED TAX LOSS CARRIED FORWARD	(1,086,943,100,835)	(950,464,796,449)
Tax at 30%	NIL	NIL
Rental income		
Rental income as per the financial statements	97,322,000	128,123,719
Rental income taxable	97,322,000	128,123,719
Tax at 30%	29,196,600	38,437,116

Wear and tear schedule

	Class (i) 40% UGX	Class (ii) 20% UGX	Total UGX
Written down values 01/07/2023	1,249,691,971	893,254,044,575	894,503,736,546
Additions at cost	554,945,918	44,547,035,413	45,101,981,331
50% of the cost of assets that benefited from the I.A	-	22,234,816,496	22,234,816,496
Sub total	1,804,637,889	960,035,896,484	961,840,534,373
Wear and tear allowance	721,855,156	192,007,179,297	192,729,034,452
Written down values 30/06/2024	1,082,782,733	768,028,717,187	769,111,499,921

INDUSTRIAL BUILDING ALLOWANCE

Years	Original cost UGX	Initial Allowance - 20% UGX	Qualifying Cost UGX	Residue start of year UGX	Allowance 5% UGX	Residue cost end of year UGX
2004	845,325,000	-	845,325,000	845,325,000	42,266,250	803,058,750
2005	144,284,000	-	144,284,000	144,284,000	7,214,200	137,069,800
2006	519,163,000	-	519,163,000	519,163,000	25,958,150	493,204,850
2007	911,699,000	-	911,699,000	911,699,000	45,584,950	866,114,050
2008	1,478,955,000	-	1,478,955,000	1,478,955,000	73,947,750	1,405,007,250
2009	14,352,000	-	14,352,000	14,352,000	717,600	13,634,400
2010	375,987,000	-	375,987,000	375,987,000	18,799,350	357,187,650
2011	4,810,132,000	-	4,810,132,000	4,810,132,000	240,506,600	4,569,625,400
2012	32,214,000	-	32,214,000	32,214,000	1,610,700	30,603,300
2013	2,633,407,514	-	2,633,407,514	2,633,407,514	131,670,376	2,501,737,138
2014	32,436,819,280	-	32,436,819,280	32,436,819,280	1,621,840,964	30,814,978,316
2015	4,032,912,000	-	4,032,912,000	4,032,912,000	201,645,600	3,831,266,400
2016	285,578,807	-	285,578,807	285,578,807	14,278,940	271,299,867
2017	454,537,544	-	454,537,544	454,537,544	22,726,877	431,810,667
2018	10,253,160,567	-	10,253,160,567	10,253,160,567	512,658,028	9,740,502,539
2019	48,368,194,712	-	48,368,194,712	48,368,194,712	2,418,409,736	45,949,784,976
2020	136,342,987,331	-	136,342,987,331	136,342,987,331	6,817,149,367	129,525,837,964
2021	170,484,180,380	-	170,484,180,380	170,484,180,380	8,524,209,019	161,959,971,361
2022	10,538,741,673	2,107,748,335	8,430,993,338	-	421,549,667	8,009,443,671
2024	20,342,742,953	-	20,342,742,953	-	1,017,137,148	19,325,605,805
	445,305,373,761	2,107,748,335	443,197,625,426	414,423,889,135	22,159,881,271	421,037,744,155

Annexes and Key Contacts



ANNEX 1: Water Production (m³) and Capacity Utilization (%) for the FY 2023/24

Area	Practical Capacity m³/day	Total Water Produced	Average Production m³/day	Capacity Utilization (%)
Kampala	402,000	108,277,349	295,840	74%
Central Region				
Bugiri	509	100,478	275	54%
Buwama	1,680	418,771	1,144	68%
Bweyale	1,021	197,976	541	53%
Entebbe	29,500	10,115,967	27,639	94%
Iganga	1,504	158,421	433	29%
Jinja	30,600	9,313,240	25,446	83%
Kakumiro	376	136,633	373	99%
Kalungu	2,090	236,736	647	31%
Kamuli	1,490	235,874	644	43%
Kapeeka	5,428	765,678	2,092	39%
Kigumba	1,071	127,700	349	33%
Kyotera	2,662	623,213	1,703	64%
Lugazi	3,522	407,243	1,113	32%
Luweero	7,812	952,063	2,601	33%
Lwengo	913	279,357	763	84%
Masaka	8,272	2,324,142	6,350	77%
Mityana	2,500	754,439	2,061	82%
Mpigi	1,870	221,060	604	32%
Mubende	3,974	818,620	2,237	56%
Nakasongola	4,000	213,254	583	15%
Sembabule	2,649	458,013	1,251	47%
Sub Total	113,443	28,858,878	78,849	70%
Eastern Region				
Bukedea	658	90,212	246	37%
Busia	1,300	143,753	790	61%
Kaabong	185	59,085	161	87%
Kaberaimaido	259	102,754	281	108%
Kapchorwa	2,700	380,732	1,040	39%
Kotido	262	88,810	243	93%
Kumi	2,676	546,718	1,494	56%
Manafwa	6,400	972,889	2,658	42%
Mbale	12,344	2,724,133	7,443	60%
Moroto	1,461	322,913	882	60%
Soroti	12,660	2,460,382	6,722	53%
Tororo	12,703	1,524,172	4,164	33%
Sub Total	53,608	9,416,553	26,125	49%
Northern Region				
Adjumani	2,779	408,017	1,115	40%
Apac	3,129	230,942	631	20%
Arua	13,600	1,644,358	4,493	33%
Gulu	20,223	2,108,481	5,761	28%
Kitgum	3,944	354,800	969	25%
Koboko	1,800	342,876	937	52%
Lira	8,688	2,609,805	7,131	82%
Moyo	636	359,950	983	155%
Nebbi	2,607	734,173	2,006	77%
Pader	2,440	190,391	520	21%
Pakwach	1,500	423,946	1,158	77%
Sub Total	61,346	9,407,739	25,704	42%
Western & Southwestern				
Buhweju	283	44,243	243	86%
Bunyangabu	1,800	569,813	1,557	86%
Bushenyi	4,419	1,305,221	3,566	81%
Fort Portal	7,822	1,346,597	3,679	47%
Hoima	8,868	570,291	1,558	18%
Ibanda	1,772	430,242	1,176	66%
Kabale	6,000	746,927	2,041	34%
Kamwenge	4,376	619,975	1,694	39%
Kanungu	4,528	529,365	1,446	32%
Kasese	3,827	1,364,881	3,729	97%
Kisero	6,360	572,764	1,565	25%
Kyankwanzi	180	63,167	173	96%
Kyenjojo	3,020	319,190	872	29%
Lyantonde	2,788	693,034	1,894	68%
Masindi	4,000	1,090,113	2,978	74%
Mbarara	20,000	6,554,750	17,909	90%
Mitooma	814	243,293	665	82%
Mpondwe	6,535	541,849	1,480	23%
Ntoroko	1,120	125,562	343	31%
Ntungamo	3,126	432,184	1,181	38%
Rubirizi	30,000	274,943	751	3%
Ruhama	788	154,096	421	53%
Rukiga	368	68,403	187	51%
Rukungiri	2,116	305,025	833	39%
Rushere	470	178,413	487	104%
Sheema	4,330	429,894	1,175	27%
Sub Total	129,710	19,574,235	53,604	41%
TOTAL	760,107	175,534,754	480,122	63%

ANNEX 2: Volume of Water Supplied (m³) and Water Sold (m³) for the FY 2023/24

Area	Water Supplied m³	Water Sold m³	Billing Efficiency (%)	NRW (%)
Kampala	104,077,116	62,676,840	60.2%	39.8%
Central Region				
Bugiri	107,238	94,703	88.3%	11.7%
Buwama	335,140	214,873	64.1%	35.9%
Bweyale	195,796	170,126	86.9%	13.1%
Entebbe	9,200,296	6,649,283	72.3%	27.7%
Iganga	796,367	651,230	81.8%	18.2%
Jinja	7,544,964	6,224,257	82.5%	17.5%
Kakumiro	144,002	102,430	71.1%	28.9%
Kalungu	184,680	142,830	77.3%	22.7%
Kamuli	202,781	182,507	90.0%	10.0%
Kapeeka	682,880	563,899	82.6%	17.4%
Kigumba	128,600	116,974	91.0%	9.0%
Kyotera	474,421	384,621	81.1%	18.9%
Lugazi	427,433	352,423	82.5%	17.5%
Luweero	893,156	677,500	75.9%	24.1%
Lwengo	260,085	162,048	62.3%	37.7%
Masaka	2,169,777	1,606,525	74.0%	26.0%
Mityana	721,694	530,694	73.5%	26.5%
Mpigi	201,656	158,978	78.8%	21.2%
Mubende	799,532	632,887	79.2%	20.8%
Nakasongola	200,249	128,551	64.2%	35.8%
Sembabule	447,903	321,924	71.9%	28.1%
Sub Total	26,118,650	20,069,263	76.8%	23.2%
Eastern Region				
Bukedea	89,652	71,863	80.2%	19.8%
Busia	143,073	109,753	76.7%	23.3%
Kaabong	56,317	49,154	87.3%	12.7%
Kaberamaido	79,198	71,509	90.3%	9.7%
Kapchorwa	306,071	201,487	65.8%	34.2%
Kotido	88,434	76,253	86.2%	13.8%
Kumi	452,061	349,891	77.4%	22.6%
Manafwa	178,460	145,589	81.6%	18.4%
Mbale	2,601,269	2,070,633	79.6%	20.4%
Moroto	294,870	260,700	88.4%	11.6%
Soroti	1,596,985	1,243,263	77.9%	22.1%
Tororo	1,386,539	1,133,349	81.7%	18.3%
Sub Total	7,272,929	5,783,444	79.5%	20.5%
Northern Region				
Adjumani	397,847	286,880	72.1%	27.9%
Apac	229,876	193,983	84.4%	15.6%
Arua	1,519,252	1,270,238	83.6%	16.4%
Gulu	1,824,877	1,337,622	73.3%	26.7%
Kitgum	333,440	260,596	78.2%	21.8%
Koboko	323,061	259,284	80.3%	19.7%
Lira	2,454,903	1,733,505	70.6%	29.4%
Moyo	186,723	166,891	89.4%	10.6%
Nebbi	546,447	426,630	78.1%	21.9%
Pader	189,592	149,790	79.0%	21.0%
Pakwach	333,563	256,205	76.8%	23.2%
Sub Total	8,339,581	6,341,624	76.0%	24.0%
Western & Southwestern Region				
Buhweju	32,889	25,983	79.0%	21.0%
Bunyangabu	567,689	474,365	83.6%	16.4%
Bushenyi	913,576	697,444	76.3%	23.7%
Fort Portal	1,194,605	991,349	83.0%	17.0%
Hoima	533,515	392,898	73.6%	26.4%
Ibanda	416,084	338,328	81.3%	18.7%
Kabale	724,722	593,663	81.9%	18.1%
Kamwenge	587,024	419,336	71.4%	28.6%
Kanungu	505,032	400,163	79.2%	20.8%
Kasese	1,133,491	876,626	77.3%	22.7%
Kisoro	572,764	456,345	79.7%	20.3%
Kyankwanzi	58,710	57,704	98.3%	1.7%
Kyenjojo	196,724	137,547	69.9%	30.1%
Lyantonde	420,414	334,594	79.6%	20.4%
Masindi	1,013,311	724,849	71.5%	28.5%
Mbarara	6,205,516	4,118,533	66.4%	33.6%
Mitooma	217,174	173,471	79.9%	20.1%
Mpondwe	529,173	482,115	91.1%	8.9%
Ntoroko	99,096	78,451	79.2%	20.8%
Ntungamo	432,184	361,709	83.7%	16.3%
Rubirizi	283,074	233,006	82.3%	17.7%
Ruhama	158,922	136,898	86.1%	13.9%
Rukiga	68,403	60,848	89.0%	11.0%
Rukungiri	305,040	247,218	81.0%	19.0%
Rushere	215,448	185,304	86.0%	14.0%
Sheema	429,894	362,011	84.2%	15.8%
Sub Total	17,814,474	13,360,758	75.0%	25.0%
TOTAL NWSC	163,622,750	108,231,929	66.1%	33.9%
Total Other Areas	59,545,634	45,555,089	76.5%	23.5%

ANNEX 3: Status of NWSC Pipe Network (Km) for the FY 2023/24

Area	Water Mains (Km)		Sewer Mains (km)	
	New Extensions	Total Pipe Network	New Extensions	Total Pipe Network
Kampala	29.3	3,978.4	2.0	306.0
Central Region				
Bugiri	0.0	97.2	0.0	0.0
Buwama	0.0	215.0	0.0	0.0
Bweyale	0.0	188.5	0.0	0.0
Entebbe	5.0	526.8	0.0	69.4
Iganga	0.0	384.5	0.0	6.2
Jinja	9.2	869.1	0.1	91.5
Kakumiro	22.5	93.5	0.0	0.0
Kalungu	2.0	136.9	0.0	0.0
Kamuli	0.2	155.9	0.0	0.0
Kapeeka	0.0	169.7	0.0	0.0
Kigumba	0.0	243.7	0.0	0.0
Kyotera	0.0	241.6	0.0	0.0
Lugazi	1.5	238.4	0.0	0.0
Luweero	0.0	672.3	0.0	0.0
Lwengo	0.8	230.7	0.0	0.0
Masaka	0.0	379.0	0.3	27.5
Mityana	0.0	279.0	0.0	0.0
Mpigi	0.0	155.0	0.0	0.0
Mubende	14.3	304.7	0.0	0.0
Nakasongola	1.5	136.1	0.0	0.0
Sembabule	6.5	376.3	0.0	0.0
Sub Total	63.5	6,093.9	0.4	194.6
Eastern Region				
Bukedea	0.0	137.5	0.0	0.0
Busia	0.0	110.0	0.0	0.0
Kaabong	1.7	49.3	0.0	0.0
Kaberamaido	3.2	99.5	0.0	0.0
Kapchorwa	0.0	306.3	0.0	0.0
Kotido	1.5	50.5	0.0	0.0
Kumi	0.0	620.1	0.0	0.0
Manafwa	0.0	109.3	0.0	0.0
Mbale	0.5	298.5	0.0	37.4
Moroto	9.0	498.1	0.0	0.0
Soroti	11.0	185.2	0.7	25.8
Tororo	0.0	400.0	0.8	37.5
Sub Total	26.8	2,864.1	1.5	100.7
Northern Region				
Adjumani	0.0	143.4	0.0	0.0
Apac	15.9	187.6	0.0	0.0
Arua	4.0	583.9	0.0	36.6
Gulu	7.0	313.1	0.0	18.1
Kitgum	0.0	145.7	0.0	0.0
Koboko	3.0	130.7	0.0	0.0
Lira	3.4	347.2	0.0	23.3
Moyo	0.0	87.4	0.0	0.0
Nebbi	0.0	140.7	0.0	0.0
Pader	0.6	283.9	0.0	0.0
Pakwach	1.0	207.4	0.0	0.0
Sub Total	34.9	2,570.9	0.0	78.0
Western & Southwestern Region				
Buhweju	0.0	105.0	0.0	0.0
Bunyangabu	0.0	472.4	0.0	0.0
Bushenyi	0.0	132.6	0.0	0.0
Fort Portal	11.4	332.3	0.0	2.1
Hoima	3.2	278.7	0.0	10.1
Ibanda	1.5	323.2	0.0	0.0
Kabale	0.0	364.4	0.0	18.0
Kamwenge	0.0	502.4	0.0	0.0
Kanungu	2.0	510.5	0.0	0.0
Kasese	1.5	241.5	0.0	0.0
Kisoro	11.5	345.0	0.0	5.5
Kyankwanzi	35.0	61.0	0.0	0.0
Kyenjojo	1.5	102.5	0.0	0.0
Lyantonde	0.0	354.5	0.0	0.0
Masindi	0.0	337.6	0.0	16.2
Mbarara	7.3	834.1	0.0	34.7
Mitooma	0.0	110.3	0.0	0.0
Mpondwe	0.0	144.4	0.0	0.0
Ntoroko	0.5	76.6	0.0	0.0
Ntungamo	3.7	379.3	0.0	0.0
Rubirizi	2.5	133.4	0.0	0.0
Ruhama	0.0	292.4	0.0	0.0
Rukiga	25.0	179.0	0.0	0.0
Rukungiri	0.0	347.4	0.0	0.0
Rushere	2.0	439.7	0.0	0.0
Sheema	1.0	427.0	0.0	0.0
Sub Total	109.6	7,827.1	0.0	86.7
TOTAL	264.1	23,334.4	4.0	765.9

ANNEX 4: Status of Water Connections for the FY 2023/24

Area	New Water Connections	Total Accounts	Active Accounts	Inactive Accounts	Metered Accounts	% Inactive Accounts	% Metered Accounts
Kampala	22,885	434,607	372,606	62,001	434,607	14%	100%
Central Region							
Bugiri	96	1,976	1,492	484	1,976	24%	100%
Buwama	222	3,471	3,321	150	3,471	4%	100%
Bweyale	181	2,877	2,571	306	2,877	11%	100%
Entebbe	2,695	49,052	40,683	8,369	49,052	17%	100%
Iganga	393	11,617	8,335	3,282	11,617	28%	100%
Jinja	1,907	39,127	31,804	7,323	39,127	19%	100%
Kakumiro	108	1,424	1,289	135	1,424	9%	100%
Kalungu	180	3,010	2,510	500	3,010	17%	100%
Kamuli	176	3,837	3,157	680	3,837	18%	100%
Kapeeka	313	3,668	3,515	153	3,668	4%	100%
Kigumba	132	2,427	1,849	578	2,427	24%	100%
Kyotera	307	7,153	6,330	823	7,153	12%	100%
Lugazi	194	5,673	4,734	939	5,673	17%	100%
Luweero	574	12,123	10,644	1,479	12,123	12%	100%
Lwengo	146	3,433	2,871	562	3,433	16%	100%
Masaka	831	19,920	15,077	4,843	19,920	24%	100%
Mityana	442	8,128	7,204	924	8,128	11%	100%
Mpigi	134	3,330	2,643	687	3,330	21%	100%
Mubende	295	7,102	6,112	990	7,102	14%	100%
Nakasongola	93	1,701	1,517	184	1,701	11%	100%
Sembabule	279	3,221	2,937	284	3,221	9%	100%
Sub Total	9,698	194,270	160,595	33,675	194,270	17%	100%
Eastern Region							
Bukedea	55	1,344	1,034	310	1,344	23%	100%
Busia	204	3,719	2,566	1,153	3,719	31%	100%
Kaabong	37	600	480	120	600	20%	100%
Kaberamaido	82	1,028	862	166	1,028	16%	100%
Kapchorwa	234	3,141	2,835	306	3,141	10%	100%
Kotido	33	705	447	258	705	37%	100%
Kumi	268	4,181	3,528	653	4,181	16%	100%
Manafwa	262	6,136	4,394	1,742	6,136	28%	100%
Mbale	982	23,233	19,427	3,806	23,233	16%	100%
Moroto	105	1,761	1,361	400	1,761	23%	100%
Soroti	509	11,235	8,166	3,069	11,235	27%	100%
Tororo	651	12,609	8,230	4,379	12,609	35%	100%
Sub Total	3,422	69,692	53,330	16,362	69,692	23%	100%
Northern Region							
Adjumani	247	4,132	3,510	622	4,132	15%	100%
Apac	113	3,107	2,978	129	3,107	4%	100%
Arua	687	12,320	9,276	3,044	12,320	25%	100%
Gulu	1,100	13,882	12,263	1,619	13,882	12%	100%
Kitgum	160	5,197	4,241	956	5,197	18%	100%
Koboko	139	2,680	2,209	471	2,680	18%	100%
Lira	731	17,774	13,154	4,620	17,774	26%	100%
Moyo	109	3,038	2,564	474	3,038	16%	100%
Nebbi	232	6,358	5,366	992	6,358	16%	100%
Pader	89	3,857	2,826	1,031	3,857	27%	100%
Pakwach	111	2,410	1,714	696	2,410	29%	100%
Sub Total	3,718	74,755	60,101	14,654	74,755	20%	100%
Western & Southwestern Region							
Buhweju	10	702	628	74	702	11%	100%
Bunyangabu	309	5,325	4,413	912	5,325	17%	100%
Bushenyi	677	9,339	8,503	836	9,339	9%	100%
Fort Portal	741	13,803	12,042	1,761	13,803	13%	100%
Hoima	207	7,253	5,779	1,474	7,253	20%	100%
Ibanda	270	6,414	5,265	1,149	6,414	18%	100%
Kabale	335	8,409	6,461	1,948	8,409	23%	100%
Kamwenge	1,003	8,258	7,328	930	8,258	11%	100%
Kanungu	407	6,959	6,078	881	6,959	13%	100%
Kasese	356	9,977	8,267	1,710	9,977	17%	100%
Kisoro	398	5,757	5,199	558	5,757	10%	100%
Kyankwanzi	14	397	316	81	397	20%	100%
Kyenjojo	172	2,323	2,142	181	2,323	8%	100%
Lyantonde	171	3,407	2,585	822	3,407	24%	100%
Masindi	276	7,731	6,508	1,223	7,731	16%	100%
Mbarara	2,615	37,976	31,526	6,450	37,976	17%	100%
Mitooma	271	3,148	2,981	167	3,148	5%	100%
Mpondwe	335	4,943	3,672	1,271	4,943	26%	100%
Ntoroko	68	901	718	183	901	20%	100%
Ntungamo	249	5,817	4,758	1,059	5,817	18%	100%
Rubirizi	179	2,336	2,041	295	2,336	13%	100%
Ruhama	100	2,705	1,694	1,011	2,705	37%	100%
Rukiga	99	1,351	1,333	18	1,351	1%	100%
Rukungiri	227	5,121	4,443	678	5,121	13%	100%
Rushere	148	2,964	2,892	72	2,964	2%	100%
Sheema	357	7,344	6,474	870	7,344	12%	100%
Sub Total	9,994	170,660	144,046	26,614	170,660	16%	100%
TOTAL	49,717	943,984	790,678	153,306	943,984	16%	100%

ANNEX 5: Status of Pro-Poor Connections for the FY 2023/24

Area	New PSPs	Active PSPs	Inactive PSPs	Total PSPs
Kampala	147	5,223	2,564	7,787
Central Region				
Bugiri	8	73	12	85
Buwama	5	206	1	207
Bweyale	20	252	15	267
Entebbe	7	408	24	432
Iganga	40	644	62	706
Jinja	55	1,368	73	1,441
Kakumiro	0	72	9	81
Kalungu	12	92	1	93
Kamuli	4	178	28	206
Kapeeka	25	172	1	173
Kigumba	17	118	8	126
Kyotera	3	220	21	241
Lugazi	21	213	19	232
Luweero	17	276	26	302
Lwengo	2	174	23	197
Masaka	12	395	25	420
Mityana	16	386	1	387
Mpigi	4	74	2	76
Mubende	12	267	6	273
Nakasongola	1	72	1	73
Sembabule	26	189	1	190
Sub Total	307	5,849	359	6,208
Eastern Region				
Bukedea	3	53	2	55
Busia	5	139	37	176
Kaabong	0	16	5	21
Kaberamaido	2	52	3	55
Kapchorwa	16	143	14	157
Kotido	6	44	15	59
Kumi	8	157	9	166
Manafwa	37	263	44	307
Mbale	97	853	65	918
Moroto	5	74	40	114
Soroti	11	383	77	460
Tororo	93	671	380	1051
Sub Total	283	2,848	691	3,539
Northern Region				
Adjumani	0	73	17	90
Apac	1	261	3	264
Arua	12	287	66	353
Gulu	10	255	36	291
Kitgum	13	157	14	171
Koboko	6	146	8	154
Lira	27	677	145	822
Moyo	0	70	20	90
Nebbi	4	357	13	370
Pader	7	141	30	171
Pakwach	24	204	0	204
Sub Total	104	2,628	352	2,980
Western & Southwestern Region				
Buhweju	3	163	4	167
Bunyangabu	25	392	58	450
Bushenyi	167	944	23	967
Fort Portal	13	389	67	456
Hoima	14	186	22	208
Ibanda	18	212	21	233
Kabale	9	281	74	355
Kamwenge	76	800	90	890
Kanungu	40	941	87	1,028
Kasese	7	222	13	235
Kisoro	17	264	23	287
Kyankwanzi	1	27	13	40
Kyenjojo	3	28	2	30
Lyantonde	30	270	52	322
Masindi	3	281	34	315
Mbarara	42	581	112	693
Mitooma	22	328	6	334
Mpondwe	9	228	32	260
Ntoroko	46	108	-	108
Ntungamo	4	241	42	283
Rubirizi	8	210	35	245
Ruhama	22	185	105	290
Rukiga	27	219	7	226
Rukungiri	16	341	51	392
Rushere	9	177	2	179
Sheema	32	387	32	419
Sub Total	663	8,405	1,007	9,412
Total	1,504	24,953	4,973	29,926

ANNEX 6: Status of Sewer Connections for the FY 2023/24

Area	New Sewer Connections	Total Sewer Connections		
		Active	Inactive	Total
Kampala	25	13,266	1,712	14,978
Central Region				
Bugiri	0	0	0	0
Buwama	0	0	0	0
Bweyale	0	0	0	0
Entebbe	3	469	46	515
Iganga	0	179	55	234
Jinja	5	4,408	530	4,938
Kakumiro	0	0	0	0
Kalungu	0	0	0	0
Kamuli	0	0	0	0
Kapeeka	0	0	0	0
Kigumba	0	0	0	0
Kyotera	0	0	0	0
Lugazi	0	0	0	0
Luwero	0	0	0	0
Lwengo	0	0	0	0
Masaka	1	353	134	487
Mityana	0	0	0	0
Mpigi	0	0	0	0
Mubende	0	0	0	0
Nakasongola	0	0	0	0
Sembabule	0	0	0	0
Sub Total	9	5,409	765	6,174
Eastern Region				
Bukedea	0	0	0	0
Busia	0	0	0	0
Kaabong	0	0	0	0
Kaberamaido	0	0	0	0
Kapchorwa	0	0	0	0
Kotido	0	0	0	0
Kumi	0	0	0	0
Manafwa	0	0	0	0
Mbale	0	2,586	263	2,849
Moroto	0	0	0	0
Soroti	2	388	171	559
Tororo	6	416	146	562
Sub Total	8	3,390	580	3,970
Northern Region				
Adjumani	0	0	0	0
Apac	0	0	0	0
Arua	0	233	37	270
Gulu	4	793	79	872
Kitgum	0	0	0	0
Koboko	0	0	0	0
Lira	0	419	142	561
Moyo	0	0	0	0
Nebbi	0	0	0	0
Pader	0	0	0	0
Pakwach	0	0	0	0
Sub Total	4	1,445	258	1,703
Western & Southwestern Region				
Buhweju	0	0	0	0
Bunyangabu	0	0	0	0
Bushenyi	0	0	0	0
Fort Portal	1	221	28	249
Hoima	0	80	35	115
Ibanda	0	0	0	0
Kabale	6	686	202	888
Kamwenge	0	0	0	0
Kanungu	0	0	0	0
Kasese	0	0	0	0
Kisoro	1	197	13	210
Kyankwanzi	0	0	0	0
Kyenjojo	0	0	0	0
Lyantonde	0	0	0	0
Masindi	0	208	40	248
Mbarara	3	814	228	1,042
Mitooma	0	0	0	0
Mpondwe	0	0	0	0
Ntoroko	0	0	0	0
Ntungamo	0	0	0	0
Rubirizi	0	0	0	0
Ruhama	0	0	0	0
Rukiga	0	0	0	0
Rukungiri	0	0	0	0
Rushere	0	0	0	0
Sheema	0	0	0	0
Sub Total	11	2,206	546	2,752
TOTAL	57	25,716	3,861	29,577

ANNEX 7: Commercial Performance for the FY 2023/24

Area	Billings (UGX)	Collections (UGX)	Arrears (UGX)	C/B Ratio (%)	Debt Age (Months)
Kampala	372,031,394,681	358,430,894,556	76,464,885,774	96%	2.5
Central Region					
Bugiri	463,766,240	423,924,908	199,440,191	91%	5.2
Buwama	957,914,199	885,538,186	294,152,099	92%	3.7
Bweyale	833,081,566	768,705,558	336,360,198	92%	4.8
Entebbe	37,699,082,434	36,814,521,898	15,670,876,143	98%	5.0
Iganga	2,877,741,174	2,680,873,569	1,221,903,645	93%	5.1
Jinja	39,488,745,293	30,516,536,826	29,958,912,854	77%	9.1
Kakumiro	488,309,140	450,090,031	114,729,611	92%	2.8
Kalungu	683,511,953	654,293,583	320,055,124	96%	5.6
Kamuli	918,512,044	871,739,184	337,524,345	95%	4.4
Kapeeka	2,219,759,805	2,056,750,534	1,385,096,956	93%	7.5
Kigumba	588,680,799	564,559,297	308,691,432	96%	6.3
Kyotera	1,929,946,204	1,847,227,654	691,621,947	96%	4.3
Lugazi	1,749,317,528	1,749,969,783	582,214,863	100%	4.0
Luweero	3,405,193,360	3,439,724,154	1,056,731,584	101%	3.7
Lwengo	716,860,344	683,672,798	223,158,735	95%	3.7
Masaka	9,873,399,517	9,144,719,485	8,307,131,463	93%	10.1
Mityana	2,385,523,293	2,261,828,816	690,720,651	95%	3.5
Mpigi	807,214,951	779,272,256	301,959,907	97%	4.5
Mubende	3,178,504,902	3,195,800,420	1,522,181,163	101%	5.7
Nakasongola	599,704,687	480,079,431	268,625,687	80%	5.4
Sembabule	1,219,839,916	1,068,015,080	523,148,504	88%	5.1
Sub Total	113,084,609,347	101,337,843,453	64,315,237,102	90%	6.8
Eastern Region					
Bukedea	350,502,499	329,180,925	181,695,020	94%	6.2
Busia	605,216,811	617,351,233	491,626,768	102%	9.7
Kaabong	254,840,178	221,957,590	164,612,922	87%	7.8
Kaberamaido	348,577,429	333,232,357	132,378,932	96%	4.6
Kapchorwa	1,024,529,983	903,093,671	635,732,727	88%	7.4
Kotido	290,588,885	269,287,515	171,500,208	93%	7.1
Kumi	1,591,861,157	1,493,940,521	515,659,170	94%	3.9
Manafwa	716,959,841	619,883,052	742,813,294	86%	12.4
Mbale	12,258,397,051	11,300,398,962	8,960,405,092	92%	8.8
Moroto	1,200,379,751	1,237,885,719	836,040,979	103%	8.4
Soroti	6,421,266,847	5,835,521,169	3,324,969,120	91%	6.2
Tororo	5,856,018,889	6,351,807,454	3,037,164,303	108%	6.2
Sub Total	30,919,139,321	29,513,540,167	19,194,598,534	95%	7.4
Northern Region					
Adjumani	1,430,346,018	1,283,122,235	533,130,312	90%	4.5
Apac	836,670,739	781,878,280	236,785,670	93%	3.4
Arua	6,671,875,151	6,465,444,437	3,321,902,019	97%	6.0
Gulu	8,360,202,930	8,135,469,092	6,575,469,405	97%	9.4
Kitgum	1,273,535,493	1,166,718,410	728,462,750	92%	6.9
Koboko	1,130,614,818	1,154,982,707	783,192,215	102%	8.3
Lira	8,634,658,300	8,164,789,661	3,903,164,471	95%	5.4
Moyo	804,586,162	755,546,435	264,685,777	94%	3.9
Nebbi	1,743,031,420	1,591,271,652	1,710,876,002	91%	11.8
Pader	695,983,707	598,082,982	634,420,735	86%	10.9
Pakwach	892,952,132	880,100,329	188,943,018	99%	2.5
Sub Total	32,474,456,871	30,977,406,221	18,881,032,373	95%	7.0
West & Southwestern Region					
Buhweju	80,100,366	61,820,448	84,419,849	77%	12.6
Bunyangabu	1,941,642,775	1,884,287,953	746,394,392	97%	4.6
Bushenyi	3,327,407,327	3,155,421,400	1,069,010,089	95%	3.9
Fort Portal	5,731,955,484	5,715,214,863	2,502,747,359	100%	5.2
Hoima	2,192,133,444	2,246,409,644	647,789,384	102%	3.5
Ibanda	1,735,180,849	1,619,114,327	778,048,563	93%	5.4
Kabale	3,622,700,127	3,526,819,065	1,165,415,781	97%	3.9
Kamwenge	1,853,580,896	1,607,170,306	763,766,349	87%	4.9
Kanungu	1,674,364,507	1,602,256,601	626,385,652	96%	4.5
Kasese	4,063,996,028	4,027,510,987	1,019,461,809	99%	3.0
Kisoro	2,229,455,287	2,174,359,972	853,966,056	98%	4.6
Kyankwanzi	241,115,214	238,644,523	162,451,197	99%	8.1
Kyenjojo	731,894,899	617,754,547	341,477,229	84%	5.6
Lyantonde	1,442,699,397	1,407,469,099	501,590,057	98%	4.2
Masindi	4,609,112,500	5,062,594,826	3,637,454,363	110%	9.5
Mbarara	22,090,263,075	22,292,808,297	9,694,042,431	101%	5.3
Mitooma	754,297,186	732,163,724	177,334,955	97%	2.8
Mpondwe	1,804,559,444	1,711,543,288	615,822,033	95%	4.1
Ntoroko	261,945,449	262,651,791	163,565,639	100%	7.5
Ntungamo	1,772,257,662	1,732,551,611	388,375,445	98%	2.6
Rubirizi	944,305,609	931,368,773	277,638,270	99%	3.5
Ruhama	597,729,160	590,299,137	206,982,797	99%	4.2
Rukiga	272,823,567	257,265,593	70,386,746	94%	3.1
Rukungiri	1,210,452,410	1,121,660,229	442,799,415	93%	4.4
Rushere	953,760,647	847,894,085	470,460,912	89%	5.9
Sheema	1,708,740,545	1,558,077,626	656,487,546	91%	4.6
Sub Total	67,848,473,854	66,985,132,716	28,064,274,319	99%	5.0
Grand Total	616,358,074,074	587,244,817,113	206,920,028,101	95%	4.0

ANNEX 8: Unit Cost Analysis (UGX) for the FY 2023/24

Area	Volume of Water Produced M³		Total Costs (UGX "000") 2023/24			Cost per M³ (UGX)	
	2022/23	2023/24	Operating	Depreciation	Total	2022/23	2023/24
Head Office	-	-	151,610,984	6,849,077	158,460,062	-	-
Kampala	105,285,447	108,277,349	167,035,480	47,496,979	214,532,458	1,710	1,981
External Services	-	-	3,437,747	-	3,437,747	-	-
Central Region							
Bugiri	102,557	100,478	732,276	29,349	761,625	7,632	7,580
Buwama	320,474	418,771	1,240,806	13,873	1,254,679	3,035	2,996
Bweyale	235,668	197,976	970,184	173,135	1,143,319	4,559	5,775
Entebbe	9,654,746	10,115,967	11,662,010	3,604,243	15,266,253	1,526	1,509
Iganga	176,377	158,421	2,133,242	746,373	2,879,616	17,181	18,177
Jinja	9,442,126	9,313,240	11,347,634	1,202,043	12,549,677	1,386	1,348
Kakumiro	44,749	136,633	632,063	9,855	641,919	3,313	4,698
Kalungu	247,275	236,736	1,176,844	246,229	1,423,073	5,779	6,011
Kamuli	221,536	235,874	1,117,987	164,467	1,282,454	6,277	5,437
Kapeeka	733,885	765,678	2,000,221	329,344	2,329,565	3,052	3,042
Kigumba	134,583	127,700	1,113,490	74,123	1,187,613	8,213	9,300
Kyotera	663,678	623,213	2,099,107	157,786	2,256,893	3,486	3,621
Lugazi	413,090	407,243	1,924,606	891,156	2,815,762	5,220	6,914
Luweero	803,180	952,063	2,757,935	664,683	3,422,617	4,256	3,595
Lwengo	278,157	279,357	967,158	614,312	1,581,470	5,950	5,661
Masaka	2,698,779	2,324,142	5,817,150	2,147,425	7,964,575	2,970	3,427
Mityana	854,873	754,439	2,323,579	680,164	3,003,744	3,802	3,981
Mpigi	231,821	221,060	1,514,323	1,200,688	2,715,010	13,561	12,282
Mubende	744,938	818,620	2,283,037	1,484,851	3,767,888	5,118	4,603
Nakasongola	15,043	213,254	764,252	13,138	777,391	18,464	3,645
Sembabule	428,948	458,013	1,593,730	563,523	2,157,253	4,112	4,710
Sub Total	28,446,483	28,858,878	56,171,634	15,010,761	71,182,395	2,454	2,467
Eastern Region							
Bukedea	99,086	90,212	757,159	13,394	770,553	7,259	8,542
Busia	-	143,753	411,096	980	412,076	-	2,867
Kaabong	15,739	59,085	329,742	369	330,111	6,384	5,587
Kaberamaido	75,398	102,754	621,976	15,012	636,988	9,467	6,199
Kapchorwa	408,623	380,732	882,816	539,825	1,422,642	2,422	3,737
Kotido	121,384	88,810	849,729	134,099	983,828	10,363	11,078
Kumi	536,765	546,718	1,839,837	221,469	2,061,306	3,724	3,770
Manafwa	215,921	972,889	1,200,261	108,497	1,308,758	6,033	1,345
Mbale	2,927,984	2,724,133	7,611,998	1,716,015	9,328,013	3,133	3,424
Moroto	320,978	322,913	1,024,198	113,318	1,137,516	4,128	3,523
Soroti	1,881,842	2,460,382	3,800,838	2,163,694	5,964,532	3,139	2,424
Tororo	1,701,091	1,524,172	4,427,578	625,659	5,053,237	5,633	3,315
Sub Total	8,349,811	9,416,553	23,757,229	5,652,332	29,409,560	3,978	3,123
Northern Region							
Adjumani	448,810	408,017	1,065,969	123,267	1,189,236	2,960	2,915
Apac	275,610	230,942	1,205,778	320,081	1,525,858	5,462	6,607
Arua	1,577,549	1,644,358	3,230,341	2,752,285	5,982,626	2,425	3,638
Gulu	2,027,222	2,108,481	5,213,572	2,845,567	8,059,139	3,983	3,822
Kitgum	390,700	354,800	1,281,169	286,600	1,567,769	3,520	4,419
Koboko	350,555	342,876	1,162,800	3,013,845	4,176,644	4,155	12,181
Lira	2,537,199	2,609,805	5,600,860	1,451,140	7,052,001	2,618	2,702
Moyo	219,152	359,950	763,115	177,176	940,292	4,510	2,612
Nebbi	838,658	734,173	1,972,850	399,301	2,372,150	3,230	3,231
Pader	205,783	190,391	1,484,781	509,942	1,994,723	10,004	10,477
Pakwach	412,449	423,946	934,943	26,235	961,178	1,922	2,267
Sub Total	9,283,687	9,407,739	23,916,178	11,905,438	35,821,616	3,313	3,808
Western & Southwestern							
Buhweju	-	44,243	112,474	106	112,580	-	2,545
Bunyangabu	530,543	569,813	1,105,457	18,440	1,123,897	1,987	1,972
Bushenyi	1,225,159	1,305,221	3,755,693	3,283,101	7,038,793	5,733	5,393
Fort Portal	1,535,675	1,346,597	3,134,045	649,622	3,783,667	2,669	2,810
Hoima	599,244	570,291	1,869,972	439,566	2,309,537	3,794	4,050
Ibada	407,738	430,242	898,334	258,600	1,156,934	2,793	2,689
Kabale	799,765	746,927	2,913,092	614,572	3,527,665	4,498	4,723
Kamwenge	437,621	619,975	1,966,899	311,427	2,278,326	5,422	3,675
Kanungu	543,072	529,365	1,520,120	382,272	1,902,392	3,432	3,594
Kasese	1,304,331	1,364,881	1,709,668	259,818	1,969,486	1,434	1,443
Kisoro	579,202	572,764	2,379,726	523,448	2,903,174	5,336	5,069
Kyankwanzi	56,993	63,167	416,578	6,983	423,562	7,492	6,705
Kyenjojo	169,981	319,190	1,105,306	12,926	1,118,233	3,068	3,503
Lyantonde	641,097	693,034	2,611,633	326,341	2,937,974	4,221	4,239
Masindi	995,397	1,090,113	2,453,706	855,937	3,309,643	3,444	3,036
Mbarara	6,871,156	6,554,750	11,991,517	2,518,160	14,509,677	2,147	2,214
Mitooma	217,570	243,293	966,353	32,864	999,217	4,323	4,107
Mpondwe	495,367	541,849	1,086,986	234,277	1,321,264	2,594	2,438
Ntoroko	132,047	125,562	654,068	700,622	1,354,690	11,271	10,789
Ntungamo	502,731	432,184	1,733,292	552,547	2,285,839	4,317	5,289
Rubirizi	275,463	274,943	733,838	5,846	739,684	3,078	2,690
Ruhama	159,425	154,096	1,155,178	261,804	1,416,982	10,005	9,195
Rukiga	69,069	68,403	845,678	46,762	892,441	13,498	13,047
Rukungiri	263,701	305,025	2,149,697	216,596	2,366,294	8,661	7,758
Rushere	187,891	178,413	2,046,366	700,769	2,747,135	10,822	15,398
Sheema	415,511	429,894	1,801,416	173,277	1,974,693	4,180	4,593
WESREC	-	-	946,358	10,989	957,347	-	-
Sub Total	19,415,749	19,574,235	54,063,450	13,397,673	67,461,123	3,406	3,446
TOTAL	170,781,176	175,534,754	479,992,701	100,312,260	580,304,961	3,006	3,306

ANNEX 9: Break-even Analysis (UGX) for the FY 2023/24

Area	Income ("000")		Operating Costs (UGX, "000")		Working Ratio	
	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
Head Office	80,357,693	84,196,706	129,322,809	151,610,984	1.51	1.80
Kampala	275,710,049	319,978,258	179,991,045	167,035,480	0.51	0.52
External Services	3,169,764	5,119,231	4,220,053,39	3,437,747	1.33	0.67
Central Region						
Bugiri	372,520	415,107	782,699	732,276	2.02	1.76
Buwama	662,828	864,542	972,618	1,240,806	1.47	1.44
Bweyale	798,216	741,241	1,074,335	970,184	1.13	1.31
Entebbe	27,231,756	32,528,998	14,729,498	11,662,010	0.41	0.36
Iganga	2,464,164	2,507,795	3,030,394	2,133,242	0.92	0.85
Jinja	31,431,404	33,833,002	13,086,242	11,347,634	0.35	0.34
Kakumiro	146,793	439,128	148,270	632,063	0.97	1.44
Kalungu	578,637	610,240	1,429,058	1,176,844	2.05	1.93
Kamuli	672,239	809,143	1,390,602	1,117,987	1.83	1.38
Kapeeka	1,819,598	1,937,814	2,239,876	2,000,221	1.06	1.03
Kigumba	493,948	533,549	1,105,386	1,113,490	2.09	2.09
Kyotera	1,507,365	1,700,783	2,313,691	2,099,107	1.25	1.23
Lugazi	1,353,708	1,524,200	2,156,468	1,924,606	0.94	1.26
Luweero	2,797,712	3,011,615	3,418,474	2,757,935	0.98	0.92
Lwengo	584,865	642,519	1,654,977	967,158	1.76	1.51
Masaka	8,584,813	8,533,199	8,015,773	5,817,150	0.69	0.68
Mityana	2,008,861	2,121,038	3,250,561	2,323,579	1.27	1.10
Mpigi	841,926	726,307	3,143,721	1,514,323	2.27	2.08
Mubende	2,395,219	2,770,629	3,812,622	2,283,037	0.98	0.82
Nakasongola	243,688	532,911	277,753	764,252	1.09	1.43
Sembabule	943,883	1,083,401	1,763,685	1,593,730	1.59	1.47
Sub Total	87,934,143	97,867,162	69,796,701	56,171,634	0.61	0.57
Eastern Region						
Bukedea	297,936	308,526	719,238	757,159	2.39	2.45
Busia	-	362,320	-	411,096	-	1.13
Kaabong	51,390	223,794	100,479	329,742	1.96	1.47
Kaberaido	271,910	316,675	713,818	621,976	2.60	1.96
Kapchorwa	776,231	915,659	989,685	882,816	0.58	0.96
Kotido	360,797	255,140	1,257,854	849,729	2.85	3.33
Kumi	1,346,254	1,410,840	1,998,907	1,839,837	1.33	1.30
Manafwa	597,121	648,557	1,302,689	1,200,261	2.00	1.85
Mbale	9,493,920	10,555,049	9,315,047	7,611,998	0.80	0.72
Moroto	923,466	1,038,908	1,324,937	1,024,198	1.26	0.99
Soroti	4,973,768	5,570,839	5,907,660	3,800,838	0.75	0.68
Tororo	5,286,665	5,232,116	9,581,527	4,427,578	0.91	0.85
Sub Total	24,379,459	26,838,424	33,211,842	23,757,229	0.96	0.89
Northern Region						
Adjumani	1,171,268	1,353,283	1,328,466	1,065,969	1.03	0.79
Apac	732,326	738,549	1,505,269	1,205,778	1.72	1.63
Arua	5,205,225	5,826,586	3,825,652	3,230,341	0.64	0.55
Gulu	7,315,755	7,470,109	8,074,286	5,213,572	0.72	0.70
Kitgum	1,077,790	1,104,265	1,375,091	1,281,169	0.99	1.16
Koboko	860,352	951,696	1,456,455	1,162,800	1.35	1.22
Lira	6,418,085	7,522,598	6,643,540	5,600,860	0.81	0.74
Moyo	668,353	710,490	988,387	763,115	1.21	1.07
Nebbi	1,529,922	1,528,982	2,708,737	1,972,850	1.50	1.29
Pader	584,709	609,751	2,058,717	1,484,781	2.68	2.44
Pakwach	699,170	774,458	792,731	934,943	1.10	1.21
Sub Total	26,262,955	28,590,768	30,757,330	23,916,178	0.91	0.84
Western & Southwestern						
Buhweju	-	56,604	-	112,474	-	1.99
Bunyangabu	1,369,760	1,727,760	1,054,381	1,105,457	0.77	0.64
Bushenyi	2,696,113	2,944,176	7,023,721	3,755,693	1.33	1.28
Fort Portal	4,626,891	4,990,755	4,099,262	3,134,045	0.76	0.63
Hoima	1,795,061	1,923,778	2,273,277	1,869,972	1.02	0.97
Ibanda	1,251,756	1,518,622	1,138,853	898,334	0.69	0.59
Kabale	2,749,569	3,153,366	3,597,743	2,913,092	1.16	0.92
Kamwenge	1,258,597	1,624,919	2,372,854	1,966,899	1.57	1.21
Kanungu	1,352,670	1,496,680	1,863,717	1,520,120	1.10	1.02
Kasese	3,116,235	3,567,588	1,870,207	1,709,668	0.52	0.48
Kisoro	1,846,469	1,980,826	3,090,469	2,379,726	1.39	1.20
Kyankwanzi	166,422	206,737	426,992	416,578	2.47	2.02
Kyenjojo	368,750	666,819	521,458	1,105,306	1.38	1.66
Lyantonde	1,121,605	1,254,155	2,705,905	2,611,633	2.11	2.08
Masindi	3,616,709	4,039,806	3,427,895	2,453,706	0.71	0.61
Mbarara	16,826,197	19,157,439	14,752,324	11,991,517	0.73	0.63
Mitooma	536,736	692,484	940,498	966,353	1.69	1.40
Mpondwe	1,291,460	1,593,666	1,284,804	1,086,986	0.82	0.68
Ntoroko	218,249	224,282	1,488,339	654,068	3.61	2.92
Ntungamo	1,349,659	1,576,508	2,170,515	1,733,292	1.17	1.10
Rubirizi	701,325	845,064	847,757	733,838	1.20	0.87
Ruhama	467,128	524,831	1,595,079	1,155,178	2.90	2.20
Rukiga	220,991	247,526	932,318	845,678	4.04	3.42
Rukungiri	860,741	1,074,801	2,284,014	2,149,697	2.40	2.00
Rushere	862,115	839,235	2,033,330	2,046,366	2.03	2.44
Sheema	1,401,047	1,507,856	1,736,661	1,801,416	1.12	1.19
WESREC	173,625	198,892	598,660	946,358	3.38	4.76
Sub Total	52,245,880	59,635,173	66,131,031	54,063,450	1.02	0.91
TOTAL	550,059,943	622,225,721	513,430,812	479,992,701	0.77	0.77

ANNEX 10: Number of Staff for the FY 2023/24

Area	Male	Female	% of Female	Total Staff
Head Office	282	198	41%	480
Kampala Water	1,203	668	36%	1,871
Central Region				
Jinja	99	37	27%	136
Kamuli	14	3	18%	17
Entebbe	83	65	44%	148
Iganga	29	17	37%	46
Bugiri	10	3	23%	13
Lugazi	12	13	52%	25
Mubende	16	15	48%	31
Mityana	22	8	27%	30
Masaka	55	26	32%	81
Sembabule	18	7	28%	25
Kalungu	14	5	26%	19
Mpigi	16	5	24%	21
Buwama	10	10	50%	20
Kyotera	28	9	24%	37
Luweero	26	13	33%	39
Kapeeka	14	10	42%	24
Nakasongola	5	2	29%	7
Kigumba	10	6	38%	16
Bweyale	13	2	13%	15
Lwengo	4	11	73%	15
Kakumiro	4	1	20%	5
Subtotal	502	268	35%	770
Eastern Region				
Mbale	81	30	26%	111
Bukedea	11	5	29%	16
Kumi	24	9	27%	33
Tororo	36	14	28%	50
Manafwa	15	7	32%	22
Kapchorwa	14	5	26%	19
Soroti	37	12	24%	49
Kaberamaido	8	3	27%	11
Moroto	15	3	17%	18
Kotido	11	1	8%	12
Kabong	3	1	25%	4
Busia	14	2	13%	16
Subtotal	269	92	25%	361
Northern Region				
Lira	50	13	21%	63
Gulu	49	15	23%	64
Arua	37	10	21%	47
Kitgum	22	5	19%	27
Pader	19	9	32%	28
Nebbi	21	8	28%	29
Pakwach	12	2	14%	14
Apac	17	6	26%	23
Adjumani	12	5	29%	17
Moyo	13	0	0%	13
Koboko	11	4	27%	15
Subtotal	263	77	23%	340
Southern/Western Region				
Mbarara	95	58	38%	153
Fort Portal	32	15	32%	47
Kyenjojo	10	2	17%	12
Kasese	25	11	31%	36
Bunyangabu	15	10	40%	25
Bushenyi	38	9	19%	47
Mitooma	13	7	35%	20
Rubirizi	13	4	24%	17
Sheema	22	15	41%	37
Buhweju	4	1	20%	5
Hoima	15	9	38%	24
Kyakwanzi	6	0	0%	6
Masindi	20	8	29%	28
Lyantonde	19	8	30%	27
Kabale	28	6	18%	34
Rukiga	11	4	27%	15
Kisoro	20	5	17%	25
Kanungu	22	7	24%	29
Ibanda	11	11	50%	22
Kamwenge	25	7	22%	32
Rukungiri	17	11	39%	28
Ntungamo	15	11	42%	26
Rushere	13	14	52%	27
Ruhama	13	5	28%	18
Mpondwe	14	9	39%	23
WESREC	1	1	50%	2
Ntoroko	12	1	8%	13
Subtotal	529	249	32%	778
Total	3,048	1,552	34%	4,600

ANNEX 11: NWSC Operational Areas For The FY 2023/24

REGION	Administrative Area		Town/ Urban Centers	District	No. of Towns	No. of Districts
KAMPALA METROPOLITAN REGION	1	Kampala Water	Kampala City	Kampala	6	3
			Mukono Municipality	Mukono		
			Kira Municipality	Wakiso		
			Nansana TC	Wakiso		
			Wakiso TC,Buloba	Wakiso		
CENTRAL REGION	1	Entebbe	Kakiri	Wakiso	2	1
			Entebbe	Wakiso		
			Kajjansi	Wakiso		
			Jinja	Jinja		
			Njeru	Buikwe		
	2	Jinja	Buwenge	Jinja	4	2
			Kagoma	Jinja		
			Lugazi	Buikwe		
			Nkonkonjeru	Buikwe		
	3	Lugazi	Buikwe	Buikwe	4	1
			Najjembe	Buikwe		
			Iganga	Iganga		
			Mayuge	Mayuge		
	4	Iganga	Kaliro	Kaliro	5	5
			Busembatya	Bugweri		
			Luuka	Luuka		
			Bugiri	Bugiri		
	5	Bugiri	Naluwerere	Bugiri	3	1
			Buwuni	Bugiri		
			Mityana	Mityana		
	6	Masaka	Masaka	Masaka	4	2
			Mukungwe	Masaka		
			Bukakata	Masaka		
			Suunga	Kalungu		
	7	Kalungu	Kalungu	Kalungu	2	1
			Lukaya	kalungu		
			Sembabule	Sembabule		
	8	Sembabule	Lutuuku	Sembabule	9	1
			Kyambi	Sembabule		
			Nambirizi	Sembabule		
			Mateete	Sembabule		
			Mitete	Sembabule		
			Ntuusi	Sembabule		
			Lwebitakuli	Sembabule		
			Lugushuru	Sembabule		
			Mpigi	Mpigi		
	9	Mpigi	Buwama	Mpigi	5	2
			Kyabadaza	Butambala		
			Gombe	Butambala		
			Kayabwe	Mpigi		
			Kibibi	Butambala		
	10	Luweero	Luweero	Luweero	4	1
			Wobulenzi	Luweero		
			Bombo	Luweero		
			Zirowe	Luweero		
	11	Nakasongola	Nakasongola	Nakasongola	1	1
			Kapeeka	Nakaseke		
			Semuto	Nakaseke		
			Nakaseke	Nakaseke		
	12	Kapeeka	Bukomero	Kiboga	4	2
			Mubende	Mubende		
			Kiganda	Kassanda		
			Kigumba	Kiryandongo		
	13	Bweyale	Bweyale	Kiryandongo	2	1
			Kiryandongo	Kiryandongo		
	14	Kamuli	Kamuli	Kamuli	3	1
			Kisozi	Kamuli		
			Mbulamuti	Kamuli		
	15	Kyotera	Kyotera	Kyotera	6	2
			Kalisizo	Kyotera		
			Sanje	Rakai		
			Kakuuto	Rakai		
			Rakai	Rakai		
	16	Lwengo Area	Mutukula	Rakai	4	2
			Mabirizi	Lwengo		
			Kyazanga	Lwengo		
			Kinoni -Lwengo	Lwengo		
	17	Kakumiro	Katovu	Lyantonde	7	1
			Kakumiro	Kakumiro		
			Nyalweyo	Kakumiro		
			Kasambya	Kakumiro		
			Kikoola	Kakumiro		
			Nkooko	Kakumiro		
			Mpasaana	Kakumiro		
			Kisiita	Kakumiro		

ANNEX 11: NWSC Operational Areas For The FY 2023/24 cont'd

REGION	Administrative Area		Town/ Urban Centers	District	No. of Towns	No. of Districts
NORTHERN REGION	1	Apac	Apac	Apac	4	2
			Aduku	Kwania		
			Ibuje	Apac		
			Kaye Landing Site	Apac		
	2	Arua	Arua	Arua	5	3
			Wandi	Terego		
			Omugo	Terego		
			Kubala	Terego		
	3	Gulu	Okpotani	Arua	3	2
			Gulu	Gulu		
			Unyama	Gulu		
	4	Lira	Anaka	Nwoya	3	2
			Lira	Lira		
			Dokolo	Dokolo		
	5	Kitgum	Kitgum	Kitgum	1	1
	6	Pader	Pader	Pader	4	2
			Pajule	Pader		
			Patongo	Agago		
			Kalongo	Agago		
	7	Nebbi	Nebbi	Nebbi	5	2
			Paidha	Zombo		
			Nyapea	Zombo		
			Okollo	Nebbi		
	8	Pakwach	Parombo	Nebbi	1	1
			Pakwach	Pakwach		
	9	Adjumani	Adjumani	Adjumani	1	1
	10	Koboko	Koboko	Koboko	2	2
			Yumbe	Yumbe		
	11	Moyo	Moyo	Moyo	1	1
EASTERN REGION	1	Mbale	Mbale	Mbale	4	3
			Budadiri	Sironko		
			Sironko	Sironko		
			Butebo	Butebo		
	2	Bukedea	Kachumbala	Bukedea	2	1
			Bukedea	Bukedea		
	3	Tororo	Tororo	Tororo	6	1
			Malaaba	Tororo		
			Nagongera	Tororo		
			Kwapa SC	Tororo		
			Mella SC	Tororo		
	4	Busia	Osukuru SC	Tororo	1	1
			Busia	Busia		
	5	Manafwa	Bubutu SC	Namisindwa	10	2
			Bunabwana SC	Manafwa		
			Sisuni SC	Manafwa		
			Butiru TB	Manafwa		
			Manafwa	Manafwa		
			Lirima	Manafwa		
			Lwakhakha	Manafwa		
			Bumbo SC	Manafwa		
			Buwoni SC	Manafwa		
			Magale	Namisindwa		
	6	Soroti	Soroti	Soroti	3	3
			Amuria	Amuria		
			Serere	Serere		
	7	Kaberamaido	Kaberamaido	Kaberamaido	4	2
			Otuboi	Kalaki		
			Atiriri	Amuria		
	8	Kumi	Kalaki	Kalaki	3	3
			Pallisa	Pallisa		
			Ngora	Ngora		
	9	Kapchorwa	Kumi	Kumi	3	1
			Kapchorwa	Kapchorwa		
			Sipi	Kapchorwa		
	10	Moroto	Kaserem(Upper Sipi)	Kapchorwa	3	2
			Matany	Moroto		
			Moroto	Moroto		
	11	Kotido	Kangole	Napak	2	2
			Kotido	Kotido		
			Kaabong	Kaabong		
WEST & SOUTH WESTERN REGION	1	Hoima	Hoima	Hoima	1	1
	2	Kyankwanzi	Bukwiri	Kyankwanzi	5	1
			Banda	Kyankwanzi		
			Kasambya	Kyankwanzi		
			Misango	Kyankwanzi		
			Kyankwanzi	Kyankwanzi		

ANNEX 11: NWSC Operational Areas For The FY 2023/24 cont'd

REGION	Administrative Area		Town/ Urban Centers	District	No. of Towns	No. of Districts
	3	Bushenyi	Bushenyi	Bushenyi	6	2
			Ishaka	Bushenyi		
			Magambo	Bushenyi		
			Kyabugimbi	Bushenyi		
			Irembezi	Bushenyi		
			Kyangyenyezi	Sheema		
	4	Buhweju	Buhweju/Nsiika	Buhweju	1	1
	5	Mitooma	Mitooma	Mitooma	9	2
			Kashenshero	Mitooma		
			Rutookye	Mitooma		
			Kabira	Mitooma		
			Kanyabwanga-Omukabanda	Mitooma		
			Bitereko-Iraramira	Mitooma		
			Kati-Rwempungu	Mitooma		
			Mayanga-Omuribiri	Mitooma		
			Kisiizi-Kengyera	Rukungiri		
	6	Sheema	sheema/shuku	Sheema	5	1
			Kabwohe	Sheema		
			Kitagata	Sheema		
			Bugongi	Sheema		
			Itendero	Sheema		
	7	Rubirizi	Katerera	Bushenyi	3	2
			Rubirizi	Rubirizi		
			Ryeru	Rubirizi		
	8	Kisoro	Kisoro	Kisoro	1	1
	9	Mbarara	Mbarara	Mbarara	11	2
			Kinoni	Mbarara		
			Rubindi	Mbarara		
			Bwizibwera	Mbarara		
			Kashaka	Mbarara		
			Biharwe	Mbarara		
			Kaberebere	Isingiro		
			Nyeihanga	Mbarara		
			Kagongi	Mbarara		
			Nakivale	Isingiro		
			Oruchinga	Isingiro		
	10	Fort Portal	Fort Portal	Kabarole	5	1
			Kichwamba	Kabarole		
			Kiko	Kabarole		
			Mugusu	Kabarole		
			Kijura	Kabarole		
	11	Kyenjojo	Kyenjojo	Kyenjojo	2	1
			Katooke	Kyenjojo	2	1
	12	Kasese	Kasese	Kasese		
			Rugendabara	Kasese	8	3
	13	Bunyangabu	Kibiito	Bunyangabu		
			Hima	Kasese		
			Rubona	Kabarole		
			Katebwa	Kabarole		
			Kasunga-nyanja	Kabarole		
			Rwimi	Bunyangabu		
			Kicucu	Kabarole		
			Kabale-Kabarole	Kabarole		
	14	Masindi	Masindi	Masindi	1	1
	15	Kabale	Kabale	Kabale	1	1
	16	Rukiga	Muhanga	Rukiga	2	2
			Kamwezi	Kabale		
	17	Rukungiri	Rukungiri	Rukungiri	4	1
			Kebisoni	Rukungiri		
			Buyanja	Rukungiri		
			Nyakagyeme-Rwerere	Rukungiri		
	18	Kanungu	Kanungu	Kanungu	11	1
			Kihihi	Kanungu		
			Kambuga	Kanungu		
			Butogota	Kanungu		
			Kanyampanga	Kanungu		
			Kanyantorogo	Kanungu		
			Nyamirama	Kanungu		
			Kateete	Kanungu		
			Nyakinoni	Kanungu		
			Nyanga	Kanungu		
			Kirima	Kanungu		
	19	Ibanda	Ibanda	Ibanda	2	1
			Rwenkobwa	Ibanda		

ANNEX 11: NWSC Operational Areas For The FY 2023/24 cont'd

REGION	Administrative Area		Town/ Urban Centers	District	No. of Towns	No. of Districts
	20	Kamwenge	Kamwenge	Kamwenge	9	3
			Ishongororo	Ibanda		
			Bisozi	Kamwenge		
			Kahunge	Kamwenge		
			Bigodi	Kamwenge		
			Katalyeba	Kamwenge		
			Kabuga	Kamwenge		
			Rukooko	Kabarole		
			Kanara	Kamwenge		
	21	Lyantonde	Lyantonde	Lyantonde	4	1
			Kasagama	Lyantonde		
			Kaliro	Lyantonde		
			Kinuka	Lyantonde		
	22	Ntungamo	Ntungamo	Ntungamo	11	1
			Omungwenyi	Ntungamo		
			Rubare	Ntungamo		
			Kagarama	Ntungamo		
			Rwentobo	Ntungamo		
			Rweshemeire	Ntungamo		
			Kyempene-Rugarama	Ntungamo		
			Nyabihoko	Ntungamo		
			Nyamunuka	Ntungamo		
			Itojo	Ntungamo		
			Kiziba	Ntungamo		
	23	Rushere	Rushere	Kiruhura	7	2
			Kiruhura	Kiruhura		
			Kazo	Kazo		
			Sanga	Kiruhura		
			Kanyareru	Kiruhura		
			Kikatsi	Kiruhura		
			Kinoni	Kiruhura		
	24	Mpondwe	Mpondwe -Lhubirha	Kasese	4	1
			Katwe	Kasese		
			Kithoma	Kasese		
			Harukungu	Kasese		
	24	Ruhama-Kitwe	Ruhama	Ntungamo	8	3
			Kitwe	Ntungamo		
			Kikagati	Isingiro		
			Mirama Hills	Ntungamo		
			Rukoni	Ntungamo		
			Nyakeera	Ntungamo		
			Kabuyanda	Isingiro		
			Rwendanura	Ntungamo		
	26	Ntoroko	Kanara	Ntoroko	2	1
			Rwebisengo	Ntoroko		
Total					276	95

National Water & Sewerage Corporation - GRI G4 Content Index

		COVERED IN THIS REPORT	PAGE REFERENCE OR COMMENT
STRATEGY AND PROFILE DISCLOSURES			
STRATEGY AND ANALYSIS			
G4-1.	Statement from the most senior decision maker	YES	Page 8-9
G4-2.	Description of key impacts, risks and opportunities	YES	Our Risk Management and their Management; How we create Value, Operational & Financial Reports.(Pages 16; 30 79-107)
ORGANIZATIONAL PROFILE			
G4-1.	Name of organization	YES	Cover Page
G4-2.	Primary brands, products and/or services	YES	Pages 4, under our products & services.
G4-3.	Location of organization's headquarters	YES	Cover Page (Back page).
G4-4.	Number of (towns)where the organization operates	YES	Where we Operate, Our Geographical Coverage-Page 4; National wide Foot Print on Page 6; Table 1 on Page 15-row 1 & 15 (Water & Sewerage Services). Annex 11; Page 180.
G4-5.	Nature of ownership and legal form	YES	Legal mandate on Page 6
G4-6.	Markets served by the organization (including geographic breakdown, sectors (Our Customers/Subscribers).	YES	Where we Operate, Our Legal mandate & National wide Foot Print on Page 6-7
G4-7.	Scale of the reporting organization. (About us)	YES	Government Parastatal-legal mandate Page 2 and Page 4
G4-8.	Total number of employees and gender.	YES	Page 5 under employees, Table 1; 2 nd last row under financial performance last column FY 2023/24 & Annex 10
G4-9.	Percentage of total employees covered by collective bargaining agreements. (Staff under Union)	YES	All staff below Scale 2 (about 85%)
G4-10.	Description of the organization's supply chain	YES	Water Treatment Process. Page 102; Figure 4.
G4-11.	Significant changes during the reporting period regarding the organization's size, structure, ownership or it supply chain	YES	Operational Performance Report Page: 79-107; Financial Performance Report; Page 109, Annexes.
G4-12.	Precautionary approach or principle is addressed by the organization.	YES	Governance Report Page 47
G4-13.	Precautionary Approach	YES	Governance Report (Page 47) & Our risk & their management, Page 16 .
G4-14.	Membership of associations in which the organization has positions in governance bodies, participates in projects or communities, provides funding beyond routine memberships dues or views membership as strategic.	YES	AFWA, IWA, UIPE, FEU, SPA, WEPWG, HCDP, WACOCO, UBTEB, SWAS Clubs, Rotary Clubs
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES			
G4-1.	List of all entities included in the organization's consolidated financial statements or equivalent documents	YES	Pages :110-112
G4-2.	Explanation of the process of defining report content and the Aspect boundaries	YES	Page :2- About this Report.
G4-3.	List of all Material Aspects identified in the process for Defining Report	YES	Our Sustainability Report on Social, Economic and Environmental Issues Page 36
STAKEHOLDER ENGAGEMENT			
G4-24.	List of stakeholder groups engaged by the organization	YES	Our Stakeholder Engagement Materiality. Page 32
G4-25.	Basis for identification and selection of stakeholder with whom to engage	YES	Through approvals of the Board and Executive Management ; NWSC Act.
G4-26.	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process		Stakeholder Engagement Report Page 32-33
G4-27.	Key topics and concerns that have been raised through stakeholder engagements, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	YES	Engagement with Parliamentary Committee on Natural Resources; Budget Committee; Response to customer complaints; Customer Satisfaction Index of (80%) Page 94

National Water & Sewerage Corporation - GRI G4 Content Index Cont'd

		COVERED IN THIS REPORT	PAGE REFERENCE OR COMMENT
G4-28.	Reporting period for information provided	YES	Cover Page and Financial Statements from Page 109.
G4-29.	Date of most recent previous report.	YES	From Page (109-Financial Statements)
G4-30.	Reporting cycle.	YES	Cover Page/Financial Statements/ Operational Performance. Pages 79 & 109
G4-31.	Contact point for questions regarding the report or its contents.	YES	Annexed to this report addresses for all Areas of our Operations. Pages 189-191.
G4-32.	Report an "in accordance" option that the organization has chosen.	YES	Page No.2; About this Report. IFRS & GRI4
G4-33.	Assurance – Policy and current practice with regard to seeking external assurance for the report, if not included in an assurance report, explain the scope and basis of any external assurance provided. Also explain the relationship between the organization and the assurance provider.	YES	Done by the Financial Reporting (Fire) Awards Institute of Certified Public Accountants. NWSC Member of CPA.

GOVERNANCE

G4-34.	Governance structure of the organization, including committees under the highest governance body and responsibilities in decision-making on economic, environmental and social impacts.	YES	Governance Report page No.47-50.
G4-35.	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	YES	Pages No. 51-55; under Our Governance Report
G4-36.	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	YES	Pages No. 47 under Our Governance Report
G4-37.	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and feedback processes to the highest governance body.	YES	Management meetings with stakeholders like Parliament; Development Partners on Mission; Government Agencies like Police (to handle illegal connection issues); District Water Committees; Board General, Special Committee Meetings (Page 51-56)
G4-38.	Composition of the highest governance body by independence, tenure on the governance body, number and nature of other significant positions and commitments, gender, membership of under-represented social groups, competences, and stakeholder representation.	YES	Page No. 48 Table 9
G4-39.	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his/her function within the organization's management and the reasons for this arrangement).	YES	The Board Chairman NWSC is the overall Head and Managing Director manages the daily operations of the Corporation. (Governance Report Page 47).
G4-40.	Nomination and selection processes for the highest governance body and its committees and the criteria used for nominating and selecting the highest governance body members including where and how diversity, independence experience and expertise are considered, and the extent of involvement of stakeholders including shareholders.	YES	Page No. 47(Appointment of the Board is done by the Minister of Water and Environment Under Board composition.
G4-41.	Processes in place for the highest governance body to ensure conflicts of interest are avoided and managed.	YES	Page 48-52, (Board Committees meetings)-
G4-42.	The highest governance body's and senior executives' roles in the development, approval and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	YES	Preparation of the Corporate Plans, approval of policy documents like budgets, Operational and financial annual reports. Page 57 under Key Achievements.
G4-43.	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	YES	Board Induction and Training (Page 56).
G4-44.	Processes in place for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment.	YES	External Consultants usually hired to evaluate the Board. This is done annually. (Page 58).

National Water & Sewerage Corporation - GRI G4 Content Index Cont'd

		COVERED IN THIS REPORT	PAGE REFERENCE OR COMMENT
G4-45.	The highest governance body's role in identification and management of economic, environmental and social impacts, risks and opportunities.	YES	Through our Corporate Planning Process. Board is responsible for preparing 3-year Corporate Plan according to the NWSC Act. Page 57-Key Priority Areas for the Board going forward.
INCLUDE THE HIGHEST GOVERNANCE BODY'S ROLE IN THE IMPLEMENTATION OF DUE DILIGENCE PROCESSES.			
G4-46.	The highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics and social topics.	YES	Board committees & Responsibilities Pages 47-57.
G4-47.	The frequency of the highest governance body's review of economic, environmental and social impacts, risks and opportunities.	YES	Board meetings, Pages 48-56; which give the frequency of both Committee & Board meetings.
G4-48.	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material aspects are covered.	YES	Review reports are usually presented to the Board including our Annual Report which has most of the sustainability content.
G4-49.	Report the process for communicating critical concerns to the highest governance body.	YES	Through Board Meetings (48-56).
G4-50.	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	YES	Procurement of Chemicals and other procurements that fall in the threshold of the Board. (Board Minutes)
G4-51.	Remuneration policies for the highest governance body and senior executives.	YES	The Water Act CAP 152; Page 57-Table 19 with Board Remuneration for the FY 2023/24.
G4-52.	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	YES	Available in other Policy documents and guidelines-NWSC Act , Financial Management Act which guide the operations and procedures of NWSC
G4-53.	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	YES	Available in other Policy documents and guidelines-NWSC Act & Water Act.
G4-54.	Report the ratio of the annual total compensation of the organization's highest-paid individual in each country of significant operations to the medial annual total compensation for all employees (excluding the highest-paid individual) in the same country.	NO	-
G4-55.	Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the medial annual total compensation for all employees (excluding the highest-paid individual) in the same country.	NO	-
ETHICS AND INTEGRITY			
G4-56.	Description of the organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	YES	Page No.22-24 (Mission, Vision and core values)-NWSC Act. CAP 152
G4-57.	Internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines.	YES	Our Business Model 18-20; Improving Customer service through Digital Transformation; Toll Free Lines on all our social media platforms. Use of Whistle Blowers Policy .
G4-58.	Internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	YES	Customer Relationship Module (CRM-Page 18)-We listen to our customers/ Whistle blower policy available.
DISCLOSURES ON MANAGEMENT APPROACH			
G4-DMA	Report the evaluation of the management approach, including the mechanisms for evaluating the effectiveness of the management approach; results of the evaluation of the management approach and any related adjustments to the management approach.	YES	Our Strategy and Governance Report Page 47-Internal reporting mechanisms e.g. Daily reports, weekly reports, Monthly & quarterly reports.
G4-DMA	Report why the Aspect is material. Report the impacts that make this Aspect material.	YES	Operational & Financial Reports (Pages 79 & 109)
G4-DMA	Report how the organization manages the material Aspect or its impacts.	YES	Sustainability Report 36-46.

National Water & Sewerage Corporation - GRI G4 Content Index Cont'd

		COVERED IN THIS REPORT	PAGE REFERENCE OR COMMENT
ECONOMIC INDICATORS			
ECONOMIC PERFORMANCE, INCLUDING MARKET PRESENCE AND INDIRECT ECONOMIC ASPECTS.			
G4-EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	YES	Page 46-46 Commitment to Sustainability Report and notes to our financial statements Pages; 127-163
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	YES	Statement of Financial Position, Income Statement.
G4-EC3	Coverage of the organization's defined benefit plan obligations.	YES	-Provident Fund; UWASE and Contribution of staff to NSSF (Sustainability Report-Social)
G4-EC4	Financial assistance received from government.	YES	Note No.8 Page-145; UGX 410.9 Billion.
G4-EC5	Ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	YES	Graduate Trainees paid UGX.260,000 (which is double of the minimum wage of UGX.130,000)
G4-EC6	Proportion of senior management hired from the local community at locations of significant operation.	YES	Our Executive Management Members on Page 62-64).
G4-EC7	Development and impact of infrastructure investments and services supported.	YES	Pages 69-78 Infrastructure Development for better service delivery report.
G4-EC8	Significant indirect economic impacts, including the extent of impacts.	YES	How we create value Page 30.
G4-EC9	Proportion of spending on local suppliers at significant locations of operation.	YES	Being implemented under the BUBU Policy; Bankers; Lawyers etc.(Pages 110-112)
ENVIRONMENTAL INDICATORS			
ENVIRONMENTAL PERFORMANCE, INCLUDING MATERIALS, ENERGY, WATER, BIODIVERSITY, EMISSIONS, EFFLUENT & WASTE, COMPLIANCE AND TRANSPORT.			
G4-EN1	Materials used by weight or volume.	YES	Weight provided in detailed operational reports, Note(i.)-page 138 inventories, chemicals, fuel & lubricants, etc.
G4-EN2	Percentage of materials used that are recycled input materials.	YES	shredding of used paper; and production of gas from Bugolobi Wastewater Treating Plant. (on-going-yet to be implemented due procedural delays).
G4-EN3	Energy consumption within the organization.	YES	Electricity costs, page 1 under static plant, pipe network
G4-EN6	Reduction of energy consumption.	YES	under Environmental & Ecological Sustainability.
G4-EN7	Reductions in energy requirements of products and services.	YES	Schedules of Expenditure under schedule 5; premises & expenses. Reduced by
G4-EN8	Total water withdrawal by source.	YES	Annexed 1; 3 rd Column page 170.
G4-EN8	Water sources significantly affected by withdrawal of water.	YES	Utingo River in Gulu, R. Rwizi, Mpondwe, Mpanga. Affected by climate change and human activities.
G4-EN10	Percentage and total volume of water recycled and reused.	YES	Under Operational performance; reported in different regions under sewerage e.g. Kampala-Page 82 Paragraph 2
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas outside of high biodiversity value outside protected areas.	YES	Water Treatment Plants and Boreholes that are main sources of water supply.
SOCIAL INDICATORS – HUMAN RIGHTS			
HUMAN RIGHTS PERFORMANCE, INCLUDING STRATEGY & MANAGEMENT, NON-DISCRIMINATION, FREEDOM OF ASSOCIATION, CHILD LABOUR AND FORCED LABOUR			
G4-HR3	Total number on incidents of discrimination and corrective action taken.	NO	N/A
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.	NO	N/A

National Water & Sewerage Corporation - GRI G4 Content Index Cont'd

		COVERED IN THIS REPORT	PAGE REFERENCE OR COMMENT
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour and measures taken to contribute to the effective abolition of child labour.	NO	N/A
G4-HR6	Operations and suppliers identified as having significant risk, for incidents of forced or compulsory labour and measures to contribute to the elimination of all forms of forced or compulsory labour.	NO	N/A
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	NO	N/A
SOCIAL INDICATORS – SOCIETY			
SOCIETY PERFORMANCE, INCLUDING COMMUNITY, CORRUPTION, PUBLIC POLICY AND COMPLIANCE			
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society.	NO	-
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken.	NO	-
SOCIAL INDICATORS – PRODUCT RESPONSIBILITY			
PRODUCT RESPONSIBILITY, INCLUDING CUSTOMER HEALTH & SAFETY, PRODUCTS & SERVICES, MARKETING & COMMUNICATION AND CUSTOMER PRIVACY			
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvements.	YES	-Page 102-104 (Quality Assurance Report).
G4-PR5	Results of surveys measuring customer satisfaction.	YES	Customer Satisfaction survey report Customer Satisfaction Index for FY 2023/24 at (80%)-, Page 94.

Office Addresses and Contacts

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Facebook: [waterug](https://www.facebook.com/waterug)
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KAMPALA WATER

Plot 39, Jinja Road
P.O Box 70255 Kampala, Uganda
Tel: 0313-315-600/516

KAMPALA WATER BRANCHES

CITY CENTER BRANCH

Plot 18/20, 6th Street Industrial Area
TEL: 0313-315-500

MUKONO BRANCH

Opposite Mukono Police Station
TEL: 0313-315-459

NATEETE BRANCH

Plot 615 Gamba Plaza, Nalukolongo
TEL: 0313-315-445

BUNGA BRANCH

Plot 947 Gaba Road-Bunga
TEL: 0313-315-578

KYALIWAJJALA BRANCH

Along Kiira Road, after Spedag Ware-house
TEL: 0313-315-580

NAKAWA BRANCH

After Spear Motors at Premier Building
TEL: 0313-315-434/539

NAKULABYE BRANCH

2nd floor Mamu Supermarket
TEL: 0313-315-479

NDEJJE BRANCH

Opposite Rainbow Junior School.

MASANAFU BRANCH

In Munaku next to Power King Hotel

SEETA BRANCH

On Jinja Road opposite Riders Hotel
TEL: 0313-315-559

SALAAMA BRANCH

Salaama Road before St. Henry's Gardens
TEL: 0313-315-515

WAKISO BRANCH

Opposite Wakiso Health Centre.

URBAN PRO-POOR BRANCH

After total fuel station on Mengo hill road, kisenyi
TEL: 0313-315-442

NANSANA BRANCH

Bukomero on 7 Sisters Building, Hoima Road.
TEL: 0313-315-436

KANSANGA (NSAMBYA) BRANCH

Sussie house next to American Embassy, Gaba Road.
TEL: 0313-315-512

KIREKA BRANCH

Wabyona Plaza ground floor, Kireka.
TEL: 0313-315-518

KASANGATI (GAYAZA) BRANCH

Opposite Kasangati health center.
TEL: 0313-315-474

NTINDA BRANCH

Next to former DFCU Bank, Ntinda
TEL: 0313-315-440

MATUGGA BRANCH

Near Matugga Grade 2 Magistrates' court.
TEL: 0313-315-584

KYENGERA BRANCH

Opposite Gapco Petro Station, Kyengera – Masaka highway.
TEL: 0313-315-583

KANYANYA BRANCH

Block 207, Plot 2549
TEL: 0313-315-456

NAJJANANKUMBI BRANCH

Plot No 668 Entebbe road
TEL: 0313-315-431

BULENGA BRANCH

Bulenga Trading Center

BWAISE BRANCH

Bombo road, Opposite Planet Petrol Station Bwaise.
TEL: 0313-315-452/455

LUZIRA BRANCH

After Kitintale Market above UMEME Office
TEL: 0313-315-430

LUTETE BRANCH

Opposite Bobi wine road, 10 meters from Deluxe Supermarket

CENTRAL REGION

BUGIRI AREA

1st turn before oil Libya petrol station in Bugiri town.
P. O Box 94, Bugiri

BUWAMA AREA

Next to Buwama Town Council

BWEYALE AREA

Along Diika Road, Bweyale Town council
P.O Box 92, Bweyale

ENTEBBE AREA

Plot 19/20 Kampala road
P.O Box 79, Entebbe

IGANGA AREA

Plot 49 Main street Iganga.
P.O Box 94, Iganga

JINJA AREA

Plot 7 Bell Avenue Jinja
P.O Box 301, Jinja

KALUNGU AREA

After Uganda Police in Kalungu town

KAMULI AREA

After Don petrol station in Kamuli town
P.O Box: 215, Kamuli

KAPEEKA AREA

Along Goma road

KIGUMBA AREA

After Kafu bridge along the Masaka highway
P.O Box:132 Kigumba

KYOTERA AREA

Same premises with Kyotera Town Council
P. O Box 36, Kyotera

LUGAZI AREA

Plot 44 Mubarak Saidi Road. P.O Box 296, Lugazi

LUWERO AREA

Plot 2 Kiwoko road
P.O Box 06, Luwero

Office Addresses and Contacts cont'd

LWENGO

After Finance Trust Bank in Lwengo Town Council

MASAKA

Plot 29/31 Victoria Road
P.O Box 56, Masaka

MITYANA AREA

P.O Box 458, Ssaza Road

MPIGI AREA

300m-500m from the roundabout along mawonve road in Mpigi town
P.O Box 273, Mpigi

MUBENDE AREA

Next to Mubende Town Council offices, Kiwalabye road.
P.O Box 348, Mubende

NAKASONGOLA AREA

Next to Nakasongola prisons

SEMBABULE AREA

Along Masaka Road after Centenary Bank

EASTERN REGION

BUKEDEA AREA

Next to Uganda Police Station in Buke-dea town

BUSIA AREA

Next to Busia Municipal Council offices

KABERAMAIDO AREA

Near Kaberamaido Town Council offices

KAPCHORWA AREA

Next Kapchorwa Municipal Offices

KOTIDO AREA

Along Losilung road opposite Good Shepherd Cathedral
P.O Box 81 Kotido

KUMI AREA

Along Mbale Road next to Kumi town council offices

MANAFWA AREA

Near Bugobero Town Council offices

MBALE AREA

Plot 1 Works Road
P.O Box 2548, Mbale

MOROTO AREA

Plot 33, Circular Road
P.O Box 49, Moroto

SOROTI AREA

Plot 4 Engwau Road
P.O Box 377, Soroti

TORORO AREA

Plot 44/48 Uhuru Drive
P.O Box 889, Tororo

NORTHERN REGION

ADJUMANI AREA

Along Moyo Road, same premises with Adjumani Town Council
P.O Box 3, Adjumani

APAC AREA

Along Akokoro Road, Apac Town Council, P. O. Box 112, Apac

ARUA AREA

Plot 14 Avenue Road, Arua Town
P.O Box 980, Arua

GULU AREA

Plot 25, Gulu Avenue
P.O Box 167, Gulu

KITGUM AREA

P.O Box 212, Kitgum

KOBOKO AREA

Along Arua road after the Police Station
P.O Box 102 Koboko

LIRA AREA

Plot 10-12 Maruzi road
P.O Box: 243, Lira

MOYO AREA

Plot 18 Kerelu Crescent
P.O Box 27 Moyo

NEBBI AREA

Plot 3 Omaki Road
P.O Box 282, Nebbi

PADER AREA

Along Kalong road
P.O Box 8 Pader

PAKWACH AREA

Opposite Pakwach Town Council Offices

WESTERN & SOUTHWESTERN REGION

BUHWEJU AREA

Near Nsiika Town Council Offices

BUNYANGABU AREA

Near Bunyangabu District offices

BUSHENYI AREA

Plot 3 Tank hill, Bushenyi Municipality
P.O Box 339, Bushenyi

FORT PORTAL AREA

P.O Box 805, Fort Portal

HOIMA AREA

Plot 12, Kampala Road.
P.O Box 275, Hoima

IBANDA AREA

Opposite Tusu petrol station along Kamwenge road
P.O Box 307, Ibanda

KABALE AREA

Plot 32, Nyerere Avenue.
P.O. Box 627, Kabale

KAMWENGE AREA

Same premises with Kamwenge Town Council
P.O Box 1546, Kamwenge

KANUNGU AREA

Opposite Kanungu District Headquarters
P.O Box 26, Kanungu

KASESE AREA

Plot 1 Rukidi Street
P.O Box 356, Kasese

KISORO

P.O Box 273, Kisoro

KYANKWANZI

Opposite Torch Petrol Station

KYENJOJO

Along Kasiina, Fortportal road next to Unique FM

LYANTONDE AREA

Plot 47 Block 78 Kabula, Lyandonte
P.O Box 33, Lyantonde

MASINDI AREA

Plot 29/31, Masindi Port Road
P.O Box 545, Masindi

MBARARA AREA

Plot 3 Galt Road, Mbarara
P.O Box 1371, Mbarara

MITOOMA AREA

Opposite Mitooma Health Center in Mitooma town.

MPONDWE AREA

Kaserengethe, opposite Bwera market

Office Addresses and Contacts cont'd

NTOROKO AREA

After Tooro Semiliki National Park

NTUNGAMO AREA

Next to Municipal offices, opposite Total
petrol station
P.O Box 384 Ntungamo

RUBIRIZI AREA

Nyakasharu Town Council opposite Total
petrol station

RUHAMA AREA

Next to Town Council offices
P.O Box 70, Ruhama

RUKIGA AREA

After Stabex petrol station, Muhanga
town

RUKUNGIRI AREA

Opposite Municipal Council Offices
P.O Box 29, Rukungiri

RUSHERE AREA

Near Rushere town playground
P.O Box 03, Rushere

SHEEMA AREA

Opposite Sheema Stadium

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