



INTEGRATED REPORT 2022/23



Introduction

- 8 Message from Board Chair**
- 9 Message from Executive Director**
- 12 Year In Numbers**
- 14 Contribution to Makerere University**

Finance and Grants

- 18 Strategic Planning and Development**
- 23 Finance**

Our Programmes

- 27 Research**
- 29 IDI Kasangati Centre of Excellence in HIV Prevention**
- 30 The African Centre of Excellence in Bioinformatics and Data Intensive Sciences (ACE)**
- 32 Global Health Security (GHS)**
- 39 Health Systems Strengthening (HSS)**
- 44 Training and Capacity Development**
- 48 Prevention, Care and Treatment**
- 50 Academy for Health Innovation**
- 53 Core Laboratory**



Support Functions

- 54 Information Systems
- 56 Human Resources
- 60 Middle Managers Team
- 68 Supply Chain
- 71 Operations

Financial Statements

- 74 Audited Accounts

Governance and Risk Management

- 62 Board of Directors
- 67 Internal Audit

Partners and Supplementary Information

- 107 GRI Standards
- 108 Partners

Acronyms

ACE	Africa Center of Excellence in Bioinformatics
AGM	Annual General Meeting
AI	Artificial Intelligence
AIDS	Acquired Immune Deficiency Syndromes
ART	Antiretroviral Therapy
ATIC	Advanced Treatment Information Centre
BAC	Board Advisory Committee
CAP	College of American Pathologists
CAPA	Corrective and Preventive Actions
CHS	College of Health Sciences
CoE	Center of Excellence
COPD	Chronic obstructive pulmonary disease
COSO	Committee of Sponsoring Organization
COVID-19	Coronavirus Disease
CROI	Conference on Retroviruses and Opportunistic Infections
CSF	Cerebral Spinal Fluid
CSO	Civil Society Organization
DHAPP	U.S Department of Defense HIV/AIDS Prevention Program
DREAMS	Determined Resilient Empowered AIDS-free Mentored and Safe
EAC	East African Community
EQA	External Quality Assessment
FY	Financial Year
GenX	Generation-X
GHS	Global Health Security
GIPA	Greater Involvement of persons with HIV/AIDS
GIS	Geographical Information System
HEOR	Health Economics and Outcomes Research
HIV	Human Immunodeficiency Virus
HPV	Human Papillomavirus
HSS	Health Systems Strengthening
HTN	Hypertension
IA	Internal Audit
IDI	Infectious Diseases Institute
IDSR	Integrated Diseases Surveillance and Response
IDRC	International Development Research Centre
IND	Investigational New Drugs
KHP	Kampala Region HIV Project



KP	Key Population
LPHS-TB	Local Partner Health Services-TB
MoH	Ministry of Health
NCDs	Non-communicable Diseases
NEQAS	National External Quality Assessment Service
NIH	National Institute of Health
OHSE	Occupational Health and Safety Environment
OWA	One World Accuracy
PACT	Programme for Accelerated Control of Tuberculosis Karamoja Project
PBMC	Peripheral Blood Mononuclear Cells
PCR	Polymerase Chain Reaction
PCT	Prevention Care and Treatment
PDC	Programs and Development Committee
PEP	post-exposure prophylaxis
PEPFAR	The U.S. Presidents Emergency Plan for AIDS Relief
POCUS	Point of Care Ultrasound Scan
PrEP	pre-exposure prophylaxis
PROVE	Program for Research on Vaccine Effectiveness
QIP	Quality Improvement
RNA/DNA	Ribonucleic acid/Deoxyribonucleic acid
SIDA	Swedish International Development
SMC	Safe Male Circumcision
SRH	Sexual Reproductive Health
STIs	Sexually Transmitted Infections
TB	Tuberculosis
UNAIDS	Joint United Nations Programme on HIV/AIDS
URC	University Research Council
U.S.	United States of America
U.S. CDC	U.S. Centers for Disease Control and Prevention
USAID	U.S. Agency for International Development
UVRI	Uganda Virus Research Institute
VC	Vice Chancellor
VHT	Village Health Teams
VIA	Visual Inspection with Acetic Acid
VL	Viral Load
VQA	Virology Quality Assurance Program

Dear Esteemed Stakeholders, Partners, and Supporters,

We are pleased to present our Integrated Report for FY2022/23. This marks another milestone in our journey, following the successful launch of our inaugural report. As we continue to commemorate over two decades of unwavering dedication to health systems enhancement, community empowerment, and groundbreaking research in Africa, this report stands to show our ongoing commitment and progress.

This report offers an in-depth look into our recent advancements, challenges faced, and future objectives, embodying the dynamic growth and resilience of our organization.

Beyond traditional reporting, this document provides comprehensive insights into our strategic endeavors, governance structure, financial stability, and programmatic outcomes. It is a testament to our holistic approach, extending beyond health systems strengthening to encompass broader social and environmental considerations that impact health in Africa.

We extend our deepest gratitude to all stakeholders, partners, funders, volunteers, team members, and the communities we serve. Your enduring support and collaboration are fundamental to our achievements and pivotal in propelling us towards new heights of success. We hope this report serves not only as a source of information but also as a catalyst for continued partnership and dedication to our shared vision for a thriving and resilient African continent.

Basis of Integrated Reporting and Materiality Determination

The IDI integrated report for FY 22/23 is our continuing effort to respond to the global call for organizations to have a broader view of their obligations to society than their core missions as recently illustrated through ESG frameworks. Even though IDI is a non-profit, with social objectives forming the core of its mission and objectives, the report highlights our efforts to have broader social relevance beyond our core mission across our different programs, reflecting ESG principles

The report provides both financial and non-financial information that reflects our commitment to various stakeholders and our evolution as an organisation.

It illustrates our comprehensive approach to stakeholder value creation for the short and medium term, but with a focus on the long-term. We adopted a materiality determination process that is summarized in four processes: Identification, Discussion and Execution, Measurement, and Assessment. Stakeholders are engaged through all four stages to ensure value creation is well understood, documented and measured.

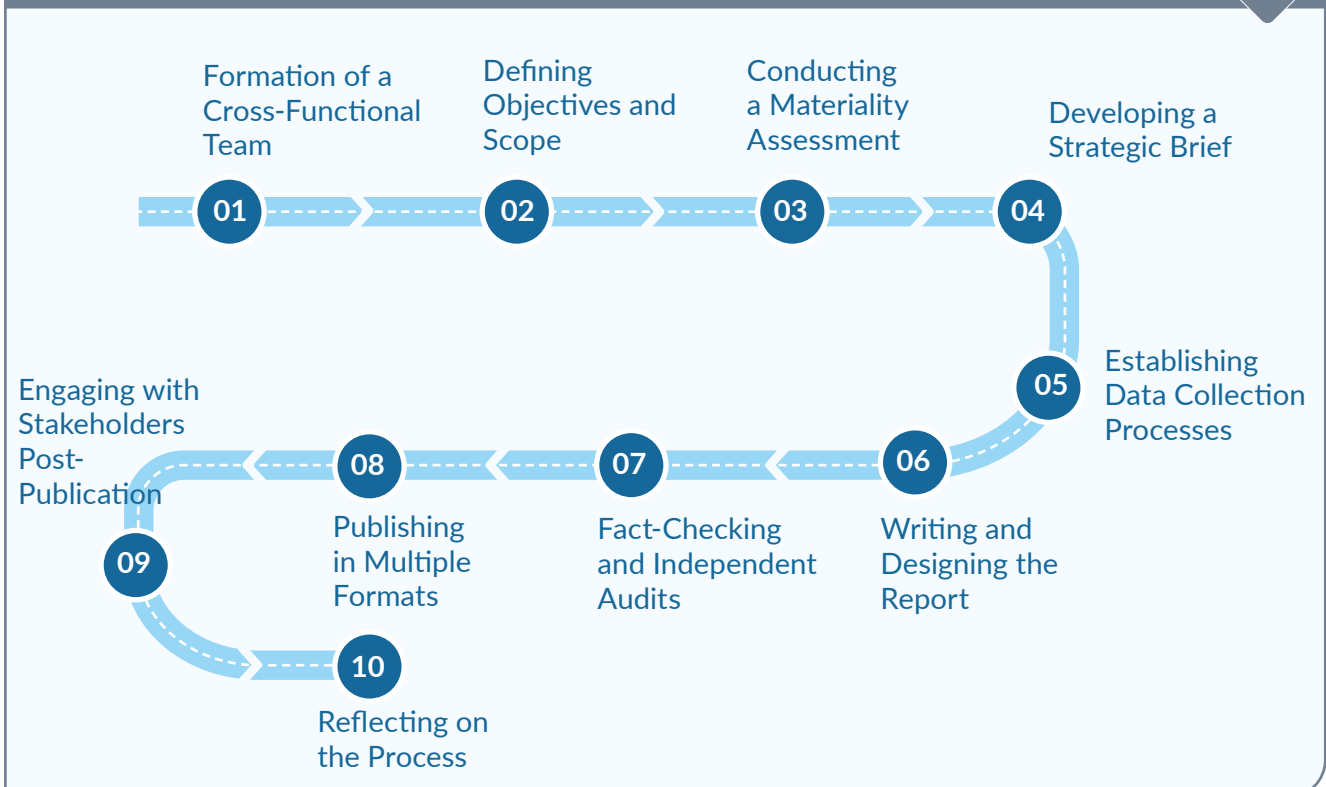


Standard	Use	Link
International Financial Reporting Standards (IFRS)	Standard used to prepare financial reports	https://www.ifrs.org/
Global Reporting Initiatives (GRI)	A reference for IDI sustainability reporting	https://www.globalreporting.org/
United Nations Sustainability Development Goals (SDGs)	Reference for IDI sustainability reporting	https://sdgs.un.org/goals
International Integrated Reporting issued by (IIRC)	Main reference for IDI integrated reporting	https://www.iasplus.com/en-gb/resources/global-organisations/iirc
COSO Framework	IDI internal control environment is underpinned on the COSO framework	https://www.coso.org/
ISO 3700 guidance on governance	Reference for IDI Governance systems	https://committee.iso.org/ISO_37000_Governance

Our Journey of Crafting a Compelling Integrated Report

In an era where transparency and accountability are paramount, the Infectious Diseases Institute (IDI) embarked on a transformative journey to create an Integrated Report that not only meets regulatory standards but also vividly communicates our mission and achievements. Through a structured and collaborative process, we harnessed integrated thinking and engaged with our stakeholders to craft a compelling narrative that showcases our steadfast commitment to combating infectious diseases.

This report is more than just a compliance document; it reflects our innovative strategies and the tangible impact we create in communities we serve. The steps we took to develop this essential representation of our values and vision are illustrated below.



Message from Board Chair

Dear IDI Board, Staff, Partners and Stakeholders,

I am excited to present IDI's 2022/2023 Integrated Report. At 20 years, we celebrate IDI founders for their vision that serves as a reminder not to despise small beginnings, as they lay the foundation for future success and growth.

Who could have imagined 20 years ago that IDI would be what it is today—a refuge where over 200,000 patients, whom we fondly call friends, carry with them more than just prescriptions; but rather a renewed sense of hope and a strengthened resolve to confront the uncertainties that lie ahead. To our founders, we say thank you.

We also celebrate IDI leaders over time. How could we have convinced Keith McAdam to leave his native England and believe that he could lead an idea that wasn't established? How could we have imagined that Alex Coutinho would resign from a successful engagement—something that gave him honour and visibility—to come and lead IDI, a tiny baby whose survival was uncertain?

How could we have imagined that Richard Brough would be left with this baby in his lap and not let it fall? We then looked internally and found our own home-grown Andrew Kambugu to take on the mantle. We thank you all for daring to lead IDI to greatness.

Next, I want to recognize the board members—the backstoppers—for their role of foresight—thinking beyond now for IDI, oversight and making sure they see everything, and insight—digging inside to ensure no stone is unturned in maintaining IDI's health. Special credit goes to the board audit committee for reassuring us of IDI's ongoing concern.

We acknowledge the many partnerships we have enjoyed over the years. I tip my hat and salute the government of Uganda for stepping forward and keeping its pledge of a substantial annual contribution averaging \$1 Million despite currency fluctuations.



Rev. Prof. Samuel Abimerech Luboga



Our founders took on what seemed impossible when they set themselves an incredible goal—an Africa free from the burden of infectious diseases—and it's clear we're making progress. We look forward to a state where Africans will live long enough to die of diseases of longevity.

To our donors, we say thank you for believing and considering us your #1 choice. We commit to providing the best stewardship and investing where every dollar will yield maximum impact for humanity.

To our implementing partners; you make us proud. We value the collaborations because the job at hand is simply too big. We are grateful for your invaluable contribution to our mission of strengthening health systems in Africa, with an emphasis on infectious diseases, through research and capacity development.

Above all, I want to express my deepest gratitude to Makerere University for placing its trust in us. We are fully committed to honoring its reputation with the highest level of professionalism and making a meaningful impact.

With gratitude for your two decades, we eagerly anticipate the next twenty years.



Message from Executive Director

Dear IDI Community,

In the year 2022/23, the Infectious Diseases Institute (IDI) team showed incredible positivity, resilience, and compassion. We became more innovative, adaptable, and impact-driven as unprecedented times prompted us to rethink how we work, incorporating more flexibility, embracing technology, and focusing on inclusivity.

This Integrated Report highlights our investments in science, policy, practice, and innovation, all in support of our mission to strengthen health systems in Africa. We achieved significant milestones, moving closer to our vision of a healthier Africa and proving that together, we are stronger.

Our involvement in controlling the Ebola Sudan Virus outbreak showcased our commitment and expertise in keeping healthy, supporting families and communities in fighting diseases, and safeguarding public health. Celebration and inspiration were at the core of our activities as we marked Makerere University's centennial and IDI's 20th anniversary. From special events to honouring our founders, we celebrated our history and set the stage for the future.

Securing over \$11 million in research grants, collaborating with top universities globally, and producing over 100 peer-reviewed publications showcased our commitment to advancing research at Makerere University. Our participation in regional health projects, such as the Africa CDC-funded COVID-19 Saving Lives and Livelihoods Project across 15 African countries, demonstrated our dedication to combating infectious diseases in Africa.

Looking ahead, initiatives like HR structural reviews, digitization, and ESG commitments underscore our focus on operational excellence and sustainability post-COVID-19 and Ebola.

As we anticipate more years of innovation and impact, I extend my gratitude to all our stakeholders whose resilience, adaptability, creativity, compassion, and support have enabled us to continue our work



Dr Andrew D Kambugu



Recognizing the critical role they play in our ability to fulfill our mission, we have invested time, resources, and expertise in ensuring that our systems not only keep pace with our growth but also serve as catalysts for it.

in improving health systems, conducting life-changing research, and ultimately saving lives: our staff, the board, partners, supporters, donors, and the vulnerable communities we serve. Special thanks to my predecessors for laying a stable foundation and implementing replicable systems that allow us to consistently deliver high-quality work.

We have never lost sight of our commitment that IDI exists for the public good. This commitment is even more crucial as we look ahead to the vital role we will play in the next 20 years. We believe in being hands-on, in the power of the next generation, technological innovation, data science, and the strength of women. Together, we are making a difference, saving lives, and building a healthier Africa. Thank you for being part of this journey with us.



OUR VISION

A healthy Africa, free from the burden of infectious diseases.



OUR MISSION

To strengthen health systems in Africa, with a strong emphasis on infectious diseases, through research and capacity development.

OUR VALUES

INTEGRITY

We are fair, honest and truthful in all interactions. We seek to adhere to the highest ethical and scientific standards and conduct.



EXCELLENCE

We are proud to be part of a high-quality institute and have a passion for continuous quality improvement.



INNOVATION

We are constantly looking for ways to improve. We embrace change as an opportunity.



CARING:

We aim to be responsive, kind and patient at all times.



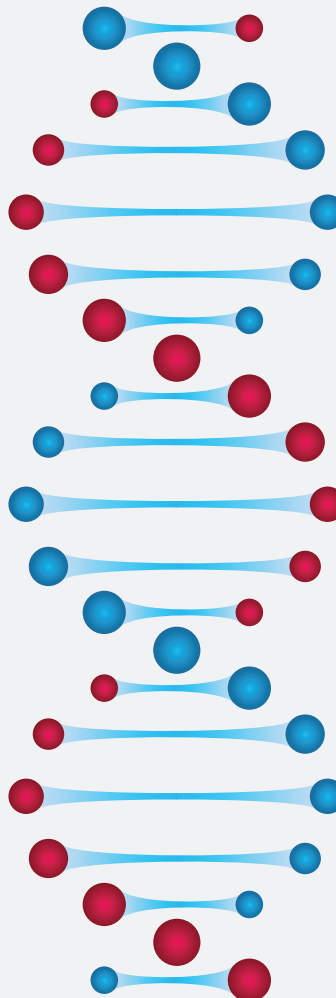
ACCOUNTABILITY

We accept our responsibilities and try hard to achieve those things for which we are accountable.



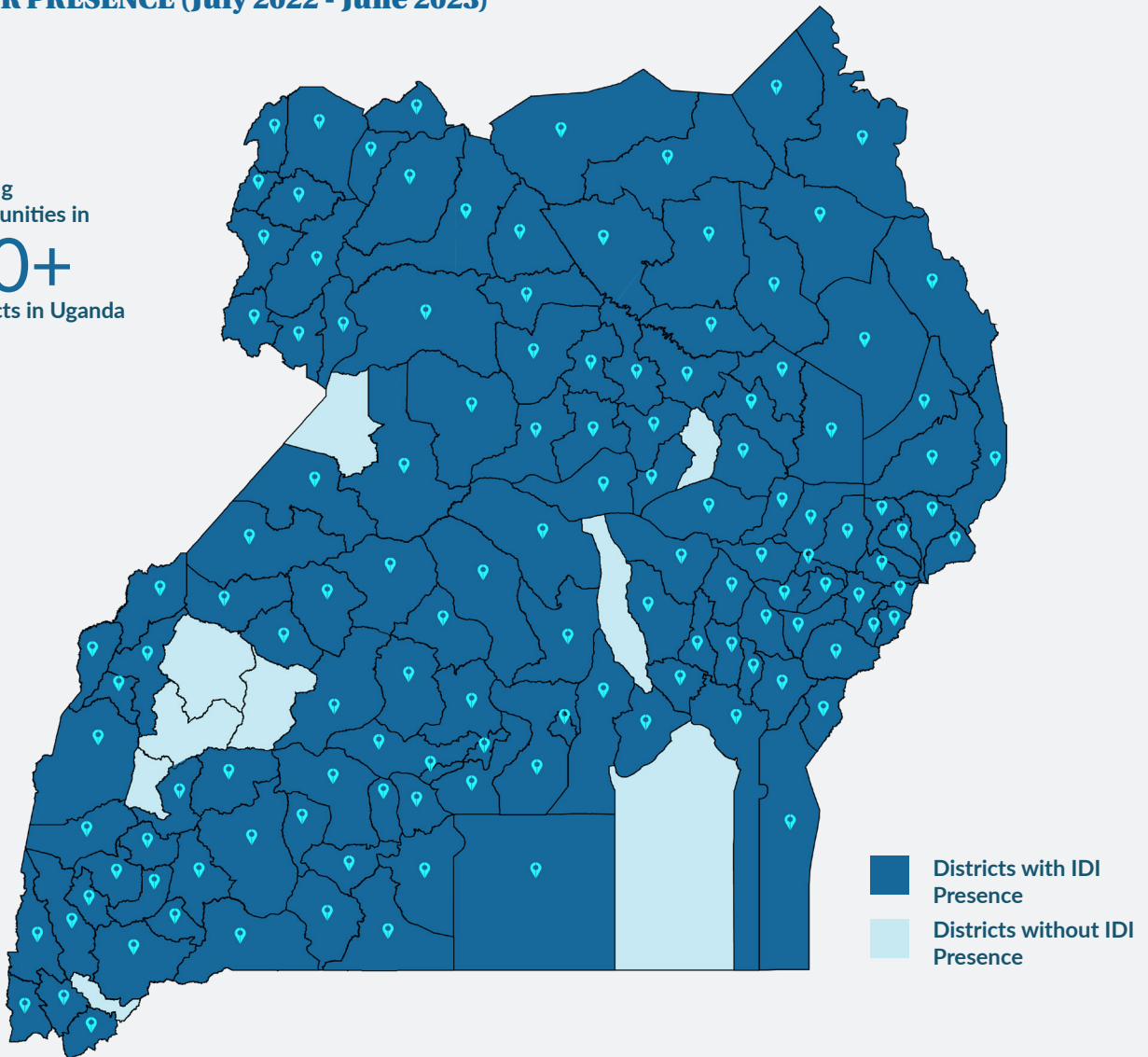
TEAMWORK

We support each other to achieve the IDI objectives. We communicate actively and openly. We are reliable and loyal to each other.



OUR PRESENCE (July 2022 - June 2023)

Serving communities in
90+
Districts in Uganda



DREAMS girls going through a session on tailoring





THE YEAR IN NUMBERS

200,000+

Patients Served

11,000+

Healthcare
Workers Trained

90+

Number of Districts in
Uganda Covered

2600+

Number of Staff

\$67.9M

Total Budget

32,000+

Girls Empowered
and supported

40+

Scholars Sponsored
(Master, PhD and Fellows)

40+

Number of Funders and
Partners

120,000+

Laboratory tests
conducted

23

Countries
with IDI active
implementation

4

Health Facilities
Renovated

100+

Publications

SCAN TO READ



Financial Results

Income

	2021 USD	2022 USD	2023 USD
Grant income	56,058,227	61,259,254	63,187,840
Self Generated Income	3,531,269	3,883,904	4,503,592
Interest income	25,972	26,322	257,605
Total	59,615,468	65,169,480	67,949,037

	2021 USD	2022 USD	2023 USD
Restricted Grant	55,502,785	60,661,601	61,919,843
Unrestricted grant	555,442	597,653	1,267,997
Total	56,058,227	61,259,254	63,187,840

	30 June 2021 USD	30-Jun-22	30-Jun-23
Training income	119,668	954,341	986,399
Rental	69,383	70,275	76,539
IDI Core Laboratory	1,754,040	2,140,305	2,516,603
Other income	511,178	718,983	924,051
Total Unrestricted Income	2,454,269	3,883,904	4,503,592

Overall Financial Results

Income	59,615,468	65,169,480	67,949,037
Expenditure	-59,122,582	-64,104,940	-65,880,826
Surplus	492,886	1,064,540	2,068,211

Human Capital

	2021	2022	2023
Total Staff cost	22,324,002	24,566,743	26,072,496
Total staff numbers	2,058	2,568	2,604





Contribution to Makerere University



We are proud of IDI as our first autonomous institute. You have led the way in the direction towards becoming a more research-intensive and more research led university.

Prof Barnabas Nawangwe
Vice Chancellor, Makerere University

Over the last 20 years, the Infectious Diseases Institute (IDI) has not only become an integral part of Makerere University but has also made significant contributions to many aspects of the University's goals and aspirations. Specifically, it contributes to the University's strategic plan 202-2030 to have "a sustainable research-led and responsive university with a highly productive workforce churning out versatile graduate.

We highlight below some of the Institute's more notable contributions to the University and the country at large across five specific domains in the year 2022/23:

Excellence in Governance and Management:



In adherence to the University's Policy for the Establishment of Research Entities and Institutions (2021), the IDI Board and Management presented a comprehensive alignment report to the University Administration.

The Makerere University Vice Chancellor and University Secretary continue to provide oversight to the Board and management through the IDI's Annual General Meeting (AGM).



Contributions to Education and Employment

IDI provided experiential learning opportunities, interprofessional collaboration, and a platform for evidence-based practice that exposed university students and faculty to the practical, complex challenges facing public health in our setting.

Apart from delivering short-term training for various trainees from over 29 countries, the Institute supported over 40 students across its masters' programs, as well as PhDs and post-doctoral in the research and laboratory services programs. IDI also hosted over 151 interns, graduate trainees, and staff in the year.

IDI hosted, managed, and co-delivered academic programs with COCIS at the NIH-supported African Centre of Excellence in Bioinformatics. The center graduated 7 master's students (27 cumulatively since inception) and 4 PhD students are due to graduate.

Service to the Community:

In 2022/2023, 148 IDI health service and research projects covering over 90 districts supported the Ministry of Health (MoH) in strengthening health services and responding to emerging needs. Notably, IDI played a major role in the national response to an Ebola outbreak.

IDI registered important milestones in directly supporting the MoH in nationwide prevention and/or control of a wide range of diseases, including HIV, TB, malaria, and yellow fever, introducing novel models for maximizing program efficiency and reaching underserved and marginalized communities.

Research

IDI secured over \$11 million in research grants to support projects spanning a wide range of health disciplines. Through interdisciplinary collaboration and partnerships with over 25 highly-regarded universities and research organizations around the world, as well as different academic units and colleges within the University, IDI made significant contributions to the University's research output. Specifically, it impacted global and local practice by producing over 100 peer-reviewed publications in FY2022/23.

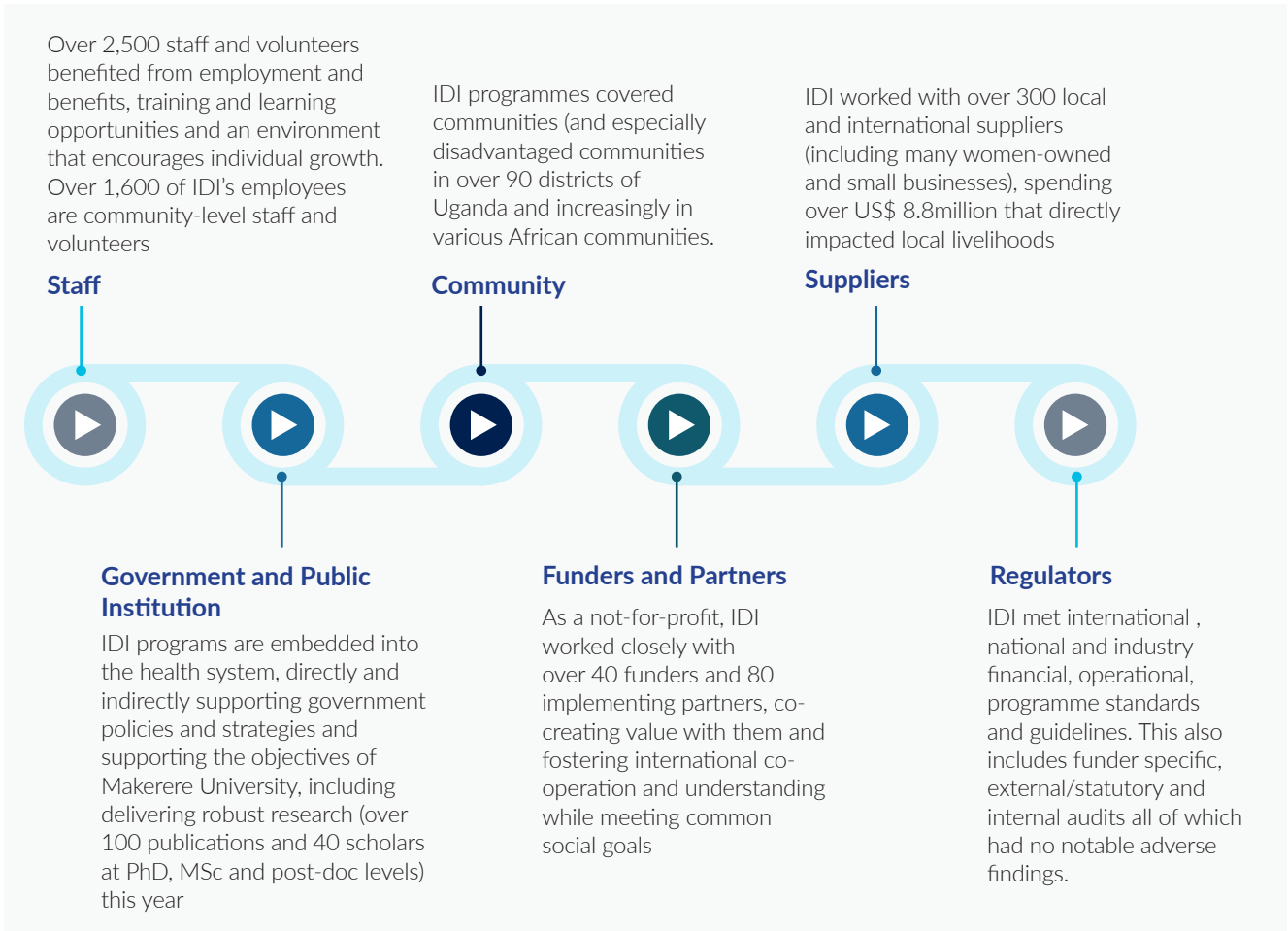
It further provided research platforms that bridge the gap between research and practice at its flagship HIV clinic within the College of Health Sciences and in various health facilities across the country and the region where it implements health programs. IDI continues to fly the University flag high as it implements research projects in 15 African countries.

In the year of review, IDI provided Makerere University's scientific research community with access to its College of American Pathologists (CAP)-certified core lab, (which supported over 15 studies), and a high-quality translational lab, (which supported over 11 studies). Additionally, IDI's Institutional Review Board reviewed over 47 studies.



Sustainable Value Addition to Stakeholders

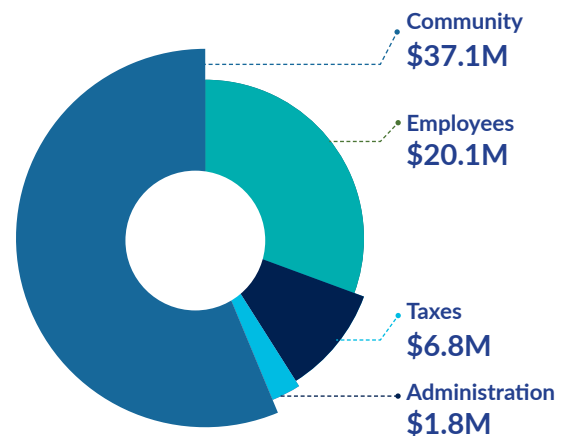
In FY2022/23, IDI continued to create value for its major stakeholders who are the wider Makerere University community, the government of Uganda (and especially the Ministry of Health, local governments and regulatory bodies), the public (and especially its beneficiary communities and individuals as well as business partners), its funders and co-implementors, as well as its staff. IDI contributed significant value directly to each of these stakeholders but also indirectly through making a positive impact on economic, environmental and social sustainability on their behalf. IDI engages its stakeholders at various levels as follows;



Common purpose: IDI aligns its strategic objectives with those relevant to the government of Uganda, Makerere University, funders, co-implementors, and local and global technical bodies.

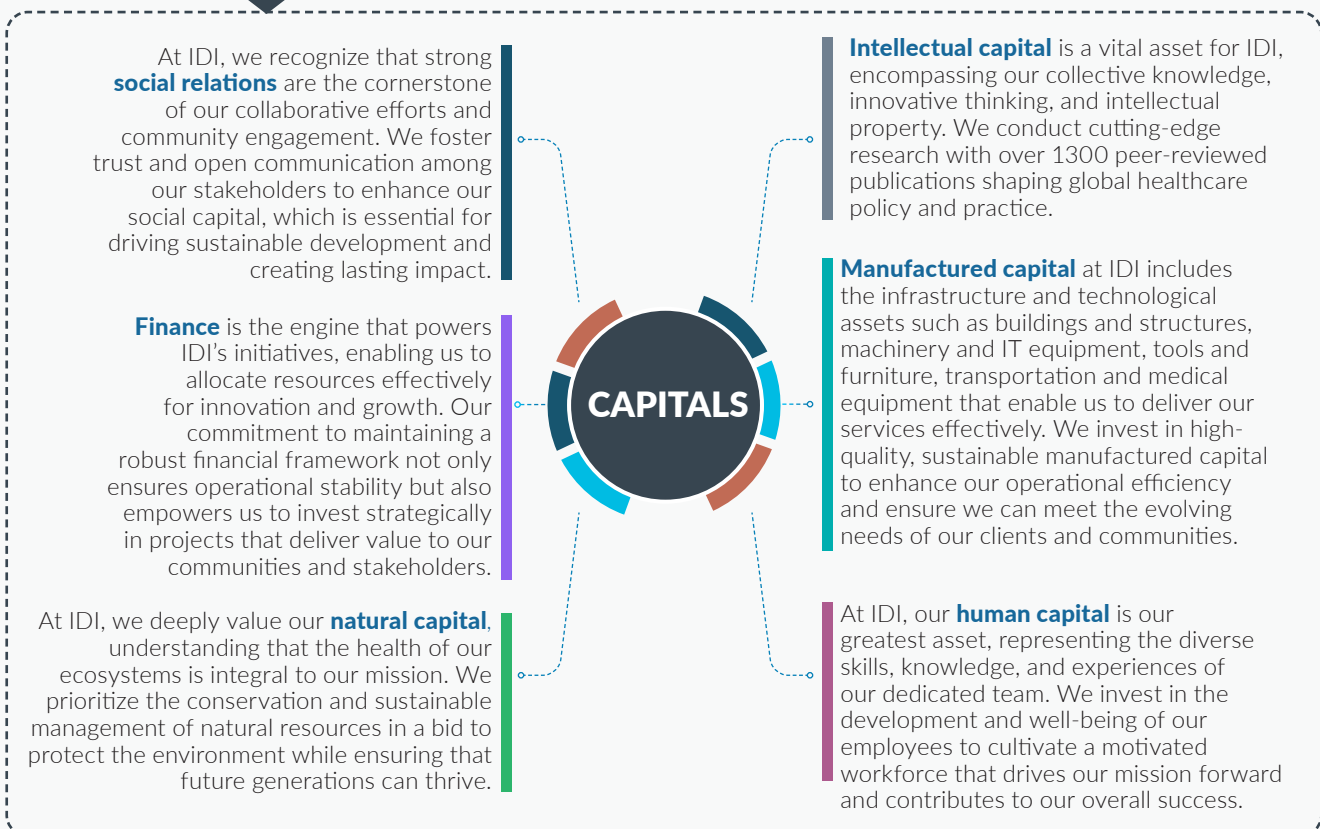
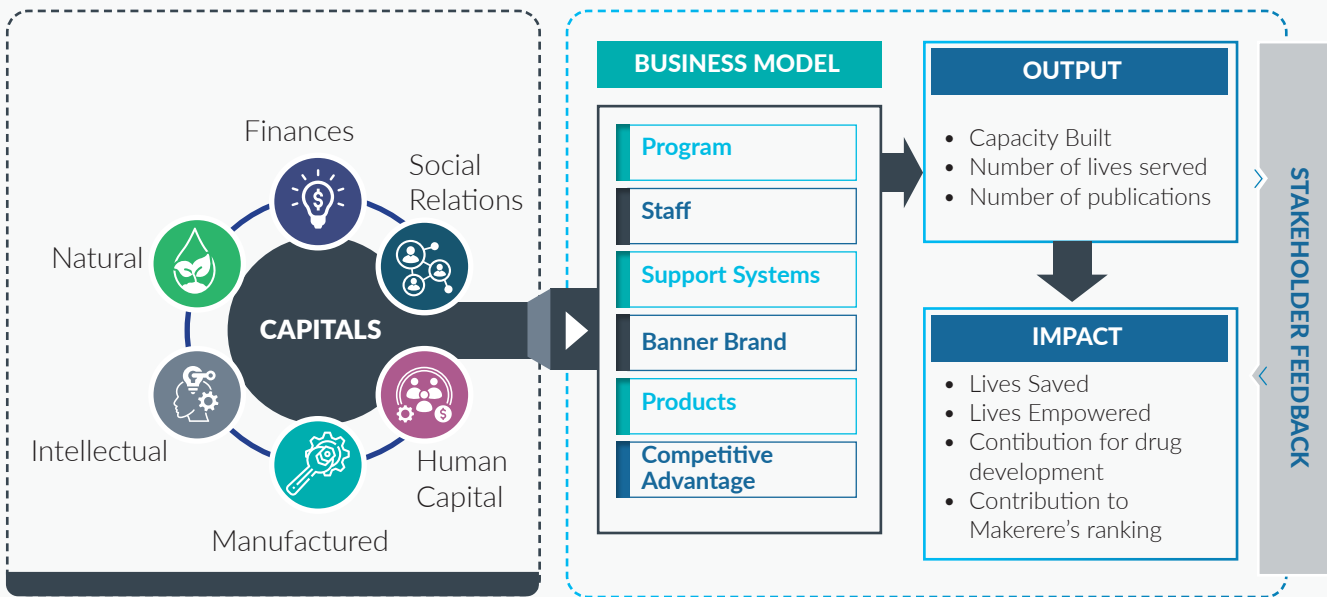
Direct benefits through IDI activities: Key project activities contribute directly to the social and economic well-being of its local and regional stakeholders. Additionally, IDI publications are a direct contribution to Makerere University's aspirations to be a research university and they contribute directly to its global ranking.

Indirect Contributions: IDI makes substantial additions to the global body of knowledge in a wide variety of scientific, managerial and policy areas that benefit its stakeholders



Our Business Model

The IDI business model is based on a banner brand (IDI, Makerere University) whose programmes, units and support systems produce key products (primarily skills, trainees/graduands, diagnostic tests, service models, infrastructure, scientists, publications) that strengthen health systems in order to impact its beneficiaries and stakeholders. IDI strives to maintain a competitive advantage by differentiating itself on three aspects: integration (so that its products and services are mutually supportive in the programmatic and financial/resource sense), quality (the best quality services amongst its peers) and agility (being the first amongst its peers to respond to new opportunities within its mission). It aspires to build these three aspects into all financial and programmatic decision-making.





Strategic Planning and Development (SPD)

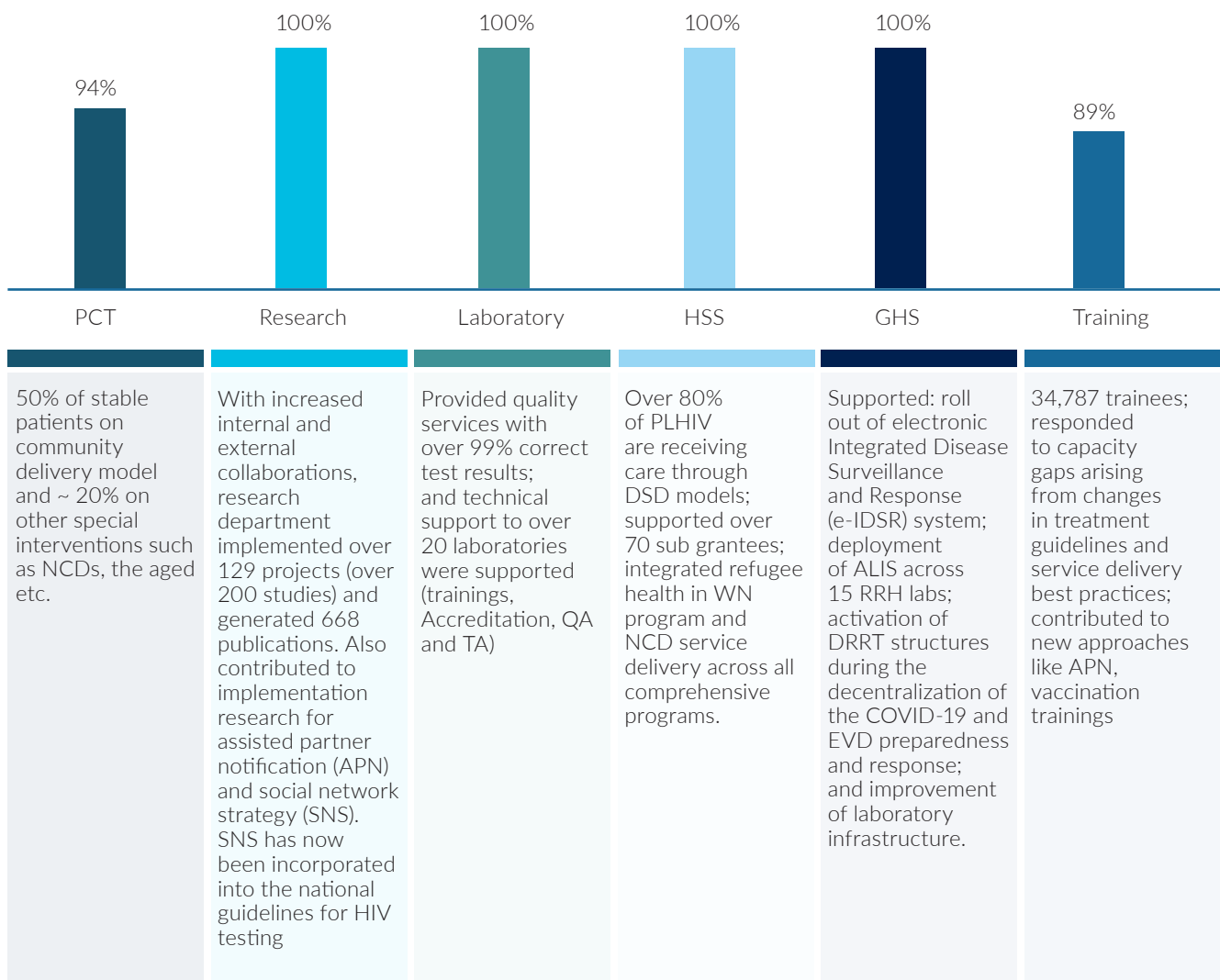


The SPD department leads the IDI strategy cycle and manages IDI efforts to acquire, manage and report on resources entrusted to the Institute by its external partners to fund that strategy, through four functional areas.

Strategy and Strategic Information

Final program results from the strategic planning period 2018-2023

2023 was a milestone year, marking 20 years of IDI's existence as well as the end of IDI's 2018-2023 strategy. The strategy goals, objectives and cumulative targets were largely achieved as shown in this extract from the 2018-2023 strategic plan milestone performance (see notable accomplishments for each program over the period below the chart). Better than average results over the 5-year period were particularly buoyed by a shift in UNAIDS targets for HIV programming, the COVID-19 pandemic and other emergencies such as an outbreak of Ebola Sudan Virus Disease (SVD). These necessitated more activity and resources than planned.



IDI 2023-2028 Strategy

SPD coordinated the 2023-2028 strategic plan development process that involved internal stakeholders across several levels of the organization and over 70 external stakeholders. Stakeholder consultations led to the emergence of the following new overarching focal programme themes: Further expansion of disease focus beyond the traditional “big 3” (HIV/AIDS, Malaria and TB), developing technical assistance (TA) capacity in key niche competencies; Strengthening vaccine programming; Strengthening Data Analytics and Utilization, building climate change programming capacity; Strengthening knowledge management systems; building capacity for more regional programming; and strengthening Environment and Social and Governance (ESG) reporting.

These themes were incorporated into the planning process, which culminated into Board approval of the new plan for the period 2023-2028 with the following key elements:



“

Out of my 43 years of practise, IDI has been my most exciting experience. We wanted to demonstrate that if we have entities like these in our midst and give them space and support, then we can really see the material we have. IDI has really shown us this!

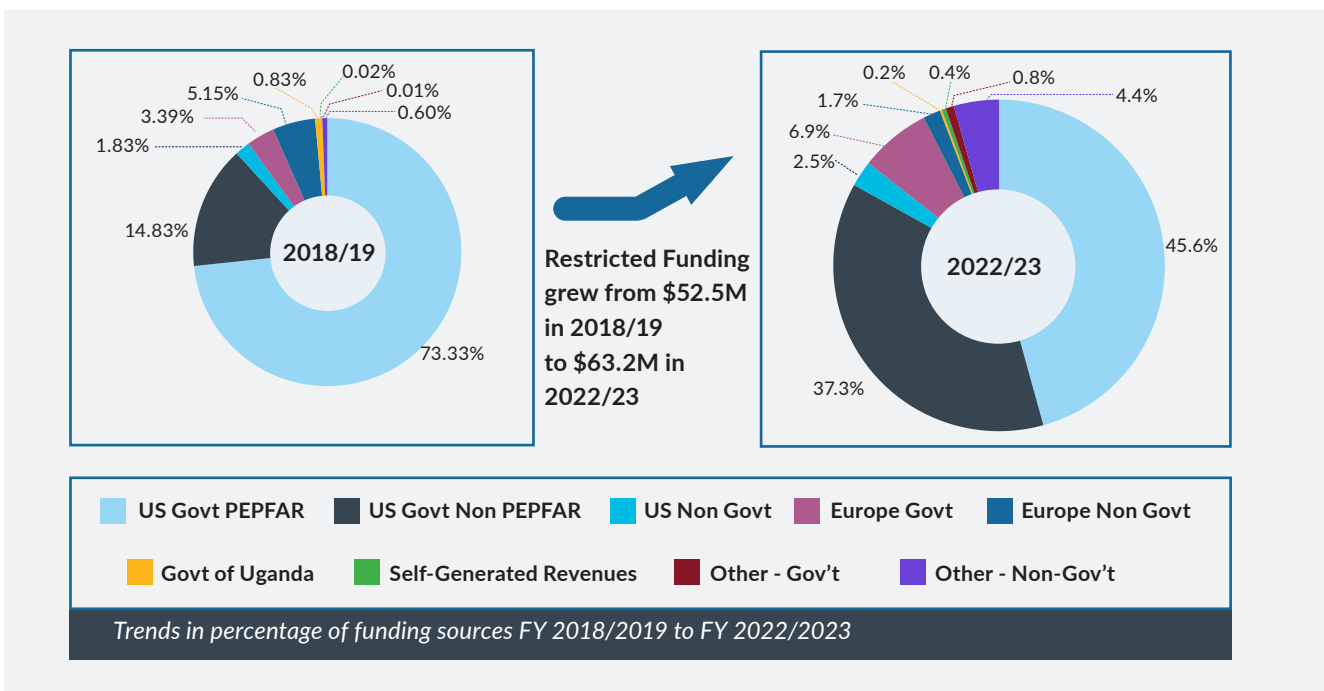
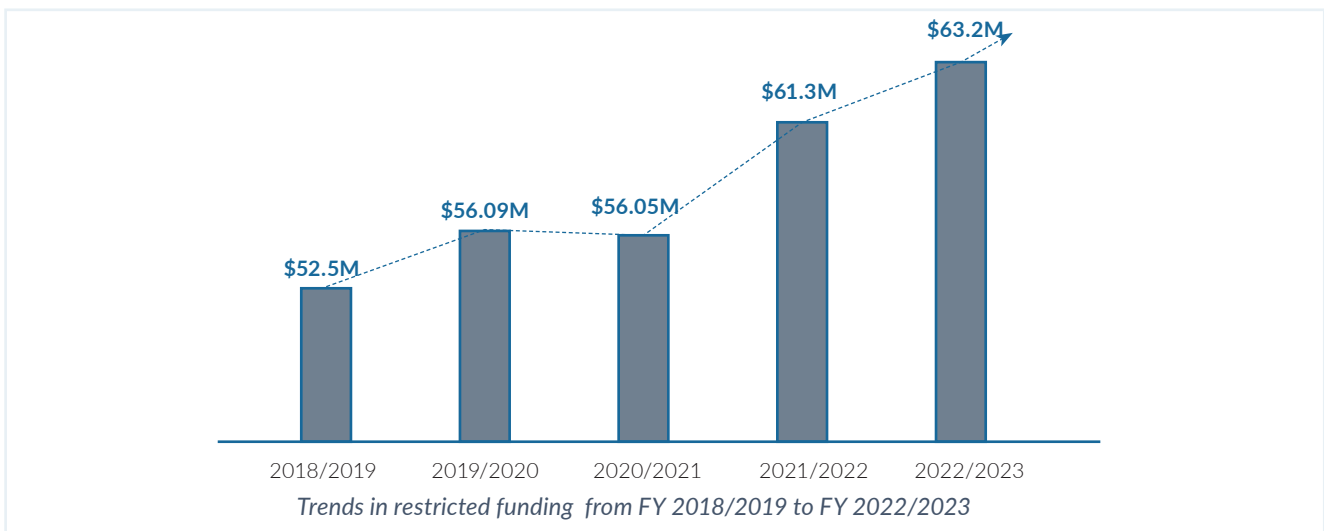
~ Prof Ssewankambo Nelson



Business Development

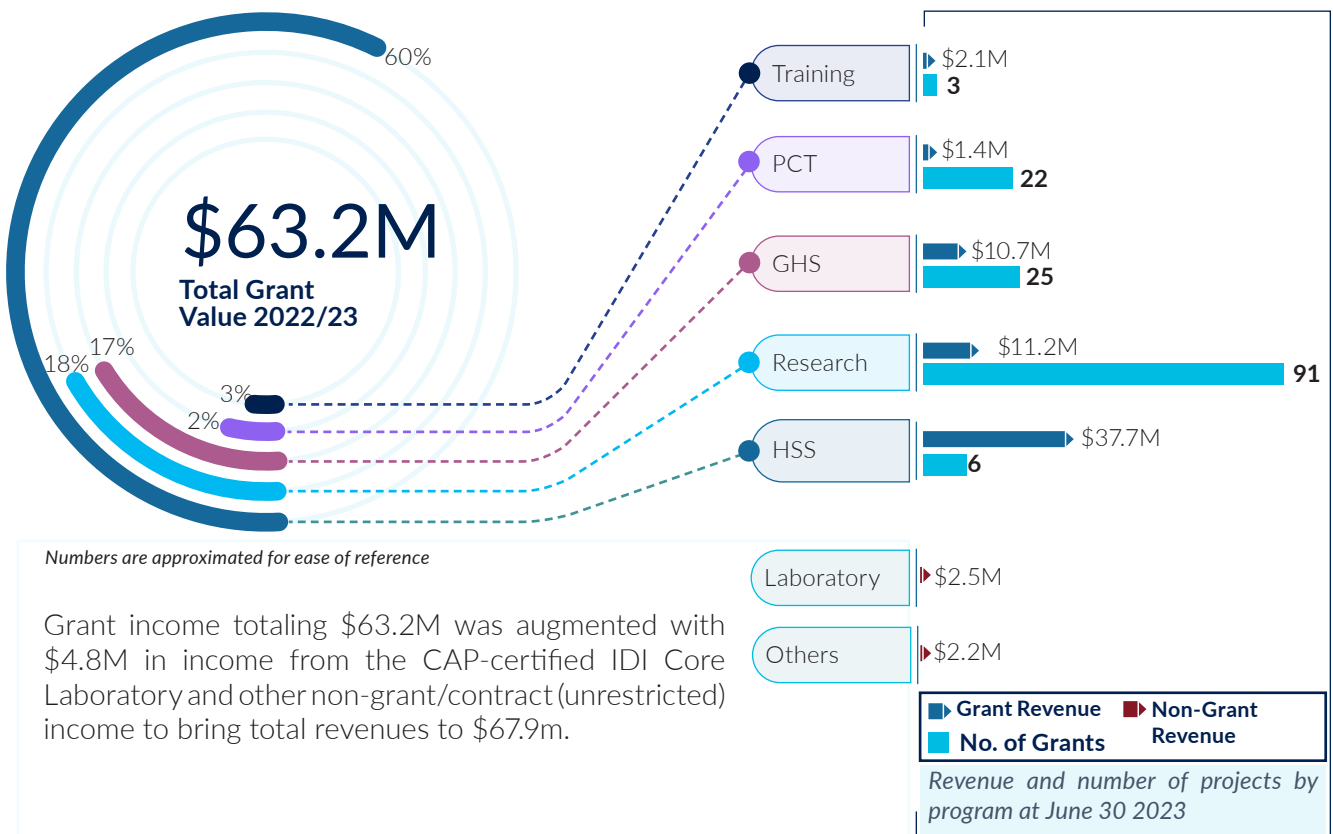
The end of IDI's 2018-2023 strategic plan provided a great opportunity for the Business Development Unit to reflect on the progress made over the last 5 years in attracting more resources, from a more diversified pool of funders. Over the 2018-2023 period, the institute not only registered growth in revenues of 18% against a target of 8% but also registered a significant drop in its reliance on PEPFAR funding, which fell from 73.33% to a 45.6% share of revenues. This was matched with significant growth in US Government non-PEPFAR funding, US foundation funding, European government funding and other government funding.

Programme level diversification was particularly notable in the GHS programme which grew from four (4) national projects with an annual value of 7% of total restricted revenue in FY 2018/2019 to a total of 22 national and regional projects contributing 16% of restricted revenue in FY 2022/2023. Similarly, Research program contribution to revenues grew from 11% to 15% over the period. IDI acquired resources from a wide variety of prime and subaward funding partners (totaling over \$63.2M) and generated other income (totaling over \$4.8M) by June 2023. Over the 2023-2028 period, the focus will be on continuing the positive diversification trend and on attracting more regional funds (as opposed to funds targeted at Uganda alone).



Grants and Contracts Management

148 grants/sub-grants and contracts/subcontracts were managed to a high degree of excellence during FY 2022/2023. The Grants team was strengthened with six (6) additional new staff to meet emerging workload challenges. The staff continued to build their competency in managing a growing regional grant portfolio that includes eighteen multi-site (Africa-wide) grants, with various similar opportunities being pursued. Work on increasing the utility of the Grants Expenditure Management System (GEMS) continued with new functionalities such as refund back functionality and program reporting functionality being integrated into the system. The IDI Grants and Contracts team serviced 12 funder-specific audits, reviews and assessments from agencies such as USAID, CDC, NIH, DOD, Pfizer, AMREF, Wellcome Trust, GIZ and FCDO (through GT-Global). IDI was certified as equivalent to a public charity in the USA (Equivalence Determination - ED). ED certification enables funders in the US to make tax-exempt donations to IDI.



\$67.9M

Total Amount of Revenue
FY2022/23

28

Countries with IDI programming
including subgrants

148

Running Grants
2022/23

Subgrants Management

IDI managed subawards to 108 partners across 18 countries. The transition to an increased number of regional partners required enhanced operational efficiencies, team capacity development as well capacity building of partners. The team used a mix of sub-granting models such as cost reimbursable, fixed fee, direct funding and activity-based funding to match the diverse risk profiles of sub-grantees. These range from government agencies, Universities, hospitals, international and nation non-governmental organizations, Faith Based Organizations, research institutes and community-based organizations (including those serving Most at-risk populations).

108

Running Sub-Grants
2022/23

\$13.6M

Total Sub-Grants
value at June 2023



Finance

▲ **22%**
growth in unrestricted income

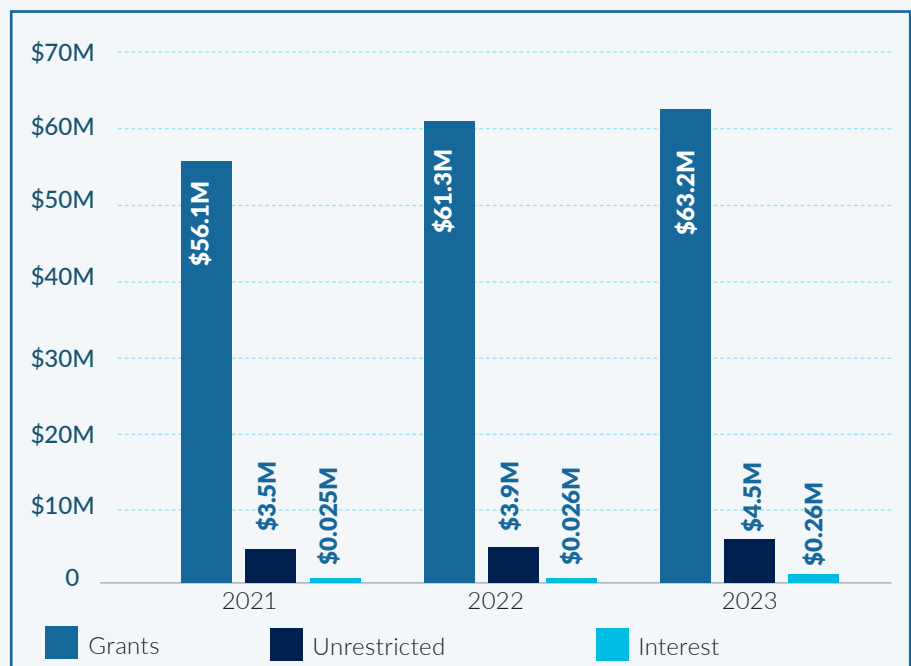
The Finance team is committed to maintaining financial sustainability and transparency. IDI's financial performance during the reporting period reflects our dedication to responsible stewardship of resources and the effective execution of our programmes.

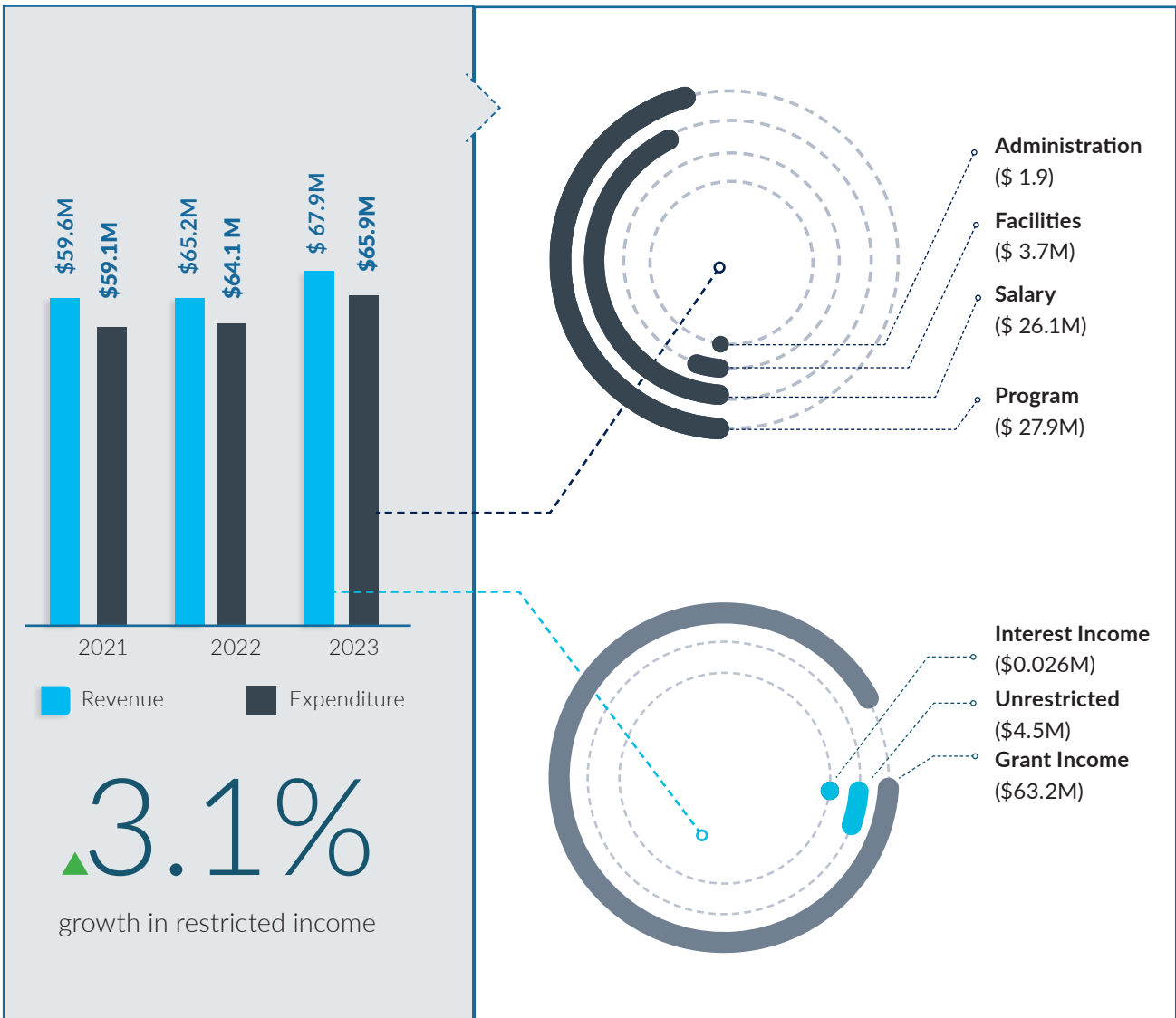
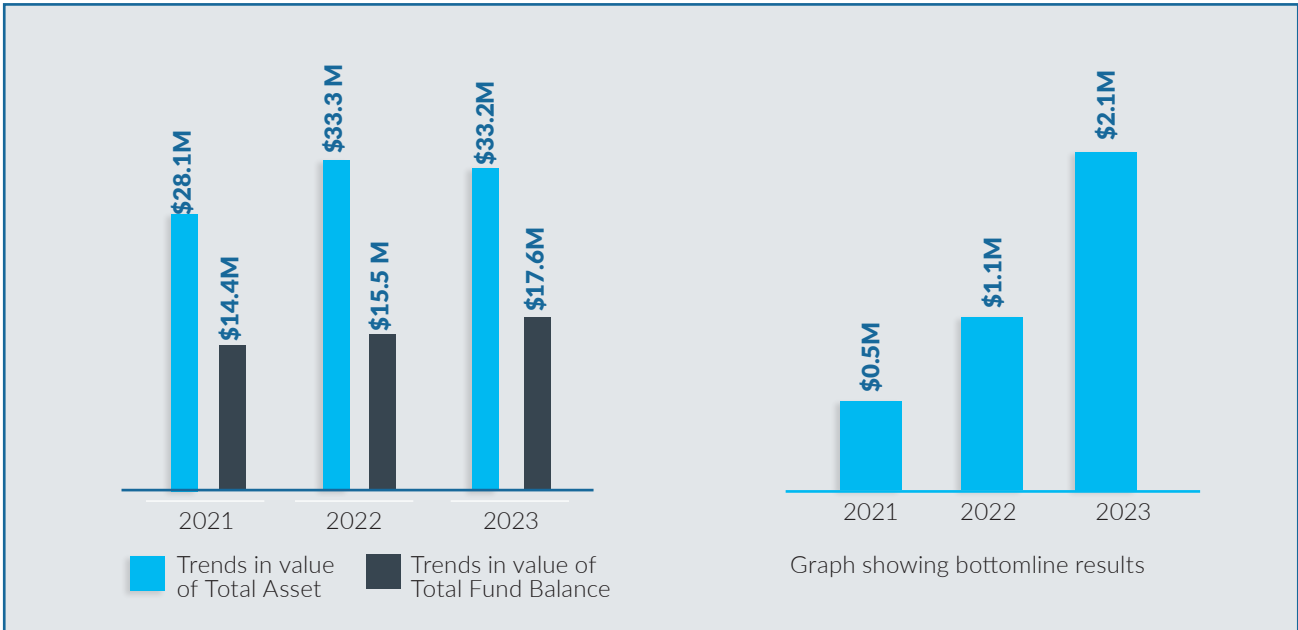
During the fiscal year 2022-23, IDI achieved significant milestones in its financial performance. Notably, the institute realized a 3% growth in restricted revenue and a more diversified portfolio, which included a 22% growth in self-generated income. Following a change in approach to money markets investments, the growth in interest income as part of self-generated income was over 800%. Thus, IDI remains dependent on grant funding to deliver its mandate but significantly supplements it with non-grant funding sources.

An improved return from strategic investments resulted in an increase in restricted income, which counterbalanced inflationary pressures and funding cuts in certain projects.

52% of resources were allocated to direct community service through IDI core programmes, 40% was spent on human capital including over 1000 community volunteers, and 9% was used to manage administrative and facilities costs. Reasonable cost containment measures were implemented, but due care was taken to minimise its effect on delivery of programmes.

Overall, the asset base was maintained at the previous year's level, whereas total fund balance grew by 13%, strengthening the financial position of the institute.

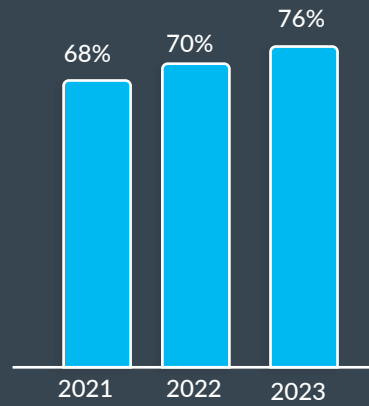




F&A Internal Stakeholder Feedback

As part of its Strategic KPIs, the F&A department set itself a target of 95% client satisfaction rating. This is measured through an annual client satisfaction survey to gauge the effectiveness of our services in the 3 categories of People, Processes/Systems, and Services.

Notably, steady progress has been achieved from 58% in FY2019/20 to 76% in FY2022/23 over the 4 consecutive years of running the survey. The F&A leadership team uses the feedback (considering both the areas of success and lagging areas of improvement) to enact meaningful and sustainable changes in the department.



Awards





PROGRAMMES

- ➔ Research
 - ➔ African Centre of Excellence in Bioinformatics and Data Intensive Sciences
 - ➔ Kasangati Research Site
- ➔ Global health Security
- ➔ Health Systems Strengthening
- ➔ Training and Capacity Development
- ➔ Prevention, Care and Treatment
 - ➔ Academy for Health Innovations Uganda
- ➔ Core Laboratory





Research

The research programme at IDI aims to generate outstanding, internationally recognised scholarship in infectious diseases, which has the potential to shape policies and practices.

Research Capacity Building

During the fiscal year 2022/23, two postdoctoral positions, five doctoral degrees (PhD), and five master's students completed their training with IDI support. IDI awarded ten research fellowship grants. The IDI team presented a sustainable research capacity-building model at the Consortium of Universities for Global Health (CUGH 2023) conference, which was well received.

SDGs supported by programme



Translational Research Laboratory

The Translational Research Laboratory supported forty-six (46) research projects and 31 trainees during this reporting period. The trainees were from Makerere University and comprised four post-doctorate fellows, two PhD fellows, three MSc and twenty-two undergraduate students.

The lab performed 24,210 tests and explored new diagnostics tests such as point-of-care (POC) HIV viral load testing, POC SARS COV-2 testing, TB Host Response (TB HR), antifungal pharmacokinetics (PK) testing, fungal culture, and antineoplastics method development/validation.

The laboratory signed fourteen Memoranda of Understanding Agreements with various research partners and its staff published 6 articles.

The Translational Lab continued to provide critical support to the World Health Organisation (WHO) Enhanced Gonococcal Antimicrobial Surveillance Programme (EGASP) in East Africa. This was a direct contribution to the Global Antimicrobial Resistance and Use Surveillance System (GLASS).

Data Management and Statistical Services

The data management and statistical services team (including the REDCap data management team) provides support to several projects, and conducts data management and statistical trainings. The team further supports a significant number of abstracts, manuscripts and grant applications.

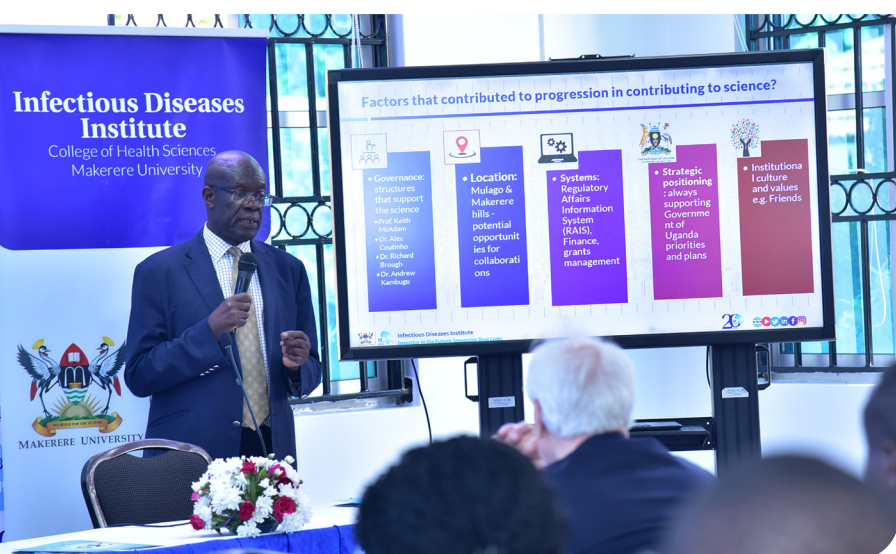
In FY2022/23, the DataFax team processed a total of 76,605 records from research projects implemented in Uganda, Kenya, South Africa, and Indonesia. The unit obtained a DFdiscover license, which enables mobile and web-based applications for data collection.

The Annual Science Fair

The Annual IDI Science Fair, held from March 22-23, 2023 was a hybrid of virtual and physical presentations under the theme: *“Celebrate; Inspire”* 1,834 people attended on both days of the event with a total of twenty presentations made.

“ To conduct research, you need to have a good research culture. Building a good research culture requires a movement, not a mandate. And, a research culture cannot be achieved by top-down approach, but through mentorship. Because authorities can demand compliance, but cannot dictate optimism, trust, conviction, or creativity. That’s why IDI has invested in building the research culture for the past 20 years.

Prof Ssewankambo Nelson
Professor Emeritus, College of Health Sciences,
Makerere University



Recognitions and Awards



★ **Professor Damalie Nakanjako (Principle College of Health Sciences)**, serving as the Scientific Director at the IDI Translational Research Laboratory, received the prestigious TWAS-Abdool Karim Prize in Biological Sciences in 2022 from The World Academy of Sciences.



★ **Dr. Christine Sekaggya-Wiltshire**, a Senior Research Scientist, received the Heroes in Health Award (HIHA) for her work as a COVID-19 Responder by the Uganda Ministry of Health.



★ **Ms. Diana Rose Naluyima**, Clinical Trial Monitor, successfully completed a certification course from the Society of Clinical Research Associates (SOCRA). She earned the title of Certified Clinical Research Associate (CCRA)



★ **Dr. William Worodria**, (Head of the Division of Pulmonology at Mulago Hospital) Senior Research Scientist, was honored with the esteemed Philip Hopewell Prize by the American Thoracic Society (ATS), recognizing his exceptional leadership in advancing global respiratory health.



★ **Dr. Richard Kwizera** received a Ph.D. in Medical Mycology from Makerere University.



★ **Dr. Richard Muhindo** received a Ph.D. in Public Health from Makerere University.



★ **Dr. Samuel Okurut** received a Ph.D. in Immunology and Infectious Diseases from Makerere University



★ **Dr. Stella Zawedde-Muyanja** received a Ph.D. in Health Sciences from Makerere University.



★ **Dr. Aida Nakayiwa Kawuma** received a Ph.D. in Pharmacometrics from the University of Cape Town, located in South Africa.

IDI Research Ethics Committee (REC)

In this period, forty-seven initial protocol submissions, twenty-three amendments, and twenty renewal applications were reviewed and approved. Additionally, four site monitoring visits were conducted to assess compliance to research ethical standards and approved protocols

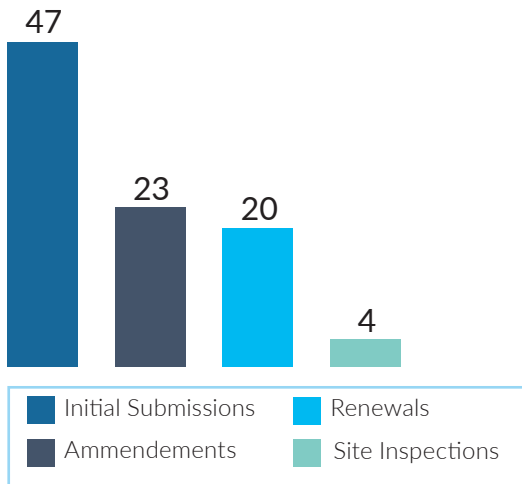


Fig: IDI REC Outputs for July 2022 - June 2023

Aging with HIV

One of the successes of antiretroviral therapy is that people are now aging with HIV. The HIV and Aging in Sub-Saharan Africa (HASA) cohort was set up in 2020 at IDI to describe non-communicable diseases (NCDs), geriatric syndromes, and their risk factors in older adults living with HIV.

We enrolled 500 participants who are seen annually and screened and managed for NCDs such as cardiovascular disease, renal disease, and cancers. Participants are also screened for geriatric syndromes such as frailty, sarcopenia, physical function using the short physical performance battery, instrumental activities of daily living, depression, falls, cognitive impairment, bone density, polypharmacy, and quality of life assessment.

The HASA cohort has supported capacity building through the training of two master's students, a Ph.D. student, and two research fellows.



IDI Kasangati Centre of Excellence in HIV Prevention

The IDI Kasangati team completed several HIV prevention studies in the past year.

The IAVI C-100 study evaluated the safety and pharmacokinetics of two broadly neutralizing monoclonal human antibodies for HIV prevention in sub-Saharan Africa.

The Peer Study found that peer-delivered HIV self-testing and STI self-sampling did not affect PrEP adherence among transgender women in Uganda.

The Twekuume Study evaluated PrEP uptake and persistence among 75 transgender men.

The Tandika PrEP Study tested the effect of same-day initiation of tenofovir alafenamide PrEP and integrated next steps adherence counseling with drug-level feedback on PrEP persistence among 200 transgender women.

These studies and many others demonstrate the feasibility of combination HIV prevention delivery via peers.

The IDI Kasangati team won the following awards as prime grantee:

Ssimusango: Multi-level intervention for intersectional stigma reduction to improve HIV outcomes for transgender women. Funder: Fogarty International Center, grant R01 TW012672.

Choice-Based PrEP Delivery for Transgender People in Uganda. Funder: National Institute of Mental Health, grant R01 MH130208.

The team was awarded the following sub grants:

- Achieving HIV viral suppression in refugee settlements in Uganda with Head StART: a cluster randomized trial evaluating the effectiveness of community ART delivery for people newly diagnosed with HIV. Funder: National Institute of Mental Health.
- Injectable PrEP for people who inject drugs in Uganda. Funder: National Institute for Drug Abuse.
- Mentoring and research to prepare oral PrEP delivery platforms for novel HIV prevention products. Funder: National Institute of Mental Health.



“US invests in Ugandan people & programs like ACE to help build vibrant, prosperous societies where everyone has the opportunity to achieve their full potential. This collaboration & achievements speak to that future & set an example for generations to come.” U.S. Amb. Natalie Brown during the ACE Global consortium



The African Centre of Excellence in Bioinformatics and Data Intensive Sciences (ACE)

A growing volume of health Data in Africa has the potential to contribute significantly to better health interventions and outcomes. IDI is contributing to closing the big bioinformatics talent gap in Africa by investing in expertise and infrastructure to build a pipeline of bioinformaticians

Through The African Center of Excellence in Bioinformatics & Data-intensive Sciences (ACE), IDI focuses on enhancing research capacity and fostering new scientific discoveries among African scholars in the data intensive sciences.

These scholars from the ACE now comprise four cohorts—Cohort 1 (34 members), Cohort 2 (17 members), Cohort 3 (15 members), and Cohort 4 (18 members). The majority of the scholars are Makerere University graduates, including 69 Master’s degrees and 15 Ph.D. candidates. Additionally, the ACE has generated eight staff publications and secured four grants centered around harnessing data science for health discovery and innovation.

The ACE is currently hosting the National Sickle Cell registry of over 5,000 patients with sickle cell disease enrolled across Uganda and a mobile application which is helping adolescents with epilepsy to cope with the disease through building resilience and self-management skills.

The ACE is also using Natural Language Processing (NLP) to address public health challenges like misinformation during the COVID-19 pandemic. The ACE team developed an automated 24/7 AI chatbot to reduce health practitioners’ workload and improve patient care and is using generative AI to digitize and contextualize the Ministry of Health’s pandemic preparedness guidelines in a native African language. This work is supported by a Bill and Melinda Gates foundation grant.

Future Outlook

The Research department aspires to continue building capacity into high impact, cutting-edge areas such as genomics, immunology, and epidemiology, to inform the development of more effective infectious diseases surveillance, prevention and treatment strategies. Collaborations with international partners and interdisciplinary approaches will be a key part of those aspirations especially as the department embraces artificial intelligence and data-driven research.





“ *What I like about IDI Kasangati, it is good for us to always network and has given me that chance to know that I am not alone. When we come to studies, we get to know each other and we help each other not only in HIV issues but also in other ways.*
~ TGM Twekuume Study under Research Department at Kasangati Site

“ *Bioinformatics has enabled me to combine my passion for immunology, mathematics, and data science to advance vaccine and drug development for TB and cancer. Funding through ACE has supported both my research and tuition, first during my Master of Science in Bioinformatics and now in my PhD as a SHE Data Fellow*
~ Research Fellow under ACE

“ *We received training and skills -and services have been brought closer to us without us struggling to come. This is a very good, we find it very easy to tell peers what we are going through because they know us very well but also it is good to empower our community with skills and knowledge about PrEP and STI testing this will keep us alert*
~ TGW Peer Study





Global Health Security (GHS)

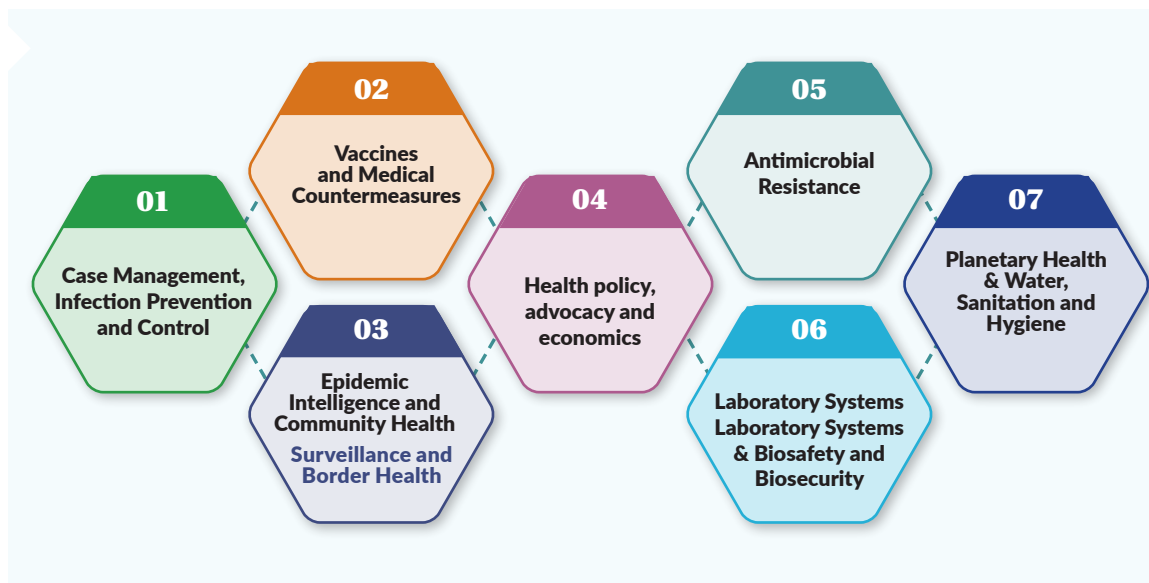
The Global Health Security Department remains a key health security partner to the Government of Uganda [GoU] and increasingly to partners in the Africa region with a goal to prevent, detect and respond to infectious disease threats.

This year, the programme synthesized its approach into 7 key areas as shown below.

Thematic Areas

18

Active projects during the year

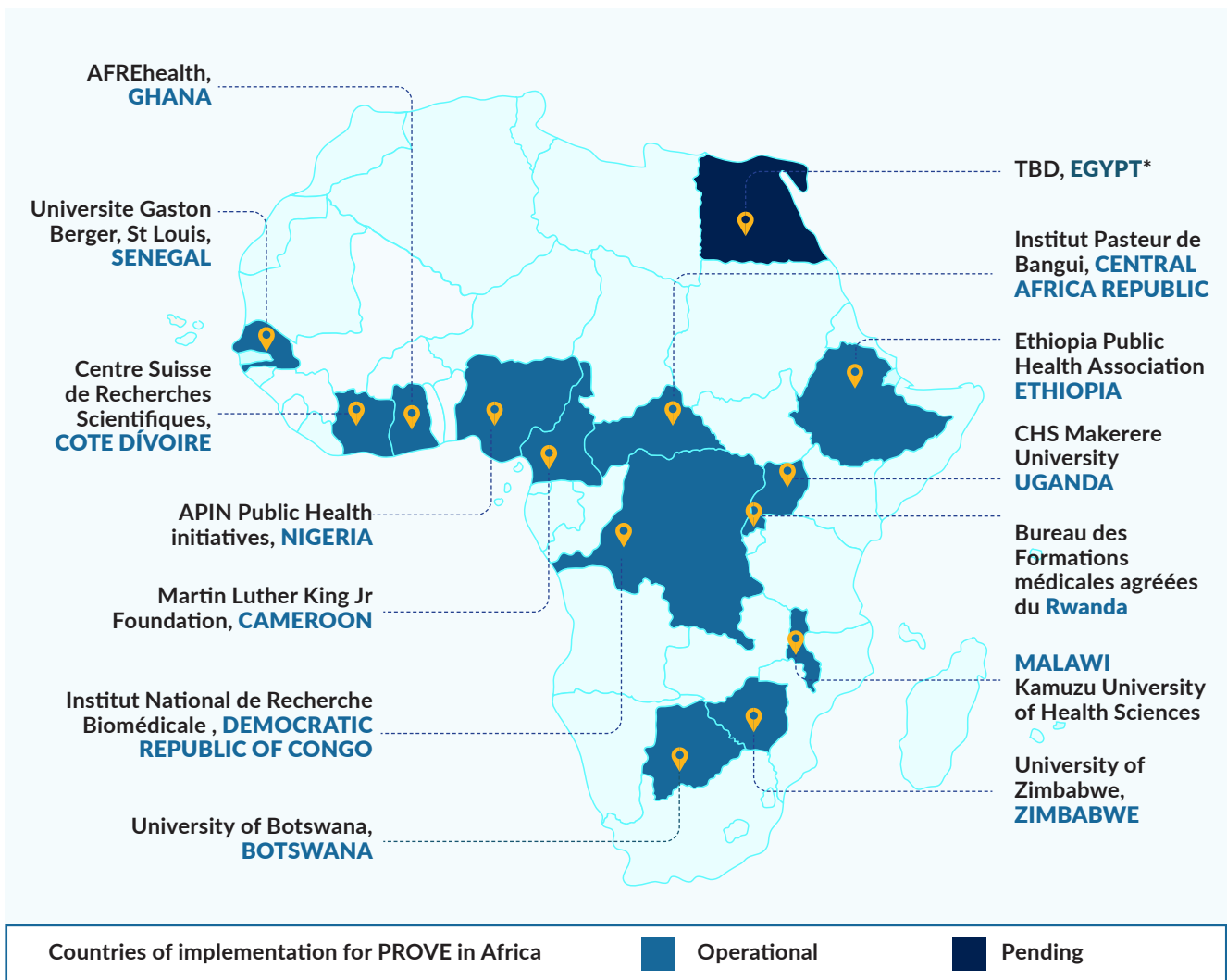


Global Health Security Programming in Africa

The IDI-led consortium in partnership with the African Forum for Research and Education in Health [AFRE-Health], continued to make in-roads to supporting National Public Health Institutes [NPHIs] at Ministries of Health (MoH) in 13 African countries through the Programme for Research in Vaccine Effectiveness (PROVE) in Africa.

The consortium comprises of academic institutions which are strengthening capacities and capabilities for disease outbreak preparedness and response in 5 regions of Africa in parallel with implementing a generic research protocol for evaluating COVID-19 vaccine effectiveness. The progress in rolling out the protocol across Africa Union Member states is shown in the following figure.





Leveraging HIV Programming for COVID-19 Vaccination in Uganda

The program worked towards implementing and integrating sustainable strategies for COVID-19 vaccination, while also enhancing the coverage of routine immunizations across the country. The program strategically leveraged the expansive reach of the CDC PEPFAR network in Uganda, fostering collaborations with key partners such as Mildmay Uganda, Rakai Health Sciences Program (RHSP), The AIDS Support Organisation (TASO), and the existing IDI PEPFAR mechanisms.

This concerted effort aimed at not only addressing immediate challenges but also laying the groundwork for a resilient and comprehensive response to ongoing and future health crises.



53% of 172,655 Persons Living with HIV accessing care in 106 facilities were screened for COVID-19 vaccination status. Of those screened, 34%, 26%, and 5% received 1st, 2nd and booster doses of the COVID-19 Vaccine.

Ebola Sudan Virus Disease Outbreak-Response Support to Ministry of Health, Uganda

In September 2022, the Uganda Ministry of Health declared an Ebola Sudan Virus Disease (SVD) outbreak. IDI mobilized critical resources worth \$3.8M from the US Centers for Disease Control and Prevention (US CDC), \$13,000 from the US Department of Defence [DoD] and \$50,000 from Resolve to Save Lives (RTSL) to support the national response. Front-line responders were seconded to support the Incident Management Team. The regional Public Health Emergency Operation Centers [PHEOC] set up during the COVID-19 response were utilised for the outbreak response coordination.

IDI was a key partner in the ministry's response that enabled control and declaration of end of the Ebola outbreak within 113 days



Case management drill during 2022 Ebola outbreak response

279

healthcare workers trained for deployment to the different Ebola Treatment Units

Case Management and Clinical Care: IDI in collaboration with the WHO country office and other partners supported MoH in the set-up and operationalization of Ebola Treatment Units (ETUs) at Mubende, Fortportal and Entebbe Regional Referral Hospitals [RRHs].

18.3%

Utilization rate for deployed novel anti-filoviral agents

Strengthening access to Medical Counter Measures: Efforts to strengthen access to EVD novel therapeutics was an important part of the national response. IDI provided technical support to the Ministry of Health in policy development for the deployment of Remdesivir and MBP134. These were made accessible within 14 days of outbreak declaration. Clinicians were trained to deliver novel therapeutics under the compassionate use and expanded access framework.

310

EVD-related evacuations coordinated.

Surveillance and Safe Evacuation:

IDI supported efforts to strengthen community surveillance through contact tracing and active case finding. Suspected and confirmed cases were safely linked to care through the Emergency Medical Services teams.

955

National, regional and district laboratory officers trained

Laboratory Rapid Training:

As a national laboratory capacity building partner, IDI worked with WHO Uganda to train laboratory responders from four high-risk health regions in sample management, biosafety and biosecurity.



Infection Prevention Control (IPC):

A RING strategy for a targeted circular area: IDI and other partners supported the ring approach that rapidly deployed IPC, Water and Sanitation [WASH] measures in health facilities and community locations within a radius of 1km from confirmed cases. This strategy was instrumental in interrupting the transmission of the outbreak.



Psychosocial support session ongoing in Entebbe

Community Engagement

IDI collaborated with the Ministry of Health to support district efforts to map and mobilize available community task force members at the Village, Parish, and sub-county levels, in order to strengthen community response structures. IDI supported the activation of 7 sub-counties/division task forces, 27 parish task forces and 234 village task forces in Jinja and supported village-level dissemination of available risk communication materials during field engagements.

All these efforts contributed to the interruption of transmission within 69 days. On 11th January, the Ebola outbreak was declared over by the Ministry of Health. Uganda and World Health Organization.



Dr Mohammed Lamorde:
Chairperson National Task Force Case Management Pillar for Ebola Sudan Virus outbreak response.



During the Ebola Outbreak, IDI gave us a committed and dedicated doctor to support the case management pillar, and the team did a commendable job. -

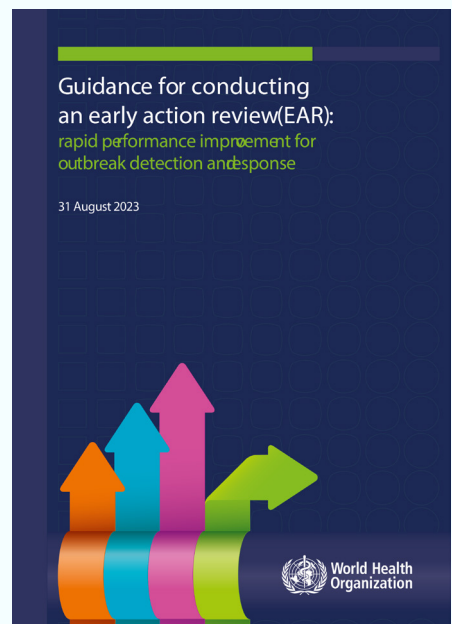
Hon. Jane Ruth Aceng - Minister of Health

Fast-tracking the Implementation of the Uganda National Action Plan for Health Security

Uganda is a signatory to the International Health Regulations [IHR] 2005, which aims to prevent the spread of disease and avoid unnecessary interruption to travel and trade due to public health hazards.

Following the Joint External Evaluation [JEE] in 2017, IDI has continued supporting GoU to domesticate the International Health Regulations by accelerating the implementation of the NAPHS. IDI provided public health legal expertise, and health policy technical assistance to support the parliamentary health committee to fast-track the new legislation of the Public Health Act [2023]. The act empowers GoU and stakeholders to effect measures to prevent and respond to public health threats and emergencies.

IDI also supported GoU pilot and roll-out the 7-1-7 timeliness framework for outbreak preparedness and response in Uganda. The WHO adopted the 7-1-7 framework in the guidance for Early Action Reviews.



<https://www.who.int/publications/i/item/WHO-WPE-HSP-CER-2023.1>



Establishment of Regional Public Health Emergency Operations Centers

As part of the decentralization of health security and leveraging the PEPFAR platforms for disease outbreak preparedness and response, IDI partnered with the National PHEOCs to support the set up of three regional PHEOCs in West Nile, Mbale [Eastern] and the Kampala Metropolitan Area [KMA].

These centers serve as regional nodes for coordinating preparedness and response efforts to public health events in the regions. During the reporting period, IDI, in conjunction with OPM, supported the Mbale, West Nile and Kampala Regional PHEOCs to undertake multi-hazard assessments and develop district-specific seasonal calendars to enhance the prediction and forecasting of public health threats.

Active case surveillance at a farm in West Nile informed by seasonal calendar preparedness actions

Acute Febrile Illness Cohorts for Pathogen Discovery and Diagnostics Evaluation

Acute Febrile Illnesses [AFI] cohorts are a platform for emerging diseases surveillance, pathogen discovery and diagnostics evaluation. Since August 2022, IDI has piloted surveillance of AFIs at Jinja RRH implemented under the Uganda National Integrated Sentinel Surveillance program with funding from the US CDC. This is a MoH initiative to consolidate all national disease surveillance activities into one framework to enhance epidemic intelligence. At the end of June 2023, 407 participants were enrolled in the study and laboratory testing for arboviruses was activated in collaboration with the Uganda Virus Research Institute [UVRI].

Additionally, through funding from Pfizer, IDI continued to maintain an AFI cohort of patients presenting with high fevers at Mubende RRH and Arua RRH. The study utilizes next-generation sequencing [NGS] and other advanced diagnostic techniques to determine aetiological causative agents in patients with presenting AFI. The programme was crucial in building the capacity to identify and safely handle high-risk febrile patients, including during the SVD outbreak in Mubende RRH. This work is implemented in collaboration with Johns Hopkins University, United States.



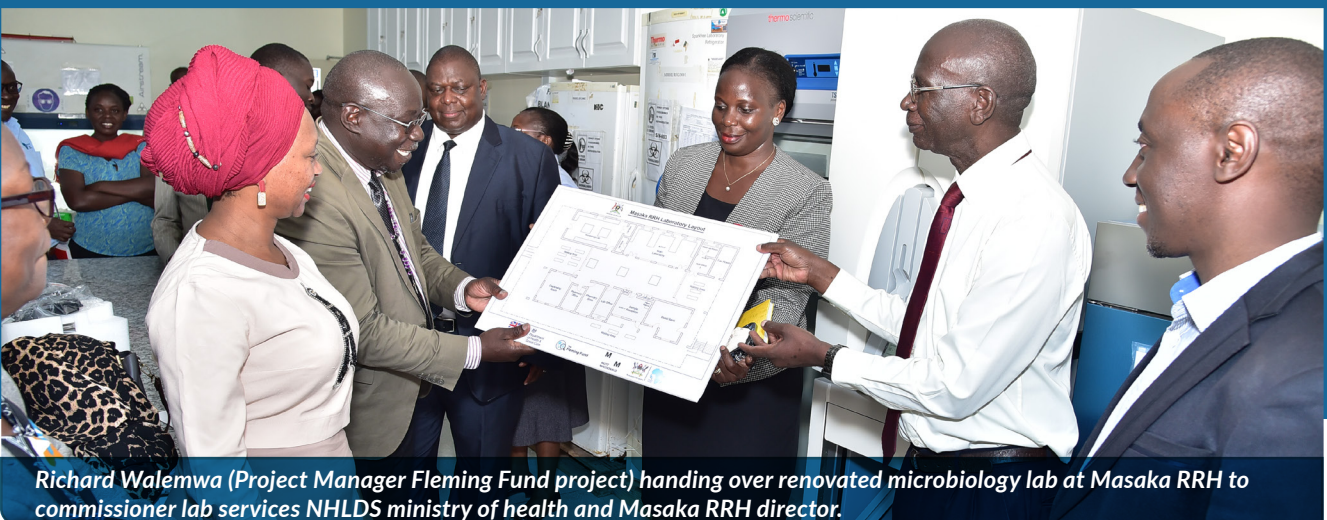
Strengthening Antimicrobial Resistance [AMR] Surveillance Capacities in East Africa

IDI in partnership with the UK-AID Fleming Fund and US CDC, supported the National Microbiology Reference Laboratory [NMRL] at MoH to maintain its CAP accreditation. In addition, the IDI renovated 5 microbiology laboratories, installed state-of-the-art equipment and supported the surveillance of quality-assured AMR data for national use and submission to WHO Global Antimicrobial Surveillance System (GLASS).

AMR programming at IDI has expanded to include the WHO Enhanced Gonococcal Antimicrobial Surveillance Programme and the Antimicrobial Use, Consumption Surveillance and Stewardship [Fellowship] Capacity building for Tanzania MoH.



The HOD handing over renovated microbiology lab at MUST to the dean of medical school and HoD medical microbiology department.



Richard Walemwa (Project Manager Fleming Fund project) handing over renovated microbiology lab at Masaka RRH to commissioner lab services NHLDS ministry of health and Masaka RRH director.

Future Outlook

For the future, GHS programme plans to point-focus its scope towards the establishment of Centers for Excellence for the 7 Program Areas that the team has identified: Antimicrobial Resistance (AMR); Laboratory, Biosafety and Biosecurity; Epidemic intelligence and community health, Case management and IPC, Vaccines and Medical Counter Measures, Planetary health and WASH; Health policy, advocacy and economics

Additionally, the programme plans to introduce scholarships to support global health security programming as part of the Sewankambo Scholarship scheme. This program is designed to strengthen capacity-building endeavors, facilitate knowledge exchange, and foster leadership development in the realm of global health security throughout the African continent.



“ On behalf of the 13 local district governments and Arua City that comprise the West Nile Region, I commend IDI for its collaboration and partnership, as well as for taking a leading role in preparing the region for epidemic response. You have significantly strengthened our health systems, enhanced the capacity of our healthcare workers, equipped our health facilities, supported health financing and medical logistics, and improved health leadership and governance. We reaffirm our commitment to further strengthen this complementary partnership to provide quality health services
~ Charles Ichogor, Resident District Commissioner, Arua City

“ “We greatly value IDI’s extensive range of services and its community-based approach, which emphasizes collaboration with all stakeholders to ensure the health and productivity of our people. If IDI were a female partner, we would gladly commit to a lifelong partnership. We are grateful for your impactful interventions in Arua and beyond. As someone from the border community, which is particularly vulnerable to outbreaks, I sincerely appreciate your dedication to serving our border population. With IDI’s presence, we feel secure.”
~ Moses Adriko, Secretary of Finance, Planning and Administration, Arua City

“ The open-mindedness and collaboration within the IDI team have been remarkable. My colleagues at IDI have always been attentive and willing to share their knowledge and experiences. This collaborative work dynamic has enhanced my professional skills and enabled me to build strong and lasting professional relationships -
~ Togtoga Lebem Site Data Manager PROVE Senegal (PROVE in Africa)





Health Systems Strengthening (HSS)



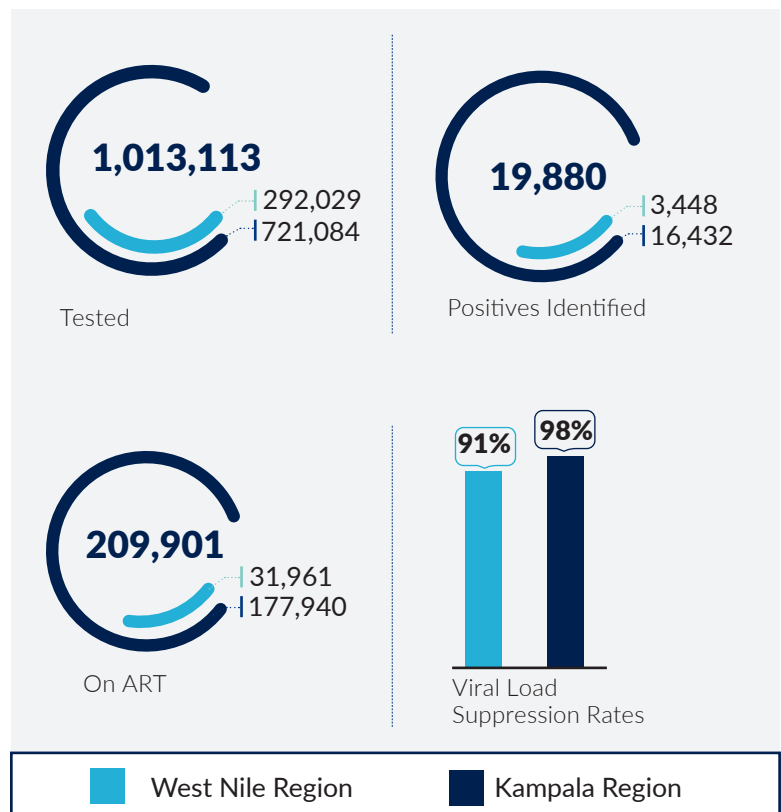
My 6-year-old Child was able to become suppressed after a long time of non-suppression when I had already given up on him because he would refuse to take drugs on time and feeding was a big problem. I thought he would die. However, when our Community Linkage and Referral Assistant -Driciru Joy started to provide home based care/Intensive Adherence Care (IAC) and advised me on how best I could feed my child and give him drugs according to the prescribed time, I started to see some change and after 6 months my child Aitaa has now become suppressed. I am grateful to PEP CBO and IDI for supporting us as HIV positive clients in this sub county

Narrated by Masiana Driciru from Offaka subcounty, Madi Okollo District.

Through the HSS programme, IDI is the lead PEPFAR/ CDC implementing partner for comprehensive HIV services in the Kampala and WN regions. IDI also implements USAID OVC Inter-regional Activity in Wakiso, Mid-West and West Nile regions; a USAID TB control program in Karamoja; CDC National KP CSO capacity building programs; and National TB programming through the USAID Local Partner Health Services TB activity.

Contribution to HIV Epidemic Control in the CDC Kampala and West Nile regions

In FY2022/23, the programme maintained 209,901 People Living with HIV (PLHIV) on treatment through the PEPFAR/ CDC funded Kampala and West Nile regions, with 95% of these being virally suppressed by June 2023.



SDGs



DREAMS

The DREAMS Program aims at reducing HIV incidence by delivering a package of interventions to directly address the structural drivers that increase the risk of violence and HIV infection among adolescent girls and young women (AGYW). Guided by the latest scientific literature, the program reaches the most vulnerable AGYW populations to address key risk and vulnerability factors associated with HIV acquisition including behavioral and socio-economic interventions. Among other interventions, the program specifically enables AGYW to acquire vocational skills and thus reduce their vulnerability.

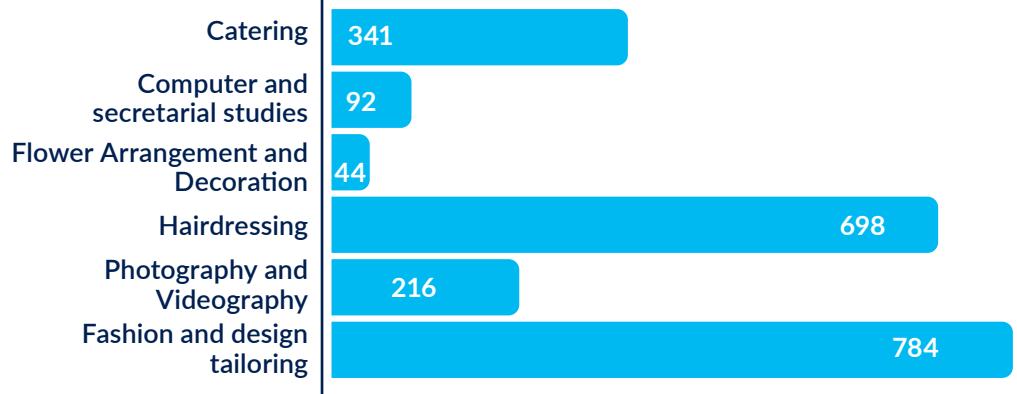
42,364

AGYW enrolled on the DREAMS program in Kampala Region with 74% receiving the service package.

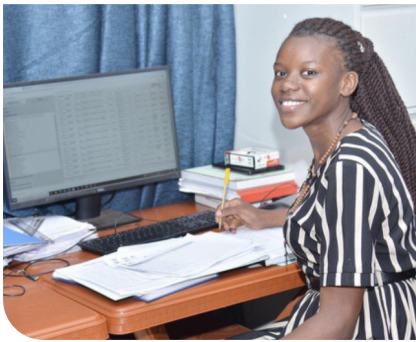
2,175

Girls received vocational skilling

Vocational skills delivered by the DREAMS program



Voices of the DREAMS Girls



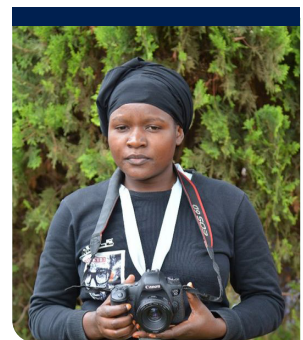
Daphine Namukasa
| 23 years old

Before DREAMS, I battled addiction, risky behavior, and depression due to family struggles. When DREAMS came to my village in October 2021, I found supportive mentors who listened without judgment. Opting for HIV self-testing brought relief when it came back negative. Stepping Stones sessions boosted my self-esteem and taught me about safer sex and financial literacy.

I became passionate about the program, eventually becoming a peer leader and joining as a paid volunteer. Through savings and support from VSLA groups, I enrolled in Makerere University for Social Sciences. My dream is to be a Monitoring & Evaluation Officer, and with DREAMS, I'm on my way. Thank you for giving my life purpose.

Before DREAMS, I lived a risky life, engaging in multiple sexual relationships to survive after becoming a double orphan at 14. Since joining, my life has changed for the better. Through DREAMS, I received valuable services like Stepping Stones sessions and HIV testing, which I learned were crucial for my health. After testing negative for HIV, I gained knowledge about the risks of multiple partners, family planning, and communication skills. Additionally, I received training in financial literacy and joined the Sky Youth Group for saving. I pursued my passion for photography and videography, becoming the top student in my class. Now, I earn income from videography projects like weddings and birthdays, allowing me to support myself without relying on men's money. I have a goal of buying my own equipment.

Recently, I was hired as a paid trainer at Riviera Media, where I'll teach other DREAMS girls photography and videography skills, empowering them to pursue their dreams.



Kwagala Mariam
| 22 years old





The USAID Local Partner Health Services -TB Activity (LPHS)

The LPHS-TB Activity continued to support the National TB and Leprosy Program’s efforts to contribute to the reduction of Uganda’s TB burden by 2026 through the scale-up of evidence-based high-impact interventions towards the achievement of the End TB strategy targets of 90% TB treatment coverage and treatment success rate of all TB cases in Uganda. Nationwide, TB cases notified continued to increase from 83,861 in Jul 2021-June 2022 to 70,539 in Jul 2022-June 2023.

LPHS-TB Activity further supported the nationwide Community Awareness Screening Prevention, Testing, and Treatment for TB (CAST TB) Campaign. The support entailed national coordination efforts and tracking of three CAST TB episodes, realizing significant contribution to national case-finding efforts through community approaches of hotspot screening, contact tracing, and door-to-door household visitation.

These efforts contributed 16% (3,750) of cases in March 2022, 33% (8,086) in September 2022, and 10% (2,256) in March 2023 of total notifications nationwide for the respective quarters in which CAST was implemented.

25,000+

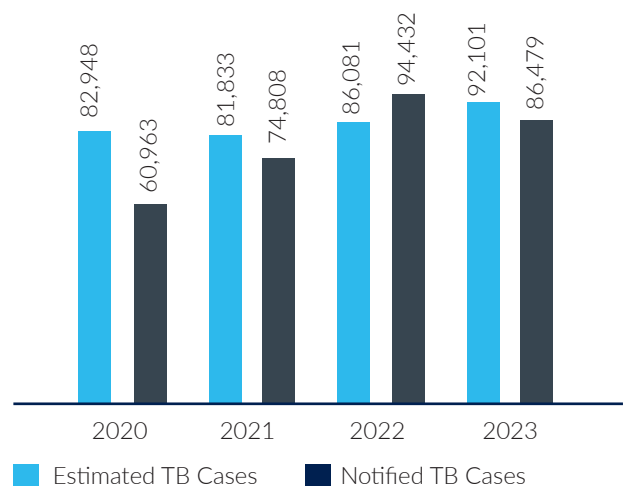
Number of TB Patients served under LPHS and PACT out of 93,000+ of national number

36%

of TB patients in Uganda are directly supported by IDI with an estimated **95%** TB case finding achieved

USAID Program for Accelerated Control of Tuberculosis (PACT) in Karamoja – Three years strong.

Since baseline, through the three years of USAID PACT-Karamoja TB activity implementation there have been notable achievements in TB TSR from 52% to 89%, improved cure rate from 28 to 78%, and improved TB case detection rate from 58% to 119% (Reference DHIS-2). These accomplishments are greatly attributed to contextualized multi-faceted approach in strengthening health systems at health facility and community levels.



Graph showing TB Case findings

USAID's Orphans and Vulnerable Children Inter-regional Activity

On 26th May 2023, IDI publicly launched the USAID Orphans and Vulnerable Children Inter-regional Activity; a five-year prime award worth \$17.5m running from September 2022 – September 2027.

The goal is to prevent new HIV infections and support empowerment efforts among orphans and vulnerable children (OVC) and adolescent girls and young women (AGYW). Its scope is 11 districts (Wakiso, Arua, Madi-Okollo, Nebbi, Pakwach, Kiryandongo, Masindi, Kikuube, Hoima, Kagadi, and Kibaale) and 2 cities (Arua and Hoima) in 3 regions of Uganda.



A social worker conducting a home visit in Pakwach district at the home of one of the beneficiaries



49,994

beneficiaries (including 5,671 children) from HIV affected households were served with comprehensive OVC packages including Health, Nutrition, Economic strengthening, and social protection services.

2,540

adolescent boys in Wakiso District were reached with No Means No training to prevent sexual violence.

403

Village saving and loans association (VSLA) groups were formed with 8,419 direct OVC beneficiaries reached. Cumulative savings of over **Ugx. 524million** reported through the savings groups.

Voluntary Medical Male Circumcision (VMMC)

123,690 eligible males benefited from the comprehensive VMMC package (including health education, testing services, preventive measures like PrEP and PEP etc). This package entails thorough health education covering the advantages of VMMC, especially in HIV prevention. It also encompasses various risk reduction strategies such as promoting abstinence, faithfulness to sexual partners, proper condom use, screening for eligibility for medical circumcision, and referring individuals with underlying medical conditions for appropriate management. Additionally, it involves screening for sexually transmitted infections using a syndromic approach, referring those testing positive for treatment, performing the circumcision procedure, and providing post-procedure follow-up care.

As a proxy of the quality of service, only 0.1% clients that were circumcised reported having an adverse event. This is markedly lower than the 2% acceptable by MOH, PEPFAR and WHO.

Approximately 7,276 to 8,246 new HIV infections were averted in the period. VMMC continues to be the main health service that targets adolescent boys and men and is continually enriched with services aimed at reducing the risk, incidence and prevalence of HIV. Some of the enriched services include GBV support, PEP and PREP services.



61,847

Number of Men circumcised



COMMUNITY VOICES



“

I didn't expect to give birth to an HIV-negative baby, but with the support of my treatment supporter, I received counselling on adhering to my ART treatment and proper nutrition. This helped me achieve viral load suppression, and my baby tested negative in all three PCR tests. I am very happy that the Activity continues to monitor both my life and my baby's.

19-year old resident of Panyimur, Pakwach District - supported through the USAID-funded OVC Inter-Regional Activity which is implemented by IDI



“

I spent two months at home feeling sick - when I was diagnosed with TB, I had lost close to 35kgs and was afraid that TB couldn't be cured. But thanks to the dedicated healthcare workers, who even brought us medicine when we couldn't afford to go to the hospital, my husband and I completed our treatment and were healed. I'm so grateful for the support we received. I advise everyone to collaborate with community healthcare workers—get tested and get treated. TB can be cured, just like I was.

38-year old resident of Kisenyi, supported through the USAID-Local Partner Health Services -TB Activity

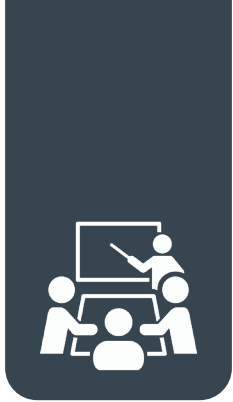
“

FETCHA-K had only one donor and a single project. After the resource mobilization training -we gained valuable skills and since then, we've expanded dramatically: we now manage six diverse projects and have extended our services to the Yumbe Middle Refugee Settlement.

This success isn't accidental; it's a direct result of the support from IDI. The resource mobilization team and the CSO mechanism have profoundly impacted our operations and beyond. We have also shared our knowledge with other CSOs, multiplying our impact. We are deeply grateful to IDI, and we hope for continued support from PEPFAR and CDC to keep this momentum going

Project Name	Year	Amount	Contact
PACE	2020-2022	4,560,000	Adrienne
PACE	2012-2013	152,243,000	Adrienne
PACE	2012-2013	15,000,000	Treatment Support
PACE	2011-2012	3,069,000	HIV/AIDS
PACE	2012-2013	3,660,000	HIV/AIDS
PACE	2013-2014	3,500,000	HIV/AIDS
PACE	2015-2016	1,200,000	HIV/AIDS
PACE	2017-2018	55,866,000	HIV/AIDS
PACE	2018-2019	74,529,000	HIV/AIDS
PACE	2019-2020	36,528,369	HIV/AIDS
PACE	2019-2020	68,556,738	HIV/AIDS
PACE	2020-2021	49,200,000	HIV/AIDS
PACE	2021-2022	74,200,000	HIV/AIDS
PACE	2022-2023	76,463,250	HIV/AIDS
FECHA-K	2008-2018	89,125,000 (US\$)	Lincoln
The AIDS Support Organization	2022	12,944,000	Malaria Prevention
The U.S. President's Emergency Plan for AIDS Relief (PEPFAR)	2022-2023	52,500,000	Prevention of new HIV infections among key populations

FECHA-K supported under the National CSO Mechanism project with funding from CDC



Training and Capacity Development (TCD)

In FY2022/23, the Training Programme expanded its reach in terms of quantity and variety of courses provided, diversified revenue streams, and enhanced quality of service delivery. The programme reached a wider stakeholder base, ultimately training and mentoring 11,813 healthcare providers in diverse skill sets relevant to the evolving healthcare landscape.

Among the 90 conducted courses, two were delivered online. Distance follow-up and remote technical assistance through ATIC were extended to 3,972 healthcare workers.

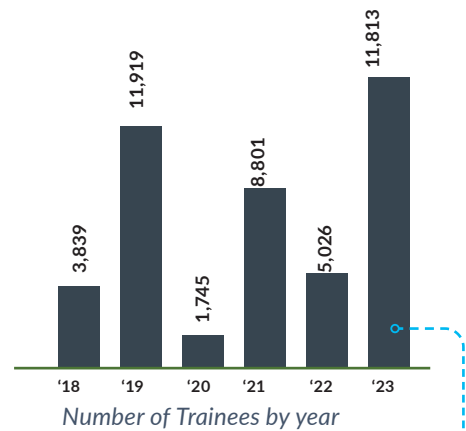
Special emphasis was placed on growing the online presence, leading to a substantial rise in online trainees from 473 to 545.

The team successfully initiated and implemented various projects including the following:

- The AMR CQI project at Masaka Regional Referral Hospital focused on creating a replicable integrated antimicrobial stewardship capacity-building model for all regional hospitals in Uganda, aiming to promote the responsible use of antibiotics.
- With funding from the Islamic Development Bank, 9,899 Village Health Teams were trained under the Mobile Phone-based Interactive Training Initiative for Community Health Workers (MITIC) project in Uganda.

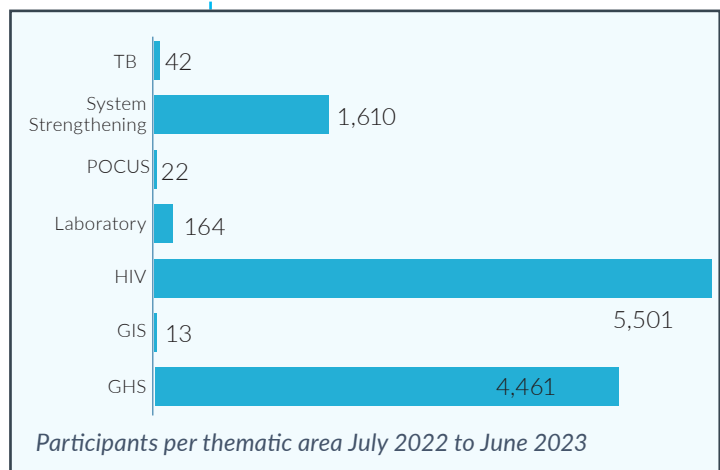
Reach and impact

The Training Programme reached a total of 11,813 trainees, bringing the cumulative number of IDI trainees since inception to 67,672.



The programme focused on building capacity within the team to retain and grow our relevance in developing new courses such as:

- Production of alcohol-based hand rub,
- Resource mobilisation,
- Grant, financial management, and compliance,
- Basic HIV counselling,
- Good clinical laboratory practices.



Curriculum Development & Adaptation

Over 15 online and classroom-based curricula were developed during the year, with two curricula attracting a significant number of participants from other African countries. The alcohol-based hand rub (ABHR) production online curriculum has been rolled out in Uganda and Kenya and is now being piloted in Malawi.

The online TB and HIV management course attracted local and international trainees from South Sudan, Zimbabwe, and Zambia. The eIDSR course was digitalized.

In collaboration with IDI's Uganda Academy for Health Innovation and with funding from the Islamic Development Bank, the team developed the Interactive Voice Response (IVR) based curriculum in six local languages for training Village Health Teams (VHT) on infection prevention and control and various aspects of COVID-19 prevention and management. A total of 9,899 VHTs received the Interactive Voice Response-based remote training.

Internally, we supported the Human Resources department in developing and delivering the online anti-sexual harassment course.



Training, Mentorship and Post training support

The proportion of self-sponsored trainees for the courses increased by 29%.

An additional seven UPDF health facilities were enrolled into the US Department of Defense-funded Uganda People's Defense Forces (UPDF) Partnership for Sustainable HIV Epidemic Control Project exceeding the 500 health workers-capacity target. Labs in UPDF health facilities were provided with assorted lab items in order to absorb an additional 17 health facilities into the ECHO system.

Spotlight on Training Impact



TCD continued to extend our impact beyond Uganda through collaboration on the Programme for Research on Vaccine Effectiveness (PROVE) project to provide online REDCap training in 15 African countries.



The programme continued its collaboration with the University Research Council (URC) and the U.S. Department of Defense to improve management of HIV patients at Uganda's military health facilities.



The programme continued equipping laboratory professionals with the skills in biosafety and biosecurity management, empowering them to safeguard both communities and the environment from the potential risks associated with handling infectious agents in their laboratories.



I would like to thank you, for your enthusiasm and for making the sessions interactive and highly informative. Attending these sessions has been truly worthwhile, and I have gained a lot from them. —Makerere University medical student



HIV Guidelines Development:

Collaborated with the Health Systems Strengthening programme to support the development and rollout of revised consolidated guidelines for HIV prevention, care, and treatment in Uganda.

Antimicrobial Resistance Curriculum:

Partnered with the IDI Fleming Fund project and Masaka Regional Referral Hospital, with funding from Pfizer, to lay the foundation for creating the Integrated Management of Antimicrobial Resistance curriculum.

Medical Student Training:

Collaborated with Makerere University and Islamic University in Uganda to train over 400 5th-year medical students in HIV management at IDI.

Key Partnerships & Collaborations



Online Course Creation:

Teamed up with GHS to create an online Population Connectivity Across Borders (PopCAB) course.

Disease Surveillance Support:

Partnered with Global Health Security (GHS) programme to assist the Ministry of Health in reviewing, updating, and digitalizing the electronic Integrated Diseases Surveillance and Response (eIDSR) training.

Vaccination Training:

Conducted training for approximately 2000 Vaccination Champions in the Wakiso district through continuous engagement via SMS/IVR messages.

Laboratory Services Collaboration:

Worked with the Uganda National Health Laboratory Services to contribute to programme success through internal capacity development for IDI staff, support with guidelines, and laboratory programming.

Future Outlook

The training and capacity development program will continue to evolve to meet emerging needs and ensure continuous quality improvement including working towards ISO 15189 Certification and other international accreditations





“

When I started my facility, I had challenges including cases in ultrasound scan. When I got to know about the POCUS training, i took it up. With the skills i gained, we can now support more patients at the facility ably! Thank you IDI and the training department.

~ Dr Mike, owns private facility in Kawempe

“

I attended the online TB and HIV Comprehensive management courses at IDI. Since I work in Kisoro, distance is a challenge attending such trainings physically in Kampala. This was a great opportunity for me and I was also able to practise at my facility giving me first hand experience even with an online course.

~ Diana, Nurse Midwife in Kisoro (working at a HCIII

Trainees pose with their certificates after a DREAMS training



“

At an individual level, I have learnt a lot through the ECHO interactions, presentations and the conclusion from the experts for example, in areas of resistance, mutations, high viral load and adherence issues. We are being empowered and becoming experts in the field. We are understanding how to go about the complex cases and handle them more effectively

Sergeant Michael Mbirimu, Counsellor, 2Division Hospital Mbarara

UPDF DHIV ECHO





Prevention, Care and Treatment (PCT)

The PCT programme continues to provide multidisciplinary specialist patient-centered prevention, care and treatment for adolescent and adults with HIV. Other services include provision of a platform for clinical trials and other research, trainings, support supervision, mentorship for both local and international health care workers.

In this reporting period, the programme reviewed the accuracy, reliability and cohesiveness of data generated and stored in its clinic electronic medical record system.

The programme further adapted lessons from the recent pandemic to become more resilient.



Prevention of Mother to Child Transmission and Early Infant Diagnosis

The goal of the Uganda AIDS commission's prevention thematic area is to reduce new HIV infections by 65% among adults and youth, and to reduce new paediatric HIV infections to 5% by 2025.

The program supported this goal through its Prevention/ Elimination of mother-to-child program which promoted identification, treatment, adherence to ART and retention of pregnant women, breastfeeding mothers and their exposed infants. In addition all mothers were tested for Hepatitis B and syphilis. Family planning services were provided for 765 breastfeeding and non-pregnant women in this period.

576 pregnant mothers cared for with 87% sustaining viral suppression

100% screened for gender based violence. Challenge of non-disclosure to partners continues

187 babies completed follow-up in the early infant diagnosis (EID) clinic and **all (100%) HIV Negative at 18 months**

4 food demonstrations and 3 peer support meetings held to equip patients



Cervical Cancer

According to the World Health Organisation, women living with HIV are six (6) times more likely to develop cervical cancer compared to those without HIV. The programme supported screening and treatment of pre-cancer lesions and vaccination against Human Papilloma Virus (HPV) in order to prevent cervical cancer in this population. 289 women were found positive on screening and 278 (96%) received treatment.

TB Services

PCT provided prophylaxis for Tuberculosis to 1022 patients, 90 patients were treated for tuberculosis, and 199 contacts of TB patients were traced with 96 of these being children.



HIV Testing Services

Testing services contribute towards achievement of the first out of the United Nations' 95-95-95 targets to end the HIV epidemic by 2030 (95% of people living with HIV to know their status). The programme contributed to this target by focusing on community testing in addition to facility testing.

In the reporting period, 3,140 HIV tests were performed at both the facility and community levels. This threefold increase from last year's achievement was achieved through carefully staged and targeted testing to reach populations at high risk of HIV acquisition in the community.

An average of 56% males were reached in the community with an overall positivity rate of 3.4%. All those found positive were linked to care.

Differentiated Service Delivery Models

Approximately 8,300 patients received care in the reporting period with 94% (7,747) achieving viral suppression targets. These stable patients were profiled and supported to choose from the different patient-centred care models in the community or at the facility.

Over 2,000 patients with comorbidities such as Hypertension, Diabetes Mellitus and patients with common or unique needs like the mental health patients and young adults were managed as groups within the facility-based groups model. This model was expanded to include the drama group and expert clients offering opportunity for peer-peer support and other advocacy.

The Community pharmacy model implemented through the ICEA integrated ART ACCESS application supported 1,806 patients, with community pharmacy refill visits and enabled the related logistics and reporting. 20% of patients were discontinued from this model for various reasons including pregnancy, loss to follow up and new diagnosis of hypertension



Training and Mentorship

PCT supported internship and elective training for counsellors, nurses, undergraduate students and postgraduate students from Makerere university and other public and private tertiary institutions. A total of **297 students** were supported.

The weekly medical education platform hosted by the programme (including journal club, switch meetings, case conference and the Nurses CME attracted both local and international attendees who shared insights and experiences that impact practice and improved patient care outcomes.

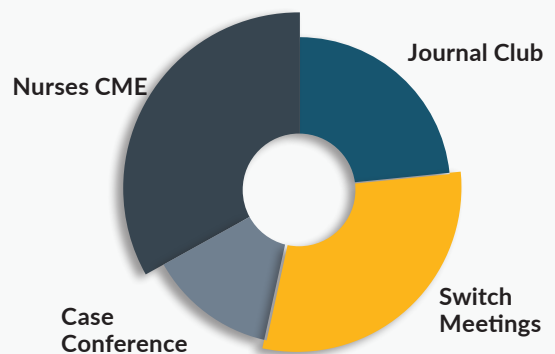


Fig 2: Continous Medical Education

8,300

patients received care with 94% (7747) achieving viral suppression targets.

2,000

patients with comorbidities and patients with common or unique needs were managed as groups within the facility-based groups model.

1,806

patients with comorbidities and patients with common or unique needs were managed as groups within the facility-based groups model.



Academy for Health Innovation

The Academy of Health Innovations Uganda is a sub-programme in IDI, which was established to pilot and roll out innovations in health care. With its existing wealth of experience in the challenging context of the Ugandan health sector and innovation market, The Academy has positioned itself as a reliable partner to introduce, advance, and scale innovations in order to validate them while maximizing their impact.

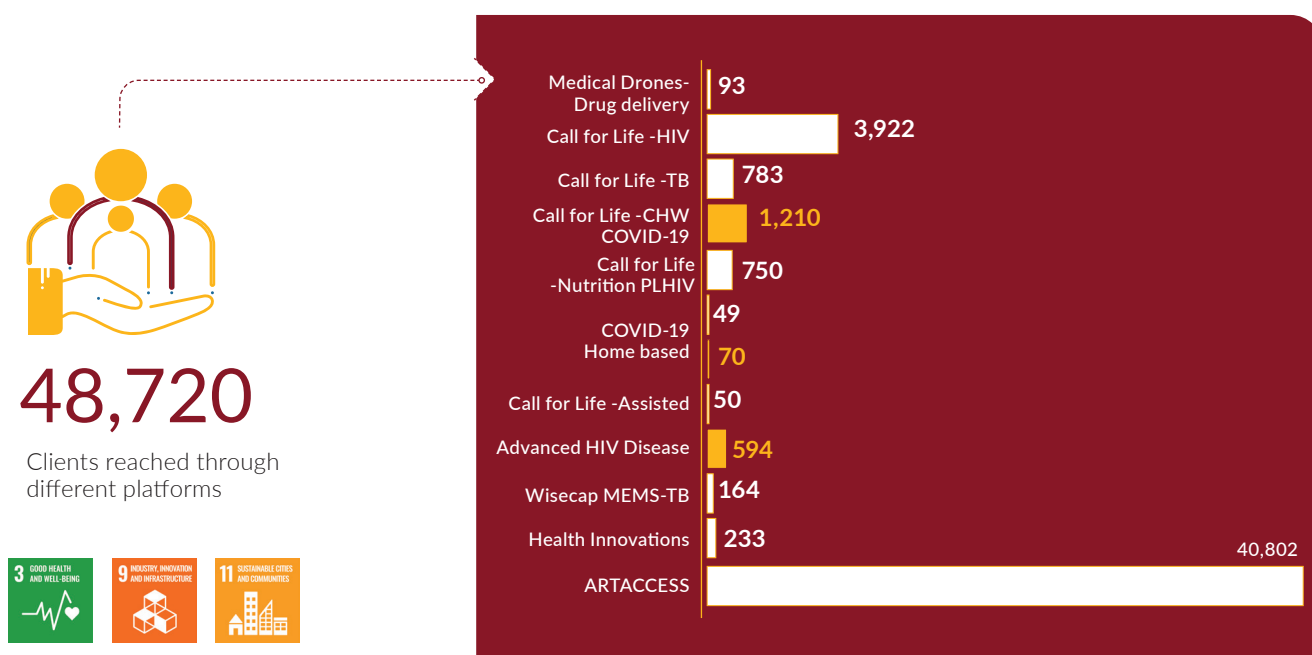


Fig 1: Academy Innovations client reach in 2022/2023

■ Client/Patient Reach

■ Community healthcare worker reach

CALL FOR LIFE (CFL)

The Academy contributed towards the implementation and dissemination of the MOH approved COVID-19 prevention, risk communication, surveillance and community guidelines through healthcare worker trainings using its Call for Life mhealth platform.

The CFL platform was also introduced and successfully tested in multiple African countries including Malawi where it has been adopted for long COVID as part of the PROVE study. The platform has further been deployed to keep in contact with over 5,000 COVID-19 survivors to determine the long term effects that the victims have experienced on their road to recovery.

Plans are underway to use Call For Life in Francophone countries (Senegal & DRC) with a French version of the OpenMRS.

ARTACCESS

The Ministry of Health adopted ARTACCESS, a digital health system that guides remote ART delivery services to support differentiated service delivery through the community pharmacy refill model. The Academy provided the technical support necessary to implement the system in order to document ART refills, facilitate efficient ART delivery through private pharmacies without additional human resource needs, to provide real time communication between pharmacy and HIV facilities regarding status of patient and to monitor ART stock movements between HIV facility and pharmacy.

The Academy has so far enrolled 81 facilities and 125 pharmacies on the program. It has also trained over 500 stakeholders including MOH officials, HIV implementing partners, facility and pharmacy staffs to use the system. A total of 40, 802 HIV clients have been enrolled on the program as of June 2023.



Hub for Artificial Intelligence in Maternal, Sexual and Reproductive Health in Africa – HASH

Under the HASH project, the Academy awarded 10 subgrants in seven African countries to conduct 12-18 months research projects in AI innovations to tackle challenges in Maternal and Sexual Reproductive Health in Sub Saharan African Africa(SSA). A seven member advisory committee comprising of well established professionals in AI and MSRH was formed to develop a strategy for a sustainable HASH network that will outlast the current project funding and lifetime.

Preliminary findings from research that is currently being conducted to document the landscape of AI for MSRH on the continent were disseminated at the COCIS open day, the IDI Science Fair and the inaugural AfricAI conference in Kigali which was held in June 2023.

4th Annual Health Innovations Conference

The Academy for Health Innovation Uganda organized its fourth Health Innovations Conference on “Building Resilient Healthcare Systems Through Innovations” at the Kampala Serena Hotel from December 12th to 13th, 2022.

The conference was attended by over 320 participants, including innovators, health workers, and entrepreneurs. US Ambassador to Uganda, Natalie E. Brown, highlighted the event as an invaluable opportunity to collectively share experiences and innovations, ultimately enhancing the quality of care in Uganda.



“ This conference is a valuable opportunity to collectively take stock of what we are innovating in our different spheres and share experiences that will ultimately improve the quality of care that can be provided in Uganda.

Medical Drones

Community structures in Moyo district have been strengthened to facilitate drone deliveries. Two weather stations have been installed in Dzaipi sub county and Moyo Hospital with the help of the Uganda National Meteorological Authority to ensure proper drone operations.

In Kalangala district, peer leaders (also known as delivery observers) have been trained to prepare and secure the drone landing zone and maintain constant communication with the pilot.

A drone delivery observers' toolkit is currently under development by the drones team.



Patrick Ssesaazi, the Drones' project Coordinator loading drugs onto the drone at Kalangala

Future Outlook

In the upcoming year, the academy will focus on strengthening the use of emerging technologies in the health sector by leveraging collaboration with research partners, international organizations, universities, and pharmaceutical companies.



“ My husband was the first to be tested, and we discovered we were both positive. I started my medicine right away and never missed a dose. IDI treated me like a friend, and because of their care, I’ve lived to see so many more years. I cry tears of joy because I am truly happy with the service and those who provide it.

53-year-old mother of one living in Tororo, supported through the Prevention, Care and Treatment Programme

“

With ARTACCESS you spend less time dispensing the medicine since most of it is just clicks away. We also have the requisition for stock that is electronic instead of paper based which makes it quicker to draft a requisition and get a response from the different parties to make sure that the drugs are received on time.” - IDI 01

Quotes on ARTAccess under The Academy for Health Innovations

“

In terms of the work load, ARTAccess has really benefited us as clinicians. In the years before, there was no way you could get me to talk to you like this on a Thursday. We were busy the whole week. There are days we could go with 400 clients, 350 but these days there is no way we can reach even 300. It is very rare.

“

I benefited a lot from IDI. When my wife was pregnant, we found out she had HIV, and she eventually passed away. I got TB and was referred to IDI. From the moment I started my treatment, I felt my life coming back. The team at IDI treats everything and genuinely cares about making sure you’re okay. I have so much joy now because of them.

50-year old resident of mulago, supported through prevention, care and treatment programme





Core Laboratory

100+

clinical trials supported

120,000+

tests conducted in FY2022/23

>80%

customer satisfaction achieved

The IDI Core Laboratory is accredited by the prestigious College of American Pathologists (CAP), the world's premier lab accreditation body. It has a rich history of supporting ground-breaking clinical trials and responding to public health crises, such as the recent COVID-19 pandemic.

In the fiscal year 2022/23, the laboratory continued to provide high-quality laboratory services. Its extensive range of services included haematology, clinical chemistry, immunology, serology, molecular biology, parasitology, and urinalysis.

The lab contributed to the sustainability of IDI and also provided world class world-class laboratory services, for a variety of research studies including clinical research trials in Uganda and beyond.

Looking ahead, the IDI Laboratory Services programme aims to become a regional biorepository hub, to produce knowledge products, offer consultancy services, and enhance training programs to further solidify its position as a centre of excellence. Active involvement in professional societies such as the African Society of Laboratory Medicine (ASLM) will further enrich the programme's network.



“

Thanks to the reliability and accuracy of the laboratory data produced by the IDI Core Laboratory, our Clinical Trial Unit has consistently been included in every NIH/DAIDS funding cycle. This partnership not only enhances our research capabilities but also significantly contributes to improving health outcomes. We deeply appreciate the exceptional services provided by the IDI Core Lab

Prof. Mary Glenn,
Johns Hopkins Clinical Trial Unit.



Information Systems (IS)

The Information Services department supports IDI with a strong infrastructure backbone, reliable internet connectivity across sites, modern data management systems, proven Internally developed systems, and sound knowledge management as part of the overall institute-wide digital transformation journey.

This year, the department embarked on several initiatives including upgrading its financial management system Navision (2016) to Dynamics Business Central to support the growing needs of the institute.

The department also continued with its automation of the hiring and recruitment function through an internally developed human resource management system (HRMIS).

The department further scaled up the use of geospatial mapping and trained several researchers in applying GIS services across IDI programs and partner institutions. It continued to support the Ministry of health to track all hospital assets in Uganda from health center 2 to referral hospitals using a mobile inventory system (NOMAD mobile).

Knowledge Management and Utilisation (KMU)

The IS department undertook an institution-wide SWOT analysis to identify gaps and opportunities to enhance knowledge management.

The analysis identified key opportunities for better KMU including the need for integration of knowledge, stimulation of new learning, improving access to knowledge (including access for non-traditional stakeholders and deployment of new innovative platforms) for knowledge debate, discussions as well as dissemination suitable for post-COVID-19 pandemic settings

26 KMU champions were selected from the six technical programmes and four departments to coordinate the KMU Strategy micro-planning to support continuous self-assessments and innovation for improved knowledge management.



Cybersecurity

In the financial year under review, IS department demonstrated significant improvements in cybersecurity measures, effectively reducing the impact of various cyber threats.

Notably, phishing attacks were reduced dramatically, from 150 incidents in the financial year 2020/21 to just 5 in 2023/24, highlighting the effectiveness of our enhanced security protocols.

Brute force attacks remain a common threat, but our 24/7 Security Operations Center (SOC), which we subscribed to after the 2020/21 financial year, has successfully prevented any user account compromises. This vigilance has resulted in zero successful brute force attacks since the SOC's implementation, compared to the 10 incidents reported before the SOC was in place.

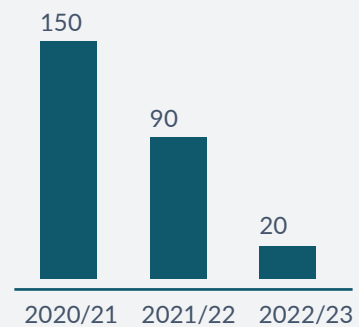
IS successfully avoided any malware infections, with threats being neutralized by robust antivirus software and diligent maintenance of up-to-date systems. Additionally, no ransomware attacks or data breaches were experienced over the past two financial years, underscoring the strength of our cybersecurity defenses.

The team has implemented a regular server patching schedule to prevent breaches in the future. Overall, these outcomes reflect our ongoing commitment to maintaining a secure digital environment at IDI.



05

Successful phishing attacks detected out of 3,285 total phishing attacks detected on average



Successful Phishing Attacks Detected

Future Outlook

IS department aims to develop an integrated Enterprise Architecture and to enhance data science and AI capabilities. Central to this is the launch of an Institutional Dashboard to monitor programme KPIs precisely, coupled with the institution-wide adoption of Microsoft 365 tools, to improve internal collaboration.

By embracing a cloud-based infrastructure and leveraging the power of 5G technology, IS will empower our staff with enhanced remote work capabilities and ensure high-speed internet access – both essential elements for a modern healthcare environment.



Human Resources

The HR Department embarked on a journey to streamline its structure in order to provide a proactive service-centric culture.

Employee Engagement and Well-being:

The department led efforts to cushion staff from a rising cost of living experienced in FY2022/23 by increasing medical premiums and provident fund contribution. Additionally, a cost of living adjustment was applied to salaries in January 2023.

The department enhanced employee communication with management through Town halls held at all IDI sites within Kampala and virtually with the teams in West Nile and Karamoja.

The town halls enabled interaction with various members of the Senior Management Team and thus fostered the IDI culture of open communication amongst all staff regardless of level of authority.

In commemoration of the World Day for Safety and Health at the workplace, IDI on Friday, April 28, 2023, IDI launched its Employee Assistance Program Services for all staff and their immediate family. The program aims to improve the mental health of employees through providing access to clinical psychologists and creating an environment in the workplace where mental health is a priority. This initiative aims at reducing the stigma associated with such services, and ultimately promoting a healthier and more productive workforce within the Institute.


Learning and Development:

The department expanded IDI staff training programs (both in-person and through digital platforms) to cater to the diverse needs of its workforce. Additionally, it promoted internal knowledge sharing and professional certifications in order to maintain a culture of continuous learning.

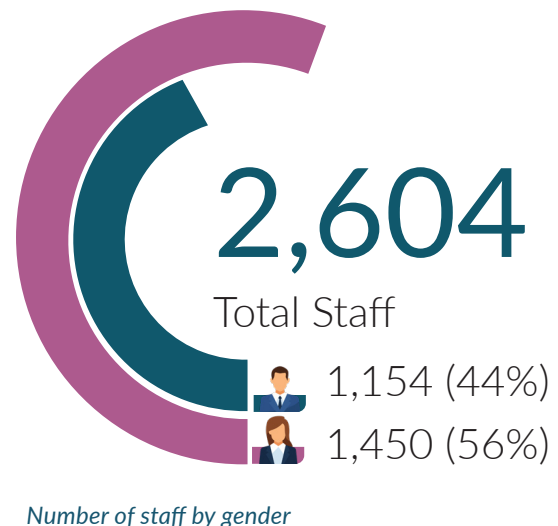
Diversity, Equity, and Inclusion (DE&I):

The department continues to make significant strides in promoting diversity, equity, and inclusion is working towards a well balanced structure throughout the organization.



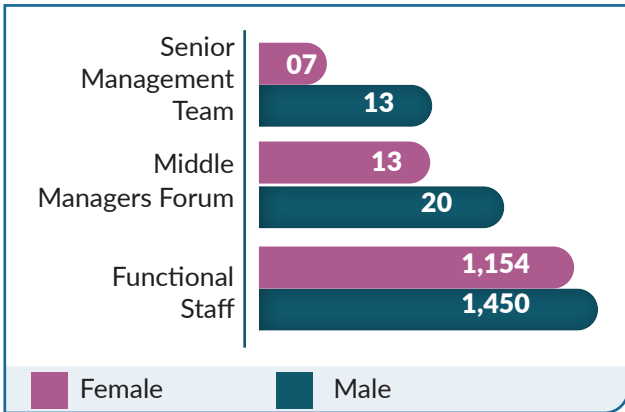
 Dr Andrew Kambugu, the executive Director, addressing staff during townhall meeting at the Sande Mckinell Centre

The HR team further embarked on a survey in the second half of the year which informed action planning sessions with each of the departments that participated.



Number of staff by gender





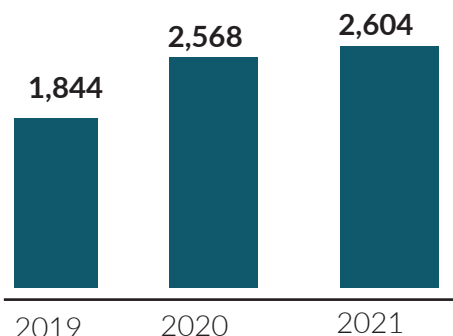
Number of staff by gender

“ As part of Makerere University, we are more than just a research institute; we are a vibrant community committed to fostering an inclusive environment that empowers diverse voices and perspectives. This commitment drives innovation and excellence in our research and healthcare delivery. We wholeheartedly celebrate and embrace diversity, equity, and inclusion in all its forms

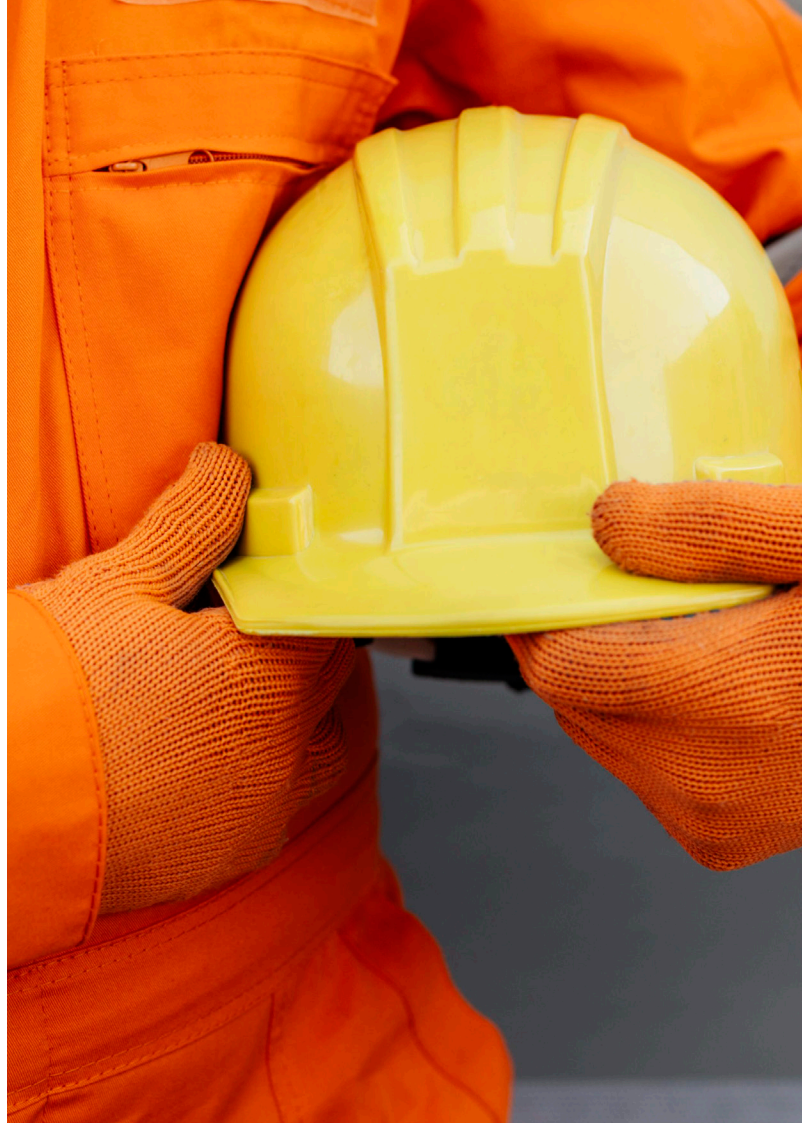
~ Dr. Andrew Kambugu, Executive Director

Orientation of New Staff

IDI welcomed 205 new staff of whom 65% were male and 35% female, during the year. Three-day hybrid orientation sessions were held where the staff received an engaging onboarding experience and were assured of a positive and productive workplace culture within IDI. Feedback was solicited on how best to improve our onboarding experience

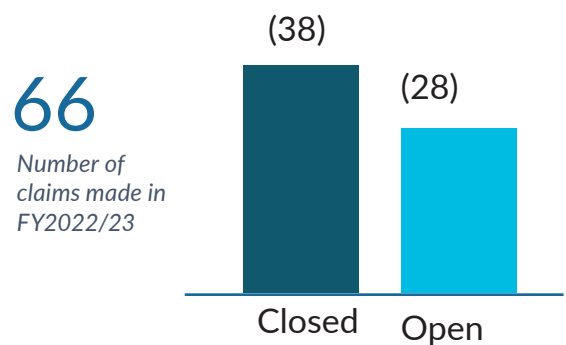


Growth in staff numbers



Occupational Health, Safety and Environment

In acknowledgment of the importance of employee well-being, both Management and the Board approved the recruitment of an OHSE & Safeguarding Manager whose role is to focus on aspects of employee safety, community, and child safeguarding as well as the impact of our activities on the environment in which we operate in.



Number of claims made (those closed and those still open)



Fire Fighting

The OHSE & Safeguarding function undertook baseline inspections and registration of all IDI workstations with the ministry of Gender, Labour and Social development in order to comply with regulatory requirements.

OHSE Representatives were nominated for each program/ project across the institute, trained and appointed to support OHSE activities at departmental level in a bid closely support staff and enhance the institute's safety and environmental sustainability culture.

With support of the operations team, due diligence inspections were conducted to ensure compliance of IDI's waste management service providers with its OHSE policy.

Workplace emergency preparedness and response capacity building trainings were conducted including first aid administration for all drivers and fire fighting for all staff based at IDI workstations.

Retirement Training



In September 2022, IDI partnered with the IDI Insurance Advisors, i.e., Marsh Insurance Brokers Limited Uganda and Imagine Me Africa, to continue strengthening our staff's well-being and financial security through retirement training which covered the following areas: exploring and dealing with fears in retirement, my money story, money leakages, estate planning, consideration for a business enterprise.

Participants received experiential learning with a true story and in-person interaction on thriving in retirement from retired country Director of

World Vision Roby Muhumuza covering ideal life planning mapping and planning for retirement.

Through a coaching and interactive workshop approach, the individuals in the cohort received financial counseling and developed their budget and action plans. This improved the satisfaction of the soon-to-be-retired staff and their retirement readiness and empowered them to navigate the complex landscape of retirement planning. They were also rewarded each with a copy of the book "Corporate at a Crossroad," which draws from the author's real-life experiences.



Future Outlook

Challenges faced during the year included external market shifts, talent shortages in certain areas, and changing workforce dynamics. The department will continue to adapt and evolve strategies as well as improve our policies and processes in order to meet the evolving needs of the organization and its employees

This will include an organizational restructuring exercise aimed at supporting IDI's strategy and ambition to expand into Africa, a job analysis to ascertain whether we have sufficient talent to meet our objectives and a job evaluation to inform an attractive and robust compensation and benefits structure that continues to attract and retain talent. We will also continue with the digitalization process to improve the quality-of-service provision.

Town hall meetings at some of the office locations with Senior Management Team



Sande Mckinell Knowledge Centre, Makerere University

IDI Mulago



USAID-LPHS-TB Activity office at Lumumba Avenue



Middle Managers Team

The idea to establish the Middle Management Team (MMT) forum was conceived in 2018 in the F&A department. It became official in 2019 following a thorough due process and approval from the Senior Leadership Team (SMT) as an integral component of the leadership mechanisms at IDI.

Comprising 35 representatives from various programmatic and support departments, the MMT forum serves as a vital bridge between senior leadership and the broader workforce, promoting a unified approach to realizing IDI's vision and mission. It also fosters leadership development and cross-departmental collaboration within the organization.

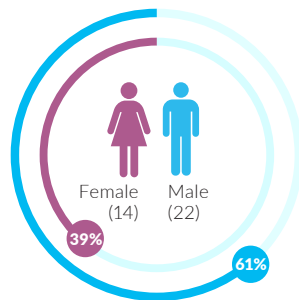


Fig 1: Composition by Gender

- | | | | |
|---------------------------------|----------------------------------|-------------------------------------|--------------------------------------|
| ● Research | ● Academy for Health Innovations | ● Human Resources | ● Information Services |
| ● Prevention Care and Treatment | ● Global Health Security | ● Training and Capacity Development | ● Strategic Planning and Development |
| ● Health Systems Strengthening | ● Core Laboratory | | ● Finance and Administration |

Priority Areas of the MMT Forum

Cohesion: Through regular meetings and collective action, the MMT forum facilitated increased communication, transparency, and alignment across the entire institution. Staff feedback informed policy reviews, process improvements, and enhanced employee welfare initiatives

Collaborative Learning: To bolster operational awareness and unity, the MMT introduced the "Learning Gallery," showcasing departmental achievements and fostering mutual respect and understanding amongst colleagues.

Breaking the Silos: By encouraging open dialogue and collaboration, the MMT successfully disrupted traditional barriers between teams, resulting in greater efficiencies and shared best practices.

Development of Leadership Talent and Capacity: Recognizing the need for structured leadership development, the MMF organized targeted workshops and training sessions aimed at improving managerial competency and contributing to long-term succession planning.



Accomplishments and Challenges of the MMT Forum within the Priority Areas

Cohesion: Weekly MMT meetings provided a platform for discussing issues of concern, leading to the adoption of HR policies, refinement of business processes, and enhancement of staff performance management systems.

Collaborative Learning: The introduction of the Learning Gallery during the IDI@20 anniversary celebrations significantly boosted understanding of IDI's diverse operations and activities.

Breaking the Silos: Regular MMT meetings and subsequent actions resulted in stronger connections between units, sections, and departments, thereby reducing fragmentation and increasing overall productivity.

Development of Leadership Talent and Capacity: Two specialized management and leadership training courses were conducted, equipping middle managers with essential tools and techniques to excel in their roles.

Beyond the priority areas outlined above, the MMT played a crucial part in several additional endeavours, such as organizing events, coordinating responses to crises, and advocating for the Institute's interests both internally and externally.

As we look ahead towards future challenges and opportunities, the MMT stands poised to continue driving innovation, collaboration, and sustainable growth at the Infectious Diseases Institute.



Ivan Kwehangana
HR Operations
Manager



Evelyn Ikalai
Compensation
and Benefits
Manager



Solomon Ngoboka
OHSE Manager



Stella Mirembe Musonge
Employee Relations
and Assistance
Manager



Silver Kasigeire
Senior Training
Operations
Manager



Paul Buyego
Physician



John Matovu
Data
Management
Team Lead



Caroline Asiimwe
Documentation
and Utilisation
Specialist



Lydia Ssanju
Ag. Software
Development
Manager



Cyprians Tamale
IT Manager



Charles Kabanda
Senior Manager
- Grants and
Contracts



Specy Kakiiza
Senior Manager
-Subgranting



Stephen Anyjukire
Senior Manager
-Grants and
Contracts



Eva Nyakaisiki
Senior Manager
-Grants and
Contracts



Daniel Omagor
Operations
Manager



Suzan Achom
Senior Manager
Internal Audit



Frank Sebalamu
Finance Manager
Lab & Clinical
Care



Fiona Kesande
Finance Manager
GHS



Christine Adure
Finance Manager
HSS



Benard Musana
Finance Manager
Research



As an MMT member from the West Nile Region, I have grown into a more empathetic, adaptable, and resilient leader, which has helped me bridge the gap between senior leadership and frontline employees in the organization,”

—Twaha Mahaba, Manager—West Nile HIV Programme



Shadia Namaganda
Procurement
Manager



Eva Laker
Team Leader
Pharmacy



Joseph Ssuuna
Warehousing
and Distribution
manager



Ahmed Ddungu
Clinic Physician





Governance





Board

The IDI Board comprises of 12 eminent individuals who provide governance support to ensure transparency, accountability, and efficiency in all of IDI’s operations. The Board met thrice during the FY2022/23 (as per its meeting schedule) to discuss a wide range of topical and strategic issues.

BOARD OF DIRECTORS

MEMBERS



Prof. Barnabas Nawangwe
Vice Chancellor
Makerere University



Yusuf Kiranda
University Secretary
Makerere University



Samuel Abimerech Luboga
IDI Board Chairperson | ED
Sustainable Leadership Institute
| Chairperson Education Service
Commission | Associate Professor
(ret.) Makerere University



Samuel Kanakulya Lubinga
Board Audit Committee
Member
Executive Director Singo
United Investments



Milly Katana
Board Audit Committee
Member
Director, Senior Support
Services



Henry Mwebesa
Director General
Health Services,
Ministry of Health



Umar Kakumba
Associate Professor and
First Deputy Vice Chancellor
(Academic Affairs) at
Makerere University



Harriet Mayanja Kizza
Professor of Medicine,
College of Health Sciences,
Makerere University



The Program Development Committee focuses on the strategic direction of IDI programs, ensuring alignment with long-term goals. It plays a key role in assessing and guiding program-related initiatives, ensuring that resources are aligned with program objectives, and facilitating discussions on future program developments. It also provides recommendations for adjustments to keep the programs relevant and impactful in a changing environment

PROGRAMMES DEVELOPMENT COMMITTEE



Yuka Manabe
 Program Committee Chair
 Professor of Medicine, Division of Infectious Diseases School of Medicine,
 Associate Director of Global Health Research and Innovation Johns Hopkins University



Alex Opio
 Public Health Consultant &
 Researcher Medireal



Wilfred Griekspoor
 Board Audit Committee Chair
 Director Emeritus
 McKinsey & Company
 Amsterdam, Netherlands

The Board Audit Committee of the IDI is responsible for overseeing financials, risk management, internal controls, and the audit. It ensures compliance and risk management, providing critical oversight of the external and internal audit functions.



Jeremiah Chakaya
 Executive Director, Kenya
 Association for the Prevention of
 Tuberculosis and Lung Disease



Charles Ibingira
 Professor of Anatomy
 Makerere University



Moses R. Joloba
 Professor of Molecular Biology,
 Immunology and Microbiology
 Dean, School of Biomedical Sciences
 Makerere University

Programme Support

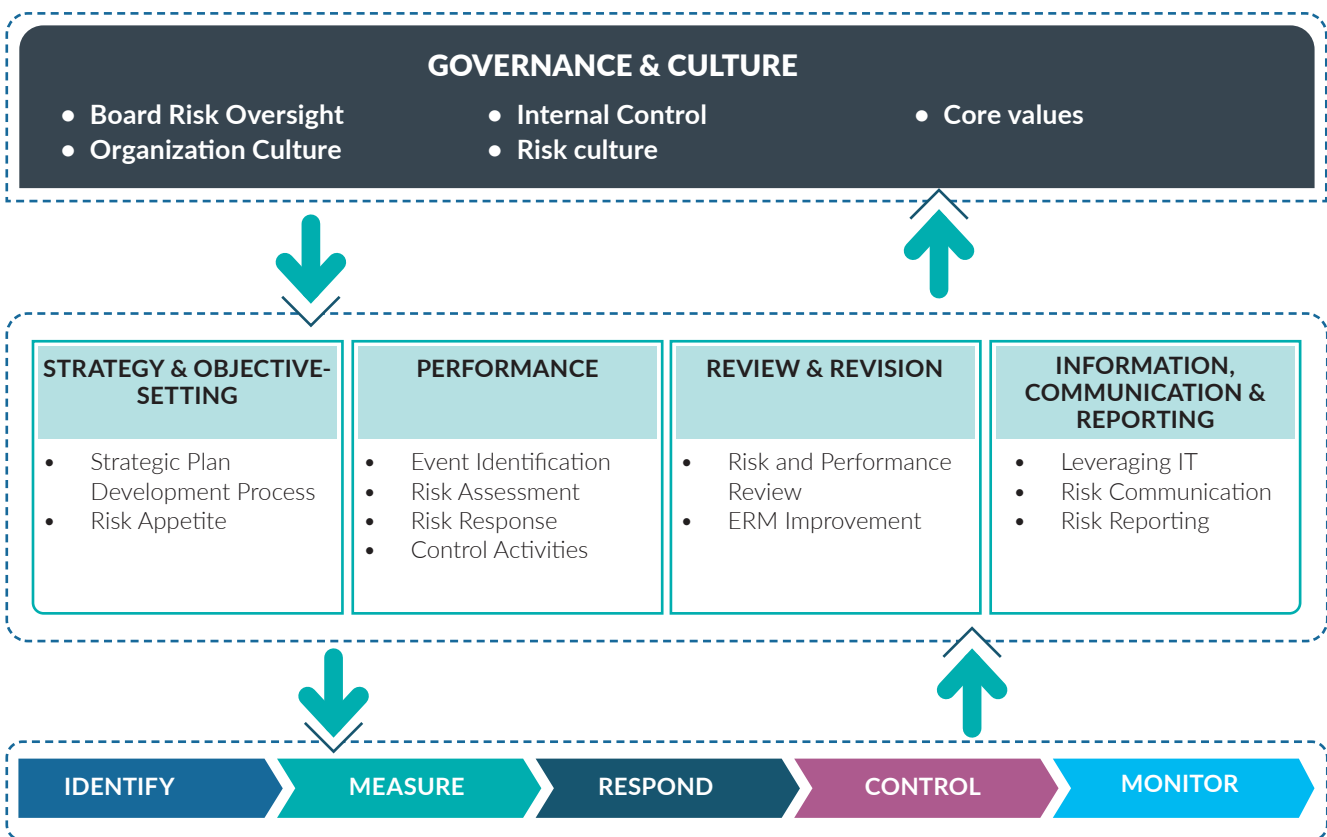
The Board constituted a new Programs and Development Committee (PDC) to review, evaluate, monitor and support program design, delivery and outcomes and to support the related resource acquisition efforts. The Board Chair and Executive Director had a successful Annual General Meeting (AGM) with the University VC and US on the 15th of March 2023 during which IDI contributions to Makerere and overall excellence in management were applauded.

Financial Stewardship:

The Board continued to provide oversight for IDI's rigorous financial controls and for an extensive internal audit calendar (with excellent performance indicators) achieved this year.

Risk Management:

This year, the Board's risk management role was particularly significant in handling of program risks occasioned by the Ebola outbreak (including exposure of staff). It was also key to monitoring of subgrantee compliance and managing of financial risks related to over heads and cost recovery for major projects (that have a high impact on IDI's financial sustainability) as well as in gauging IDI's ability to withstand sustained financial shocks through stress tests.



Compliance and Ethics:

Makerere University introduced a new policy for the Establishment and management of Research Entities and Institutions within the university. The board guided management on key aspects of compliance to this policy

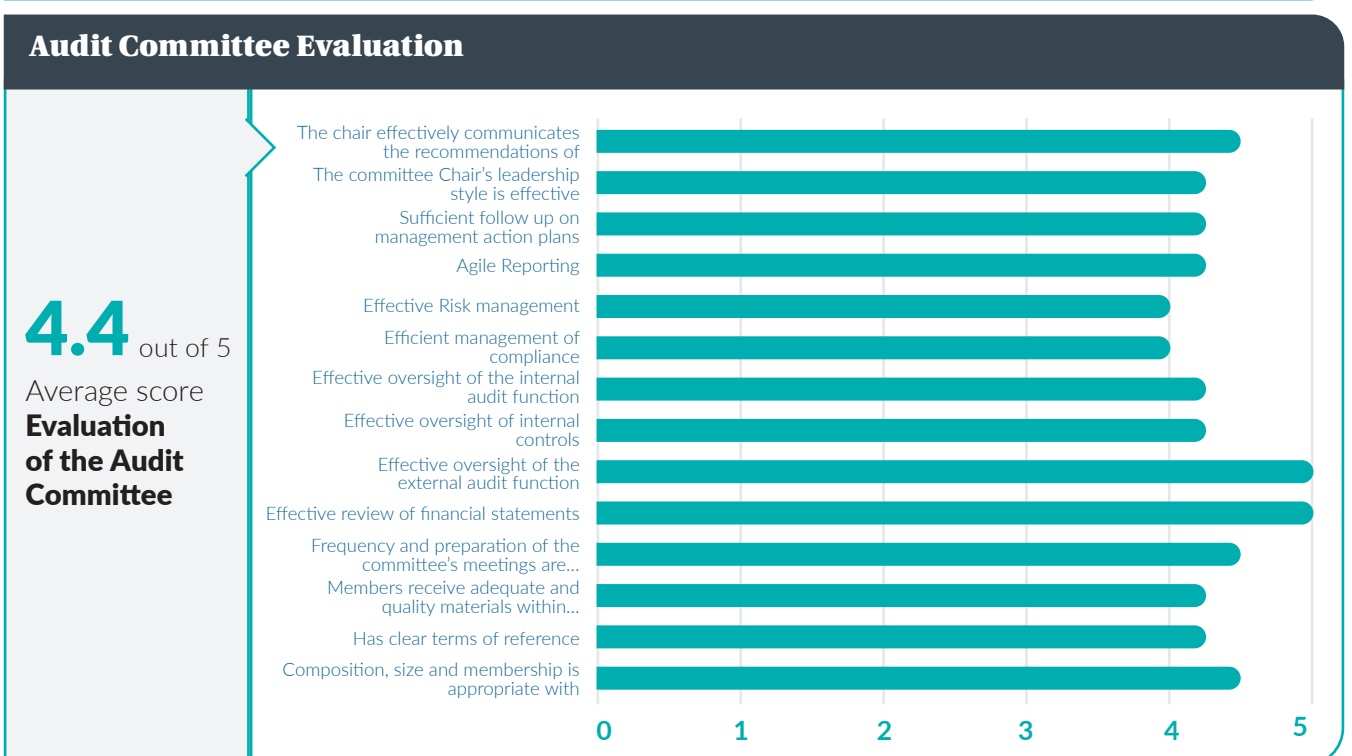
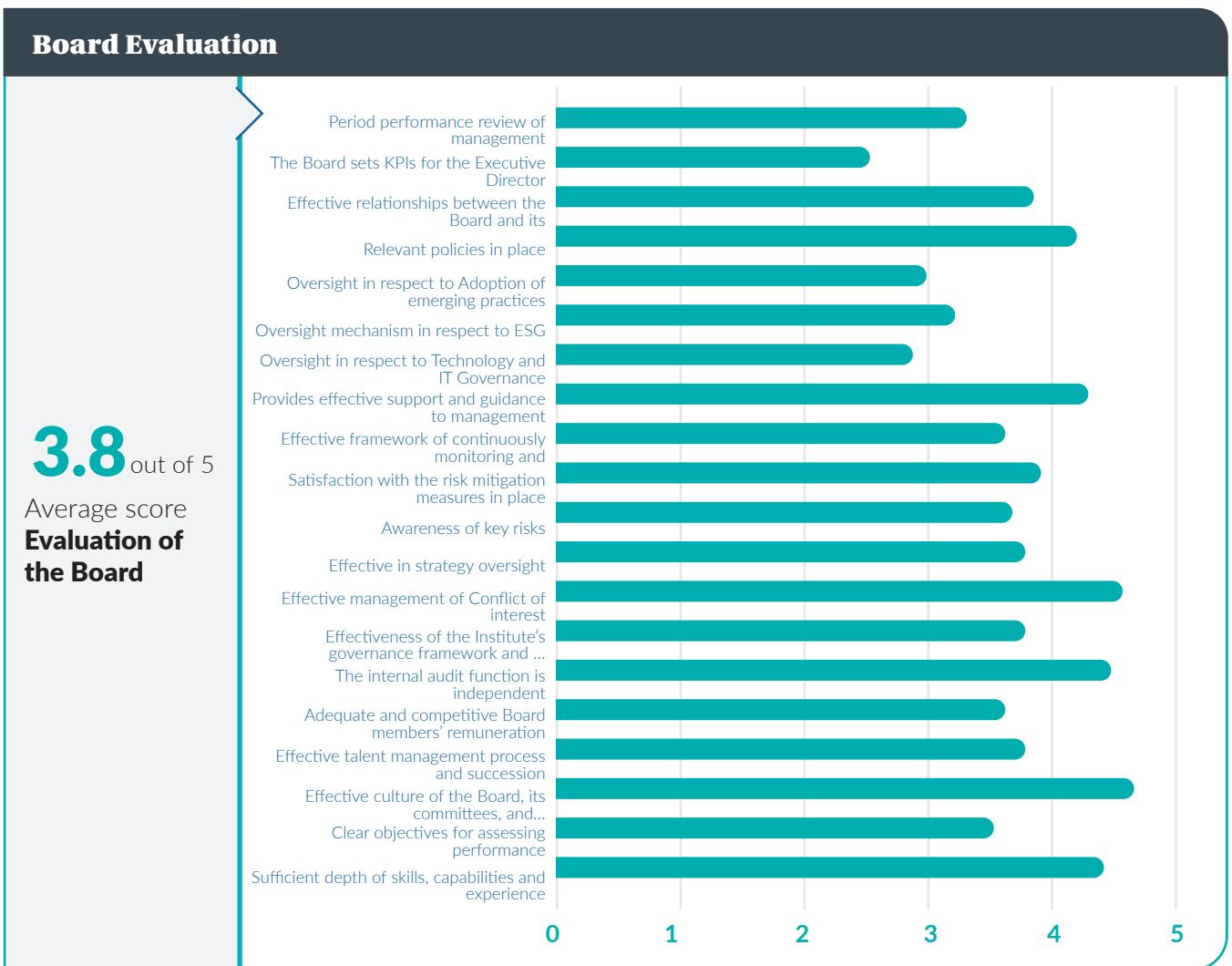
The board further guided management in responding to new legislation that potentially has a direct effect on IDI funding and programming.

Continuous Improvement:

The IDI Board's commitment to continuous improvement and excellence was demonstrated with a comprehensive board evaluation exercise implemented by Steadman Global Consulting, an external consultant firm.



The evaluation are summarised below and will inform the Board’s training calendar for FY2023/24.





Internal Audit

The IA team at IDI develops annual work plans that outline specific areas, units, or projects prioritized for audits and assessments.

In the fiscal year 22/23, a total of 32 audit assignments were scheduled, with 24 completed. A notable focus of audit assignments during this period was on IDI's expanding sub-grantee portfolio. During the period, 12 sub-grantees were audited under IDI's West Nile Health Programme, funded by PEPFAR/CDC.

Pre-award risk assessments were conducted for a total of 27 organizations, both locally and regionally in Africa to evaluate the strength of their internal control environment and identify related exposures.

Out of these, 22 organizations were recommended for sub-granting, while others received suggestions for corrective action in specific areas.

The IA team conducted two targeted trainings on fraud awareness and anti-money laundering for selected staff. Fraud awareness training was also integrated into twelve monthly orientation sessions for new staff.

In the reporting year, management enhanced the capacity of the Internal Audit unit through a 3-day fraud investigation training and two anti-money laundering trainings conducted by the Financial Intelligence Authority (FIA).

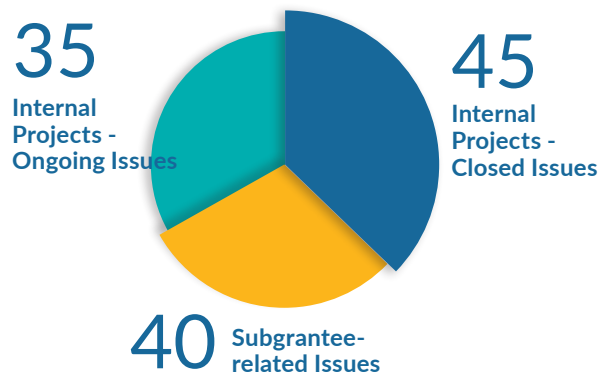
The Unit also benefited from six internal trainings covering various aspects of the internal audit program.

The IDI Board Audit Committee (BAC) continued to provide oversight and support to the IDI Internal Audit function. In FY 22/23, six meetings with BAC were held with in-depth discussions on the internal audit activities throughout the year.

Risk Management:

The IA team routinely monitored the institute's corporate risk register, coordinated its comprehensive review, and updated it to reflect changes in the Institute's risk environment.

In addition to its scheduled assignments, the IA unit investigated five fraud cases and presented them to the Board Audit Committee (BAC), which used them to recommend relevant management actions and enhance internal controls.



Audits Raised through FY2022/23



24

Audits Completed



13

Fraud Awareness Trainings



27

Pre-Award Risk Assessments



13

Whistle-Blower Reports Handled





Board members led by the board chair Prof. Rev. Samuel taking part in tree planting exercise during the IDI at 20 celebrations



Supply Chain

IDI recognizes that Supply Chain Management is an integral part of service delivery, in all our operations across the six program areas whether its in ensuring uninterrupted availability of services or responding to an outbreak. The Supply Chain team aims to have the agility to be responsive and provide high quality services amidst multiple interruptions of both local and global scale.

We focus on meeting the five Rights of procurement ensuring that: the Right Products of the Right Quality that meets specifications and user requirements are procured, delivered at the Right Place, at the Right Time and at the Right Price.

Team Capacity

The Team prides in continuous learning and continues to receive multiple internal trainings to enhance capacity and develop soft skills needed for excellent service delivery to our clients.

All procurement staff as of June 2023 are members of the Chartered Institute of Procurement and Supply (CIPS) and have at least completed a level 4 diploma in procurement and supply from the Chartered Institute of Procurement and Supply (CIPS). Equally, some Warehouse staff are attaining professional qualifications with the Chartered Institute of Logistics and Transport (CILT) among others.



Procurement

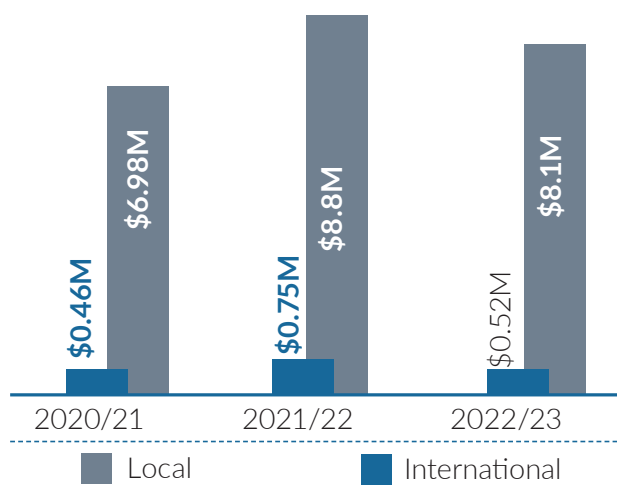
Procurement Systems

In a continuous efforts to automate and achieve process efficiency, we made an upgrade in the Procurement Processes Management Information System (PPMS) in the 2022-2023 financial year. The upgrade included automated requests for Quotations from our prequalified vendors in each category which has improved speed, accuracy and transparency of the sourcing process. The system was also modified to give users a smooth experience with clear visibility into the sourcing process all within one tab.

Local Procurement

The department makes deliberate efforts to procure locally in order to improve community livelihoods, support trade and employment opportunities and reduce the impact of its activities on the environment.

In the financial year 2022 to 2023 the local spend increased further. 94.02% of the total procurement spend of USD 8,661,492 was through local suppliers in Uganda, 1.42% was from suppliers in other member states in the East African community and 4.56% was with international suppliers.



Improved Supplier Prequalification/ Assessment:

In order to rid the IDI supply chain of counterfeit and substandard items, IDI invests in identifying genuine, authorized, committed, and ethical vendors. We also engage our user department to provide feedback on vendor Key performance aspects and this information is used in vendor rating and making key future procurement award decisions.

In the 2022/2023 financial year particularly, we had an engagement with all vehicle hire service providers and this brought a lot of clarity on

the expectations of both parties and smoothed our working relationship and service deliveries.

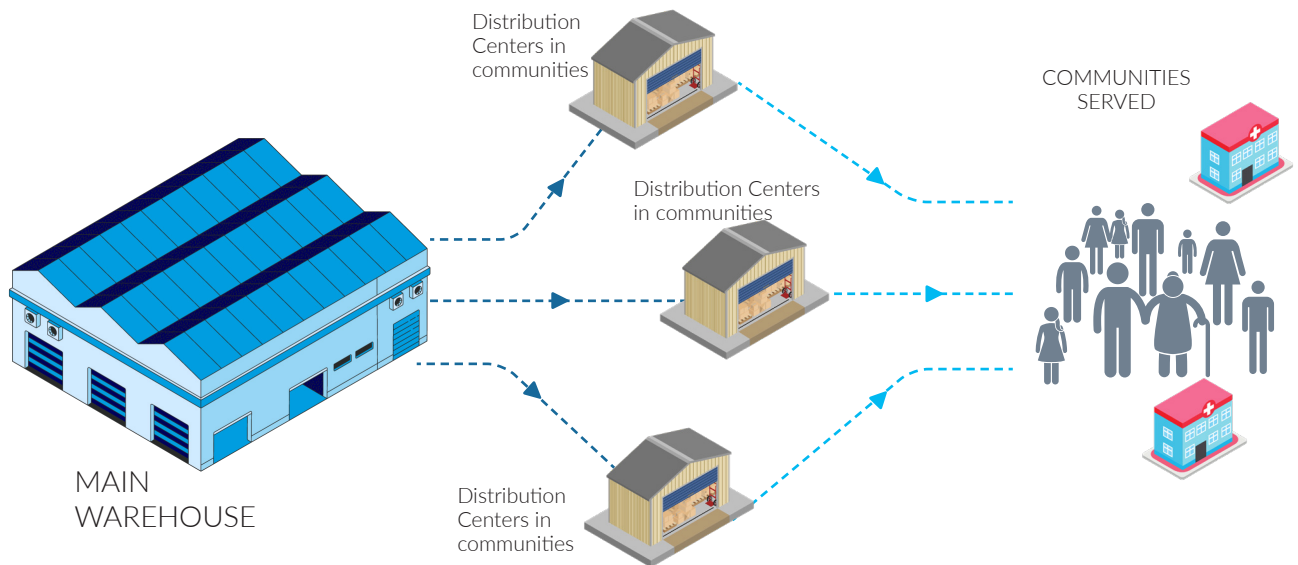
We also carried out a mini-prequalification exercise to identify additional vendors in some categories that were lacking.

Procurement planning:

We introduced the concept of Institutional planning in order to reduce costs through economies of scale, reduced delivery lead times, increased efficiency and improved relationship with vendors

Warehousing and Distribution:

The team improved IDI warehousing and distribution throughout its network comprising of a central warehouse in Kampala, 11 mini-Distribution centers/storage facilities in the different regions we support (in Arua, Nebbi, Koboko, Adjumani, Moroto, Kotido, Mulago, Wakiso among others) and the community/ final consumers.



Specifically, the team improved the following functions:

Order Processing

In order to reduce order processing time and improve user experiences, the warehouse leadership instituted order processing time targets for the different sizes of orders

Bin accuracy continued to improve, and is expected to hit 90% in the 2023-2024 Financial year.

Monthly inventory status reports are now sent to users in order to inform utilization and purchase decisions and thus eliminate redundancy and obsolescence of stock.

Parameter	FY20/21	FY21/22	FY22/23
Inventory Accuracy (Bin accuracy score)	80.60%	83.7	84.2

Loading/dispatch waiting time:

In the 2022/2023 Financial year, we started tracking the waiting time for each order against the targets



Operations

The IDI Operations Unit has a team of key professionals in various engineering fields (Mechanical, Biomedical, Electrical, Civil, and Quantity surveying) who are charged with supporting maintenance, stability and growth of IDI infrastructure. The team is pivotal in supporting key elements of excellent program management such as the IDI Core Lab's and Translational Laboratory's international CAP certification.

Training and Capacity Building

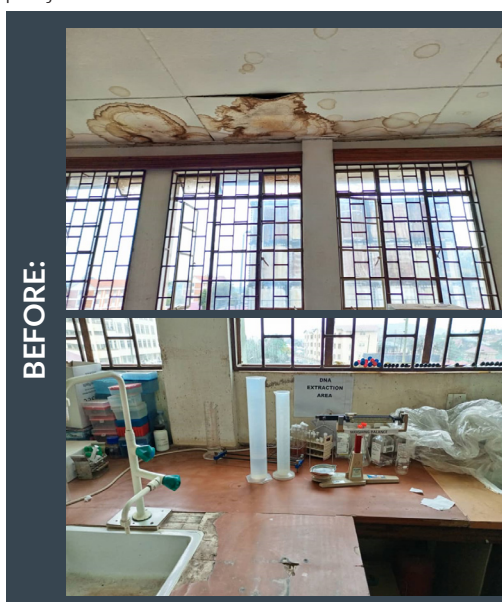
In the year 2022/2023, operations team's capacity to manage engineering projects was built through training for Engineers/Technical teams. In collaboration with the OHSE team, the fleet team, Fire Marshals, and all staff across the institute were skilled in various fields as summarised in the table below.

#	Course	Beneficiary	Trainer
1	CPD - Project financing and project life cycle Management, Competitive soft skills for Engineers in the 21st century	IDI Engineers	Uganda Institute of Professional Engineers
2	First Aid Training for the fleet team	All IDI Transport Assistants (Drivers and Riders)	Emergency Care Society of Uganda
3	First Aid administering and Emergency response	All IDI Fire Marshals	First Aid International
4	Fire drills and fire emergency response	All IDI Staff across the field offices (Kampala, West Nile, and Karamoja)	Uganda Police Force Fire Brigade

Infrastructure Improvement

The Operations team provided technical and project management oversight for infrastructural improvements as part of IDI's health system strengthening mandate.

Notably, this year, the team supported renovation of four government human and animal microbiology laboratory testing centres in Regional Referral Hospitals across the country through the Fleming Fund Country Grant project.



Environmental Safeguard:

Medical providers often generate significant biohazardous waste. IDI, generates over 10 tons of human Biohazardous waste from its clinical and Laboratory facilities. In the year 2023, the facilities team made further strides in ensuring that the waste generated is well handled right from its yards upto the final destination of disposal with no harm to the environment and human surroundings. Routine inspection is done of the disposing sites to make sure that the disposing facilities are in good condition and working.

Energy for sustainability




IDI initiated an energy systems supply upgrade in 2021. This is geared towards sustainably meeting the institutional growth in energy demand.

This year, in furtherance of this upgrade, switchboards, Power stabilizer, metering kiosk, and the Yaka metering were upgraded from 200KVA (400Ampires) to 500KVA (800 amperes) for both Mulago and MKC.

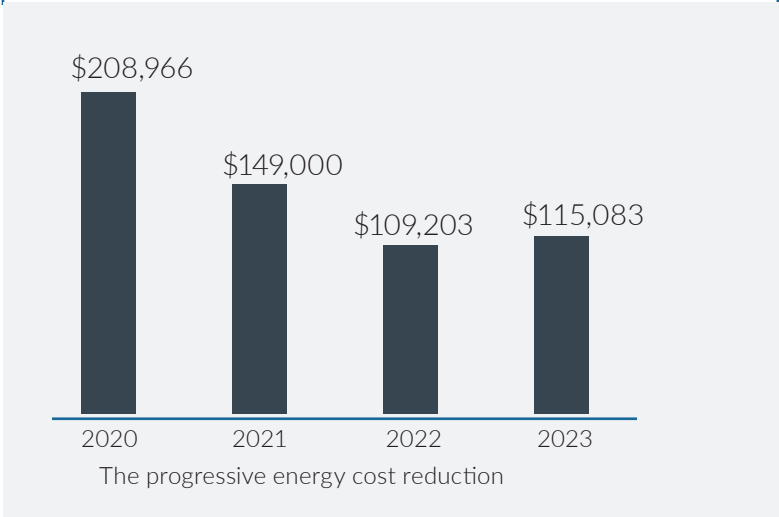
The IDI Mulago server room’s power backup stability was equally upgraded from 10KVA to 30KVA for reliable data storage and information security. This has greatly improved the power systems performance in stability in the institute. Solar security lighting was installed at the IDI facilities in 2023 as a safe renewable energy self-generation mechanism.

This power systems upgrade has greatly reduced the IDI energy demand from 90% to 45% of load capacity leaving an allowance for future growth in energy utilisation.



	 Switch gear at Mulago	 Switch gear at MKC	 Server room Mulago
Capacity			
Before	200KVA	200KVA	10KVA
After	500KVA	500KVA	30KVA
Demand			
Before	90%	70%	90%
After	45%	35%	30%

Summary of load capacity before and after systems upgrade





Fleet

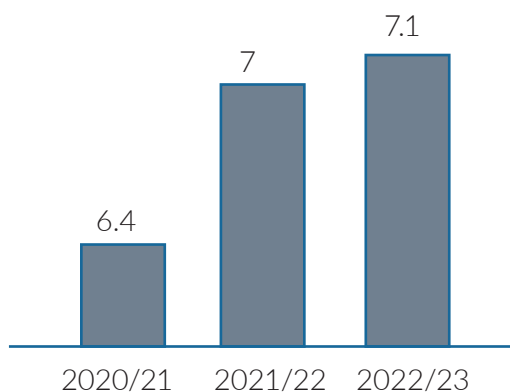
The institute's fleet management system benefits from continuous improvement initiatives. In 2022/23, the fleet management team continued to build a reliable and sustainable fleet to meet stakeholders needs with a variety of readily available fleet choices. This ranged from services provided by the core fleet to prequalified vehicle hire companies, and approved Boda Boda riders. This has provided on-time service delivery with minimal risks.

The core fleet also maintained its self-sustainability through substantial cost recoveries from projects.

To reduce the delays in processing requests and approvals, the fleet management unit working hand in hand with 3D services (a vehicle tracking company) have digitalized the vehicle service components through mail alerts to initiate the next scheduled service. This has reduced activity delays due to downtime of vehicles waiting for service approval.

69

Vehicles



Graph showing Efficiency (km/L) for the vehicles

Security

The security team's mandate is to provide a safe and secure work environment to all staff, visitors, contractors and safe guard all IDI property across all regions of operations. The key IDI Security controls in place include Human guarding service, CCTV, Electronic access controls, Biometrics and closed collaborations with other sister securities agencies and partners like the Uganda Police, Internal Security Organization (ISO), District Internal Security Officer (DISO), Resident District Commissioner (RDC), United Nations Department of Safety and Security (UNDSS) and Mercy Corps.

These provided daily updates of security risks which were shared with all staff especially in the IDI districts of operation (West Nile, Karamoja, Bunyoro and the Metropolitan Kampala).

IDI, in collaboration with its partners, maintained a contingency safety plan for staff in all its regions of operation.





Audited Accounts

INFECTIOUS DISEASES INSTITUTE LIMITED STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2023

BOARD OF TRUSTEES	Assoc. Prof Barnabas Nawangwe	Vice Chancellor - Makerere University
	Mr. Yusuf Kiranda	University Secretary
DIRECTORS	Assoc. Prof Samuel Abimerech Luboga	Chairperson
	Dr. Andrew Ddungu Kambugu	Executive Director
	Dr. Umar Kakumba	Member
	Ms. Milly Katana	Member
	Mr. Wilfred Griekspoor*	Member
	Prof. Harriet Mayanja-Kizza	Member
	Prof. Moses Joloba	Member
	Dr. Alex Opio	Member
	Prof. Yukari Munabe**	Member
	Mr. Samuel Kanakulya Lubinga	Member
	Prof. Jeremiah Chakaya***	Member
	Prof. Charles Ibingira	Member
	Dr. Henry G Mwebesa	Member
	* Dutch **American ***Kenyan	
BOARD AUDIT COMMITTEE	Mr. Wilfred Griekspoor*	Chairman
	Prof. Samuel Abimerech Luboga	Member
	Ms. Milly Katana	Member
	Mr. Samuel Kanakulya Lubinga	Member
	* Dutch	
REGISTERED OFFICE	Infectious Diseases Institute Limited	
	Makerere University	
	P. O. Box 22418	
	Kampala, Uganda	
AUDITOR	Ernst & Young	
	Certified Public Accountants	
	18 Clement Hill Road	
	P. O. Box 7215	
	Kampala, Uganda	
LAWYERS	AF Mpanga	
	4th Floor, DFCU Towers	
	26 Kyadondo Road, Nakasero	
	P. O. Box 1520	
	Kampala, Uganda	

The directors submit their report together with the audited financial statements for the year ended 30 June 2023, in accordance with Section 157 of the Companies Act, 2012 of Uganda which discloses the state of affairs of Infectious Diseases Institute (the “Company”).

1) Incorporation

The Company was incorporated under the Companies Act on 5 November 2002 as a company limited by guarantee and having no share capital.

2) Principal activities

The Company solicits funds from donors and generates income, which is used to deliver treatment and care to individuals and communities, which are affected by HIV/AIDS and other infectious diseases, including emerging diseases like Ebola and COVID-19. Additionally, the Company supports the development of guiding policies in the health sector by conducting relevant, high-quality research, as well as contributes to the skilling of the health work force in the field of infectious diseases through tailored training. Furthermore, the Company supports the strengthening of both central and local governments (districts) health systems, through targeted capacity building initiatives.

3) Financial results

	2023	2022
	US \$	US \$
Income	67,949,037	65,169,480
Expenditure	(65,880,826)	(64,104,940)
Surplus for the year	2,068,211	1,064,540

4) Directors

The directors who served during this year are set out on page 1. There were no new directors appointed during the year ended 30 June 2023.

5) Directors' benefits.

No director has received or become entitled to receive any benefits other than those included in the aggregate amount of emoluments received or due and receivable by directors shown in the financial statements.

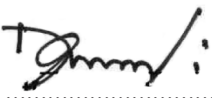
6) Auditors

The auditors, Ernst & Young, Certified Public Accountant of Uganda have expressed their willingness to continue in office in accordance with Section 167 (2) of the Companies Act, 2012 of Uganda.

7) Approval of financial statements

The financial statements were approved at a meeting of the directors held on 17th November 2023.

BY ORDER OF THE BOARD



.....
Secretary to the Board

Kampala

76

INFECTIOUS DISEASES INSTITUTE LIMITED
STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2023

The Companies Act, 2012 of Uganda requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of financial affairs of the Company as at the end of the financial year and of its operating results for that year. It also requires the directors to ensure the Company keeps proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the company. They are also responsible for safeguarding the assets of the Company.

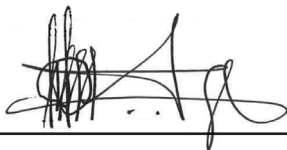
The directors are ultimately responsible for the internal control. The directors delegate responsibility for internal control to management. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard, verify and maintain accountability of the Company's assets. Appropriate accounting policies supported by reasonable and prudent judgments and estimates, are applied on a consistent and using the going concern basis. These systems and controls include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties.

The directors accept responsibility for the period's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and the requirements of the Companies Act, 2012 of Uganda. The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Company and of its operating results. The directors further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

The directors have made an assessment of the Company's ability to continue as a going concern and have no reason to believe the company will not be a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The financial statements were approved by the Board of Directors on[17th November](#)..... 2023 and signed on its behalf by:



Chairman Board of Directors



Executive Director



Opinion

We have audited the financial statements of Infectious Diseases Institute Limited, set out on pages 8 to 37, which comprise the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Infectious Diseases Institute Limited as at 30 June 2023 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and the requirements of the Companies Act, 2012 of Uganda.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

The financial statements of the Company for the year ended 30 June 2022 were audited by another auditor who expressed an unmodified opinion on those statements on 21 December 2022.

Other information

Other information consists of the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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

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

Responsibilities of directors for the financial statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act, 2012 of Uganda, 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

We 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 we identify during our audit.

REPORT ON OTHER LEGAL REQUIREMENTS

As required by the Companies Act, 2012 of Uganda, we report to you based on our audit, that:

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

The Engagement Partner responsible for the audit resulting in this independent auditor's report is CPA Freda Kaheru Agaba - P0531.

Ernst & Young

Ernst & Young
Certified Public Accountant of Uganda
Kampala Uganda
20th November 2023

Kaheru.

CPA Freda Kaheru Agaba
Partner

INFECTIOUS DISEASES INSTITUTE LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

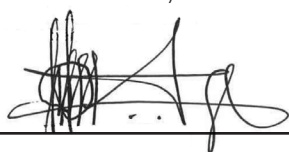
		2023	2022
INCOME	Note	US \$	US \$
Grant income	4	63,187,840	61,259,254
Self-generated income	5	4,503,592	3,883,904
Interest income		257,605	26,322
		67,949,037	65,169,480
EXPENDITURE			
Salaries and benefits	7	26,072,496	24,566,743
Program expenses	8	27,854,838	29,046,591
Transportation	9	4,297,006	3,358,236
Office expenses	10	1,609,950	1,708,947
Facilities expenses	11	3,730,395	3,030,642
Administration expenses	12	1,900,232	1,856,133
Direct laboratory test	13	528,279	539,870
Foreign exchange gain	14	(112,370)	(2,222)
		65,880,826	64,104,940
Surplus for the year		2,068,211	1,064,540
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME		2,068,211	1,064,540



INFECTIOUS DISEASES INSTITUTE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

		2023	2022
	Note	US \$	US \$
ASSETS			
Non-current assets			
Property and equipment	15	4,037,475	3,928,211
Right-of-use asset	16(a)	309,333	412,496
		4,346,808	4,340,707
Current assets			
Inventories	17	449,612	171,500
Receivables and prepayments	18	7,969,055	6,156,285
Cash and cash equivalents	19	20,442,497	22,597,301
		28,861,164	28,925,086
TOTAL ASSETS		33,207,972	33,265,793
FUNDS AND LIABILITIES			
Reserves			
Accumulated surplus		17,580,749	15,512,538
		17,580,749	15,512,538
LIABILITIES			
Non-current liabilities			
Retirement benefit obligation	20	-	242,172
Deferred income	21	12,486,896	13,674,259
Lease liability	16(b)	170,214	273,773
		12,657,110	14,190,204
Current liabilities			
Payables and accrued expenses	22	2,828,188	3,435,640
Lease liability	16(b)	141,925	127,411
		2,970,113	3,563,051
TOTAL FUNDS AND LIABILITIES		33,207,972	33,265,793

The financial statements were approved by the Board of Directors on 17th November 2023 and signed on its behalf by:



Chairman Board of Directors



Executive Director



**INFECTIOUS DISEASES INSTITUTE LIMITED
STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 30 JUNE 2023**

	Accumulated Surplus
	US \$
At 1 July 2021	14,447,998
Surplus for the year	1,064,540
At 30 June 2022	15,512,538
At 1 July 2022	15,512,538
Surplus for the year	2,068,211
At 30 June 2023	17,580,749



INFECTIOUS DISEASES INSTITUTE LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 US \$	2022 US \$
OPERATING ACTIVITIES			
Surplus for the year		2,068,211	1,064,540
Adjustments for:			
Depreciation of property and equipment	15	804,015	796,283
Depreciation of right-of-use asset	16	103,163	70,274
Benefits current service cost		1,020,499	756,050
Write off of WIP	15	691	-
Net cash inflows before changes in working capital		3,996,579	2,687,147
Changes in working capital			
Movement in inventories		(278,112)	87,129
Movement in receivables and prepayments		(1,812,770)	(1,124,128)
Movement in deferred revenue		(1,187,363)	3,071,686
Movement in payables and accrued expenses		(607,452)	1,298,091
Cash generated from operations		110,882	6,019,925
Retirement obligations paid	20	(1,262,671)	(1,322,102)
Net cash flows (used in) / generated from operating activities		(1,151,789)	4,697,823
INVESTING ACTIVITIES			
Purchase of property and equipment	15	(913,970)	(511,157)
Net cash flows used in investing activities		(913,970)	(511,157)
FINANCING ACTIVITIES			
Interest on lease liabilities	16	52,880	42,723
Lease payments	16	(141,925)	(127,411)
Net cash flows used in financing activities		(89,045)	(84,688)
Net (decrease) / increase in cash and cash equivalents		(2,154,804)	4,101,978
Cash and cash equivalents at start of year		22,597,301	18,495,323
Cash and cash equivalents at 30 June		20,442,497	22,597,301
REPRESENTED BY:			
Cash and cash equivalents	19	20,442,497	22,597,301

INFECTIOUS DISEASES INSTITUTE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

CORPORATE INFORMATION

The Infectious Diseases Institute limited is incorporated in Uganda under the Companies Act, 2012 of Uganda as a company limited by guarantee and having no share capital and is domiciled in Uganda. The registered address is Makerere University, P. O. Box 22418 Kampala, Uganda.

The Company, using funds from donors and own generated income, delivers treatment and care to individuals and communities, that are affected by HIV/AIDS and other infectious diseases, including emerging diseases like Ebola and COVID-19. Additionally, the Company supports the development of guiding policies in the health sector by conducting relevant, high-quality research, as well as contributes to the skilling of the health work force in the field of infectious diseases through tailored training. Furthermore, the Company supports the strengthening of both central and local governments (districts) health systems, through targeted capacity building initiatives.

The financial statements of Infectious Diseases Institute for the year ended 30 June 2023 were authorised for issue in accordance with a resolution of the directors on**17th November**..... 2023.

1.1 GOING CONCERN

The Company's directors have made an assessment of the Company's ability to continue as a going concern and are satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, the directors are not aware of any material uncertainties that may cast doubt upon the Company's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on a going concern basis.

2. APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)

2.1 STANDARDS AND INTERPRETATIONS ISSUED AND EFFECTIVE DURING THE YEAR

The accounting policies adopted, and methods of computation followed are consistent with those of the previous financial year. There were several new and amendments to standards and interpretations which are applicable for the first time for the current financial period.

The following amendments became effective during the period but had no impact on the Company:

- Reference to the Conceptual Framework – Amendments to IFRS 3
- Property, Plant and Equipment: Proceeds before Intended Use – Amendments to IAS 16
- Onerous Contracts – Costs of Fulfilling a Contract – Amendments to IAS 37
- IFRS 1 First-time Adoption of International Financial Reporting Standards – Subsidiary as a first-time adopter
- IFRS 9 Financial Instruments – Fees in the '10 per cent' test for derecognition of financial liabilities
- IAS 41 Agriculture – Taxation in fair value measurements

The Company has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective.

2.2 STANDARDS ISSUED BUT NOT YET EFFECTIVE

The new and amended standards and interpretations that were issued, but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company expects to adopt the new standards and amendments when they become applicable, however, they are not expected to have a material impact on the Company's financial statements.



	Effective for Annual periods Beginning or after:
IFRS 17 insurance contracts	1 January 2023
Definition of accounting estimates - amendments to IAS 8	1 January 2023
Disclosure of accounting policies - amendments to IAS 1 and IFRS practice statement 2	1 January 2023
Deferred tax related to assets and liabilities arising from a single transaction - amendments to IAS 12	1 January 2023
Amendments to IAS 1: classification of liabilities as current or non-current	1 January 2024
Lease liability in a sale and leaseback – amendments to IFRS 16	1 January 2024
Sale or contribution of assets between an investor and its associate or joint venture - amendments to IFRS 10 and IAS 28	Postponed Indefinitely

3. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Basis of preparation

The financial statements are prepared under the historical cost convention, except where otherwise stated.

The financial statements are presented in US Dollars (US \$), which is the Company's functional currency.

b) Statement of compliance

The financial statements have been prepared in accordance with IFRS as issued by the International Accounting Standards Board (IASB) and the requirements of the Companies Act, 2012, of Uganda.

For purposes of reporting under the Companies Act, 2012 of Uganda, the balance sheet in these financial statements is represented by the statement of financial position and the profit and loss account is represented by the statement of comprehensive income.

c) Property and equipment

Property and equipment is stated at cost excluding the costs of day-to-day servicing, net of accumulated depreciation and/or accumulated impairment losses, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labor, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property or equipment have different useful lives, they are accounted for as separate items (major components) of property and equipment.

Repairs and maintenance are charged to profit or loss during the financial period in which they are incurred. The cost of major renovations is included in the carrying amount of the asset when it is probable that future economic benefits in excess of the most recently assessed standard of performance of the existing asset will flow to the Company and the renovation replaces an identifiable part of the asset. Major renovations are depreciated over the remaining useful life of the related asset.

Changes in the expected useful life are accounted for by changing the depreciation period or methodology, as appropriate, and treated as changes in accounting estimates.

Depreciation is calculated to write off the cost of items of property and equipment less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognized in statement of comprehensive income.

The estimated useful lives of significant items of property and equipment are as follows:

- Buildings 25 years
- Laboratory equipment 5 years
- Furniture and fittings 5 years
- Motor vehicles 3 years
- Plant and Equipment 4 years
- Office equipment 4 years
- IT Equipment 2.5 years

Depreciation commences once the asset is capitalized and is ready for use as intended by management and ceases on the day derecognition.

The residual values, useful lives and methods of depreciation of property and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

An item of property and equipment is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of comprehensive income in the year the asset is derecognized.

d) Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

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 and any other available fair value indicators.

Impairment losses are recognised in statement of comprehensive income in expense categories consistent with the function of the impaired asset.



For all assets, 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 Company estimates the asset'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 statement of comprehensive income.

e) Financial instruments - Initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under IFRS 15. Refer to the accounting policies in section (m) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortised cost (debt instruments)
- Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
- Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- Financial assets at fair value through profit or loss

Financial assets at amortised cost (debt instruments)

This category is the most relevant to the Company. The Company measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows
- And
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognised in statement of comprehensive income when the asset is derecognised, modified or impaired.

The Company's financial assets at amortised cost include grant and other receivables, financial assets at amortised cost and bank balances.

De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Company's statement of financial position) when:

- The rights to receive cash flows from the asset have expired;
- Or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the assets, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

The Company recognizes an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.



ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables, the Company applies a simplified approach in calculating ECLs.

Therefore, the Company does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECLs at each reporting date. In simplified approach, an entity does not have to determine the stage of a financial asset because the impairment loss is measured at lifetime ECL for all assets.

The Company considers whether ECLs should be estimated individually for any period-end receivables, e.g., because specific information is available about those debtors.

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, or as derivatives designated as hedging instruments in an effective hedge, 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 Company's financial liabilities include trade and other payables.

Subsequent measurement

(i) Payables

After initial recognition, payables are subsequently measured at amortised cost using the effective interest rate method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the effective interest rate. The amortisation is included in profit or loss.

De-recognition

A financial liability is de-recognised 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 a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

f) Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash in hand and balances held at call with banks.

g) National Social Security Fund Contribution

The Company contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Company's obligations under the scheme are limited to specific contributions legislated from time to time and are currently 10% of the employees' gross salary. The Company's contributions are charged to the statement of comprehensive income in the period to which they relate.

h) Retirement contribution benefits

The Company operates a defined contribution retirement provident scheme for all its FTE (Full Time Equivalent) employees. The Company and all its FTE employees also contribute to the Enwealth Financial Services Umbrella fund, a defined contribution scheme.

A Defined Contribution plan is one in which contributions to the account are typically defined. The retirement benefits an individual receives from a defined contribution fund depend on various factors, including the amount of contributions made and the investment performance of the funds within the account.

The defined contribution obligation is calculated monthly through the payroll and remitted to the fund manager, who manages and invests these funds to make a return in favor of the staff members. The employee benefits are payable when an employee's employment contract is terminated on or before retirement. Although there are two types of employees, the Core Staff and the Project Staff, there is no distinction in how the funds are managed.

The benefits provided under the defined contribution plan are indicated below:

1. The calculation is done via payroll and every month, the funds are transmitted to the fund administrator who manages and invests these funds to make a return in favor of the staff members. The Employer contributes a fixed percentage (6%) and the employee contributes either 3% or 5%. The benefit in the period July 2022 – June 2023 was calculated as 6% of an employee's monthly basic pay.
2. The funds are transmitted to the Umbrella Fund managed by Enwealth Financial Services a fund administrator regulated by the Uganda Retirement Benefits Authority (URBRA).
3. Access to the funds is on the exit of employment from the Institute either by end of contract, resignation, termination of service, or retirement among others.
4. Where the termination of service is initiated by the staff member, before reaching the retirement age of 55 years, the staff member is entitled to their full benefit with any interest earned payable by the fund administrator on clearance with the Institute
5. Where an employee's services are terminated on account of a grave offense (i.e. a case of dismissal/summary discharges from service) that occasions damage to IDI property, financial or other loss, as per the URBRA guidelines, the employee is still entitled to their full benefits and the Company can only seek other legal means for recovery of the loss.
6. Where an employee dies whilst in the employment of the Institute, the beneficiaries listed by the employee on the fund application form shall be entitled to the full calculated benefit



i) Taxes

Current income tax

The Company is registered as a Non-Government Organisation which is involved in charitable activities. The Company mostly receives grants which would make it meet the definition of an exempt Company. The Income Tax Act states that for an Organisation to be tax exempt, it is granted a written ruling by the Commissioner of Uganda Revenue Authority.

The Company was granted an income tax exempt status by the Commissioner of Uganda Revenue Authority on 4th July 2023 for a two-year period effective 1st July 2022. Accordingly, no provision for tax has been made in these financial statements

j) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of comprehensive net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

k) Foreign currency transactions

The financial statements are presented in United States Dollars (US\$), which is also the Company's functional currency. Transactions during the year are converted into US\$ at rates ruling at the transactions dates. Monetary assets and liabilities at the reporting date, which are expressed in Uganda Shillings or other foreign currencies, are translated into US\$ at rates ruling at that date. The resulting differences from conversion and translation are dealt with in profit or loss in the year in which they arise.

For conversion of foreign denominated assets and liabilities to US \$ reporting currency, the following rates have been applied:

	2023	2022
Ushs/US\$	3,667	3,751
Euro/US\$	0.9158	1.031
GBP/US\$	0.7918	1.224

l) Leases

The Company 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.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Company recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

Lease liabilities

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (less any lease incentives receivable), variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees.

The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

The Company as lessor

Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized on a straight-line basis over the lease term.

m) Income recognition

Restricted grants

The Company uses funds received from donors as the main source of income to conduct its activities. Grants from the donors are recognised at their fair value in the statement of comprehensive income where there is reasonable assurance that the grant will be received and that the Company has complied with all attached conditions. Grants received where the Company is yet to comply with all attached conditions are recognised as a liability separately on the statement of financial position (Deferred Revenue) and released (amortised) to income when all attached conditions have been complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

When the Company receives grants of non-monetary assets, the asset and the grant are recorded at nominal amounts and released to the statement of comprehensive income over the expected useful life of the asset, based on the pattern of consumption of the benefits of the underlying asset by equal annual instalments.

Grants received are included in 'income' as 'grant income' in the statement of income and expenditure.

Grants received in cash and in kind are initially recorded as liabilities under the grant liability account and released to the statement of comprehensive income progressively.

Grant income recorded is the amortisation of the grant liability relating to the current period. The grant liability is made up of donations related to program and administrative costs, property and equipment and inventory.



Unrestricted grants: These are recognised when revenue is received.

Training income and income from core laboratory services represents the fair value of the consideration receivable for services is recognised when services are provided.

Expenditures incurred is recognised on accrual basis.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined.

n) Intangible assets

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortized over their estimated useful lives of four (4) years.

Costs associated with maintaining computer software programs are recognized as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the company, and that will probably generate economic benefits exceeding costs beyond one year, are recognized as intangible assets. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Computer software development costs recognized as assets are amortized over their estimated useful life but not exceeding three years.

o) Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is based on first in first out (FIFO) principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs, and other costs incurred in bringing them to their existing location and condition.

If the cost is higher than net realizable value, inventories are written down to net realizable value. Net realizable value is the stores issues price in the ordinary course of business, less the estimated cost of handling and storage.

p) Comparatives

Where necessary comparatives have been adjusted or reclassified to conform to changes in presentation in the current year.

q) Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimations and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities and equity, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In the process of applying the Company's accounting policies, management has made the following judgements and estimates, which have the most significant effect on the amounts recognised in the financial statements:

Property and equipment

Critical estimates are made by the management in determining the useful lives and residual values to property and equipment based on the intended use of the assets and the economic lives of those assets. Subsequent changes in circumstances or prospective utilisation of the assets concerned could result in the actual useful lives or residual values differing from initial estimates.

Impairment of non-financial assets

At the end of each reporting period, the Company reviews the carrying amount of its 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. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs.

4. GRANT INCOME	2023	2022
	US \$	US \$
Restricted grants	61,919,843	60,661,601
Unrestricted grants	1,267,997	597,653
	63,187,840	61,259,254

5. SELF-GENERATED INCOME		
Training income	986,399	954,341
Rental income	76,539	70,275
Other income	924,051	718,983
IDI core laboratory	2,516,603	2,140,305
	4,503,592	3,883,904

6. SURPLUS FOR THE YEAR		
The operating surplus is arrived at after charging:		
Depreciation of PPE (note 12)	804,015	796,283
Depreciation of ROU (note 11)	103,163	70,274
Auditors' remuneration*	31,544	34,500

*Auditors' remuneration reflect fees paid for the general purpose (statutory) audit. The fees paid for project specific audits, though recognised in these financial statements have been excluded from this disclosure.

	2023	2022
7. SALARIES AND BENEFITS	US\$	US\$
Salaries and wages (core activities)	5,217,674	4,949,436
Staff benefits (core activities)	1,032,338	919,427
Salaries and wages (project activities)	16,968,257	16,361,439
Staff benefits (project activities)	2,854,227	2,336,441
	26,072,496	24,566,743

The following items are included within staff benefits expense:		
Contributions to the National Social Security Fund	1,996,015	1,873,839
Workers' compensation & GPA	305,973	139,254
Medical insurance	528,170	441,080
Provident Fund	1,020,499	756,050
Other staff benefits	35,908	45,645
	3,886,566	3,255,868



PROGRAM EXPENSES	2023	2022
	US \$	US \$
Clinic - medicine & sundry	1,993,052	2,402,404
Lab tests & diagnostics	1,387,369	1,199,819
Program materials	929,925	462,705
Professional services / support	153,227	272,811
Program development	9,537,212	8,771,283
Communications & advocacy	183,788	72,062
Sub-grantees	13,670,265	15,865,507
	27,854,838	29,046,591
TRANSPORTATION		
Fleet operational costs	955,861	936,472
Domestic travel & per diems	2,916,956	2,239,001
International travel & per diems	424,189	182,763
	4,297,006	3,358,236
OFFICE EXPENSES		
Stationery & supplies	827,795	745,443
Postage, courier & freight	55,654	104,536
Telecommunications	652,606	746,819
Subscriptions & advertising	19,856	56,781
Office equipment maintenance	54,039	55,368
	1,609,950	1,708,947
FACILITIES EXPENSES		
Utilities	158,151	164,002
Facility operations and maintenance	1,110,949	787,562
Facility alteration and replacement	1,672,254	1,456,788
External facilities and head office costs	632,998	509,293
Lease interest	52,880	42,723
Depreciation ROU	103,163	70,274
	3,730,395	3,030,642
ADMINISTRATION EXPENSES		
Legal, audit and consulting	853,322	695,476
Insurance	57,498	55,573
Finance charges	74,522	66,765
Depreciation / capital fund	804,015	796,283
Bad debts written off	30,100	30,694
Provision for bad debts	67,472	211,342
Fines and penalties	13,303	-
	1,900,232	1,856,133

DIRECT LABORATORY TEST	2023	2023
	US\$	US\$
PBMC* Lab Reagents	425,246	414,289
Lab Supplies	74,992	97,933
Lab tests	4,507	11,106
Shipping Reagents (Taxes & charges)	21,123	14,733
Verification fees	1,496	1,690
Inventory Adjustment Account	915	119
	528,279	539,870

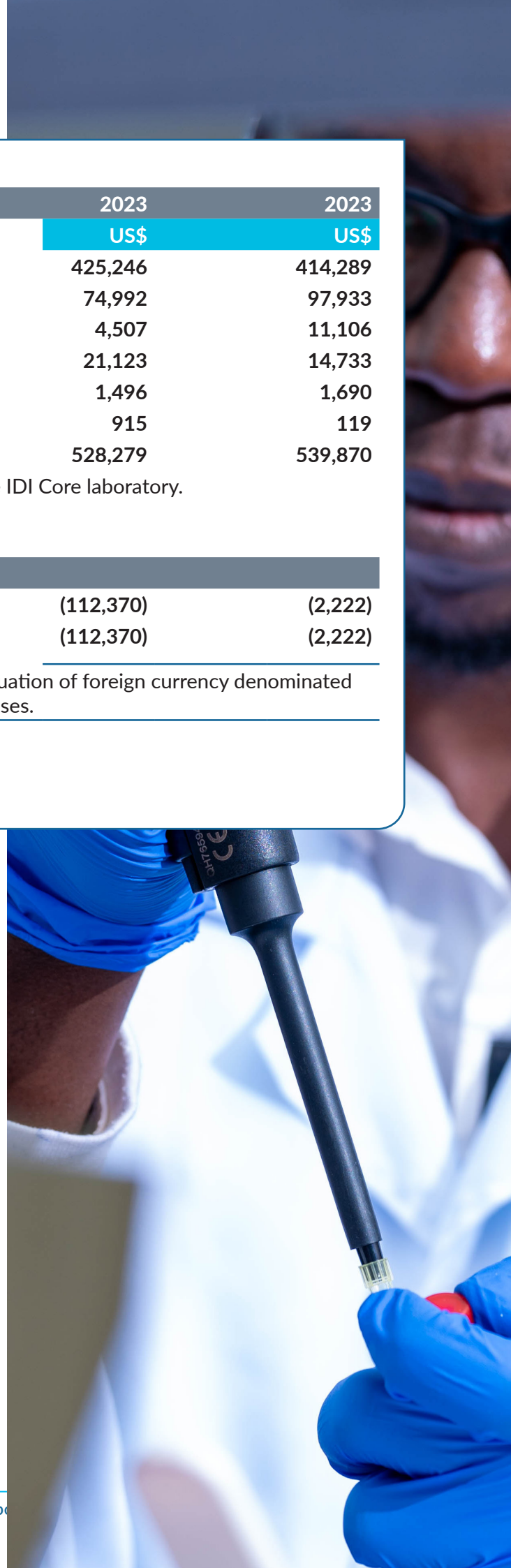
These costs relate to direct costs incurred by the IDI Core laboratory.

*Peripheral Blood Mononuclear Cells

FOREIGN EXCHANGE GAIN

Foreign exchange gain	(112,370)	(2,222)
	(112,370)	(2,222)

The foreign exchange gains result from the revaluation of foreign currency denominated financial assets and liabilities for reporting purposes.





15. PROPERTY AND EQUIPMENT

	Buildings, Plant & Equipment	Furniture & Equipment	Computers & IT Equipment	Laboratory Equipment	Motor Vehicles	other assets	Capital Work in Progress	Total
	US \$	US \$	US \$	US \$	US \$	US \$	US \$	US \$
At 1 July 2021	7,032,173	986,622	1,799,515	1,608,749	1,024,544	284,034	21,139	12,756,776
Additions for the year	5,862	9,980	119,438	91,690	62,937	-	221,250	511,157
Disposals/Transfers	-	-	-	-	-	21,139	(21,139)	-
At 30 June 2022	7,038,035	996,602	1,918,953	1,700,439	1,087,481	305,173	221,250	13,267,933
At 1 July 2022	7,038,035	996,602	1,918,953	1,700,439	1,087,481	305,173	221,250	13,267,933
Additions for the year	98,153	33,875	153,368	197,021	172,643	-	258,910	913,970
Disposals	(5,880)	(6,590)	-	-	(144,864)	-	-	(157,334)
Transfers	220,559	-	-	-	-	-	(221,250)	(691)
At 30 June 2023	7,350,867	1,023,887	2,072,321	1,897,460	1,115,260	305,173	258,910	14,023,878
DEPRECIATION								
At 1 July 2021	3,709,401	837,873	1,543,042	1,317,637	857,269	278,217	-	8,543,439
Charge for the year	330,465	63,497	178,705	96,947	111,784	14,885	-	796,283
Reclassification	-	-	767	-	-	(767)	-	-
At 30 June 2022	4,039,866	901,370	1,722,514	1,414,584	969,053	292,335	-	9,339,722
At 1 July 2022	4,039,866	901,370	1,722,514	1,414,584	969,053	292,335	-	9,339,722
Charge for the year	324,822	59,113	164,864	119,453	135,763	-	-	804,015
Disposals	(5,880)	(6,590)	-	-	(144,864)	-	-	(157,334)
At 30 June 2023	4,358,808	953,893	1,887,378	1,534,037	959,952	292,335	-	9,986,403
NET CARRYING AMOUNT								
At 30 June 2023	2,992,059	69,994	184,943	363,423	155,308	12,838	258,910	4,037,475
At 30 June 2022	2,998,169	95,232	196,439	285,855	118,428	12,838	221,250	3,928,211



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LEASES	2023	2022
	US \$	US \$
(a) Right of Use Asset		
COST		
At 1 July	529,664	147,135
Additions	-	382,529
At 30 June	529,664	529,664
ACCUMULATED DEPRECIATION		
At 1 July	(117,168)	(46,894)
Additions	(103,163)	(70,274)
At 30 June	(220,331)	(117,168)
NET CARRYING AMOUNT	309,333	412,496
(b) Lease liability		
Opening balance	401,184	103,343
Additions	-	382,529
Interest on lease liabilities	52,880	42,723
Lease payments	(141,925)	(127,411)
	312,139	401,184
Analysed as:		
Current	141,925	127,411
Non-current	170,214	273,773
	312,139	401,184
(c) Amounts recognized In Statement of Comprehensive Income		
Depreciation on rights of use assets	103,163	70,274
Interest expenses on lease liabilities	52,880	42,723

The lease liability relates to the present value of the future rent payments for the upcountry offices occupied by Infectious Diseases Institute. The estimated lease term is in line with the respective grant periods.

INVENTORIES	2023	2022
	US \$	US \$
Drugs and supplies	80,727	5,006
Laboratory supplies and reagents	347,281	146,877
Medical equipment and sundries	1,583	1,324
Stationery and medical forms	19,476	17,760
Computer and IT equipment and sundries	545	533
	449,612	171,500

RECEIVABLES AND PREPAYMENTS		
Grants receivable	4,507,227	2,965,614
Less: impairment provision	(8,266)	(142,221)
Sub-total: grants receivables	4,498,961	2,823,393
Sub-grantee receivables	2,587,858	2,399,273
Less: impairment provision	(206,433)	(278,341)
Sub-total: sub-grantee receivables	2,381,425	2,120,932
Staff debtors	38,692	16,977
Other receivables	986,635	879,585
Prepayments	157,566	395,021
Provision for bad & doubtful debts	(94,224)	(79,623)
	1,088,669	1,211,960
Net receivables and prepayments	7,969,055	6,156,285

Movement in impairment provision		
At July	500,186	371,562
Charge for the year	67,472	211,342
Recoveries	(98,922)	(32,855)
Provision for write-offs	(159,813)	(49,864)
At 30 June	308,923	500,185

CASH AND CASH EQUIVALENTS		
Cash on hand	11,118	9,241
Cash at bank	16,956,727	20,076,064
Short term deposits (Ushs)	3,474,652	2,511,996
	20,442,497	22,597,301

RETIREMENT BENEFIT OBLIGATION		
The amounts recognised in the statement of financial position are:		
At the start of the year	242,172	808,224
Current service cost	1,020,499	756,050
Benefits paid out during the year	(1,262,671)	(1,322,102)
	-	242,172

There is no liability in the year ending 30 June 2023 as the retirement benefits scheme is being managed by an external party (Enwealth Financial Services Umbrella fund) in accordance with the URBRA Act.

RETIREMENT BENEFIT OBLIGATION (CONTINUED)

The amount recognised in the income and expenditure statement for the year represents the current service cost.

The principal assumptions used were as follows;

	2023	2022
Discount rate	10.4%	10.4%
Future salary increases-core staff	16.0%	16.0%
Future salary increases-project staff	14.0%	14.0%

DEFERRED INCOME

Deferred revenue is made up of the following:

a) Scholarship reserve

This reserve relates to proceeds of fundraising efforts by partners to facilitate the Institute's training activities. Individual scholars are partly or sometimes fully sponsored by these funds, amounts of which are offset from the reserve and reflected as the period's income and the balance is shown under liabilities.

b) Restricted advances

Funds are received in advance from various funders. These are credited to liabilities and are recognised as income once the expenditure they relate to has been incurred.

2023	Opening balance	Additions for the year	Release during the year	2023
	US \$	US \$	US \$	US \$
Restricted advances	13,616,870	48,129,865	(49,317,686)	12,429,049
Capacity building reserves	2,153	-	-	2,153
Scholarship reserve	287	-	-	287
Contingency reserve	54,949	458	-	55,407
	13,674,259	48,130,323	(49,317,686)	12,486,896
2022	Opening balance	Additions for the year	Release during the year	2022
	US \$	US \$	US \$	US \$
Restricted advances	10,544,078	50,711,400	(47,638,608)	13,616,870
Capacity building reserves	2,153	-	-	2,153
Scholarship reserve	287	-	-	287
Contingency reserve	56,054	-	(1,105)	54,949
	10,602,572	50,711,400	(47,639,713)	13,674,259



PAYABLES AND ACCRUED EXPENSES	2023	2022
	US \$	US \$
Domestic vendors	2,755,030	3,260,166
Foreign vendors	61,654	164,254
Other payables	11,504	11,220
	2,828,188	3,435,640

RELATED PARTY TRANSACTIONS

Related parties include the members of the Board of Directors and key management as shown on page 2

i) Key Management Compensation

	US \$	US \$
	2023	2022
Salary	149,728	148,176
Employment benefits	24,798	28,756
	174,526	176,932

ii) Directors' emoluments/benefits

Board stipends and benefits	42,882	56,140
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iii) Purchase of goods and services*	29,711	27,495
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*This relates to purchase of goods/services from companies controlled/owned by board members or members of key management.

FINANCIAL RISK MANAGEMENT

The Company has exposure to the following risks from its use of financial instruments;

- a. Credit Risk
- b. Liquidity risk
- c. Market risk

The Company is exposed to various risk, including credit risk, interest risk, liquidity risk and foreign currency risk. The Company's risk management strategy is based on a clear understanding of various risks, disciplined risk assessment procedures and continuous monitoring. The policies and procedures established for this purpose are continuously benchmarked with the industry best practices. The finance and commercial functions are supported by local management using a comprehensive range of qualitative and quantitative tools. Management is responsible for the assessment, management and mitigation of risks affecting the Company.

The Company's overall risk management program focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effects of such risks on its performance by setting acceptable levels of risk.

The financial management objectives and policies are outlined below;

a) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company's credit risk is primarily attributable to its grant, sub-grantee and other receivables, estimated by the Company's finance department based on prior experience, existing financial and economic factors faced by the debtor and the exit options available.

The credit risk on grant, sub-grantee and other receivables is limited because the Company has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults.

The table below indicates the Company's liquidity statement of financial position date and an analysis of the liquidity period of the Company's financial assets and liabilities.

FINANCIAL RISK MANAGEMENT (Continued)				
Liquidity risk management (Continued)				
	Total	Between 0 & 3 months	Between 3 & 12 months	Over 12 months
	US \$	US \$	US \$	US \$
As at 30 June 2023				
Financial assets				
Cash and cash equivalents	20,442,497	20,442,497	-	-
Receivables	5,493,862	3,838,851	1,348,101	306,910
	25,936,359	24,281,348	1,348,101	306,910
Financial liabilities				
Payables and accrued expenses	2,828,188	2,828,188	-	-
Lease Liability	312,139	-	141,925	170,214
	3,140,327	2,828,188	141,925	170,214
Net liquidity surplus	22,796,032	21,453,160	1,206,176	136,696
As at 30 June 2022				
Financial assets				
Cash and cash equivalents	22,597,301	22,597,301	-	-
Receivables	3,845,199	2,737,348	893,074	214,777
	26,442,500	25,334,649	893,074	214,777
Financial liabilities				
Payables and accrued expenses	3,435,641	3,435,641	-	-
Retirement benefit obligation	242,172	242,172	-	-
Lease Liability	401,184	-	127,411	273,773
	4,078,997	3,677,813	127,411	273,773
Net liquidity surplus	22,363,503	21,656,836	765,663	(58,996)



(c) Market risk

Market risk relates to exposure to adverse movements in market variables, including interest rates, prices and exchange rates.

i) Interest rate risk

The company is not exposed to interest rate risk as it has no borrowings.

ii) Currency risk

The company is exposed to currency risk through transactions in foreign currencies. There is an increasing trend by suppliers of goods and services to charge the company in US Dollars.

The company's transactional exposure gives rise to foreign currency gains and losses that are recognized in the statement of profit or loss and other comprehensive income. In respect of monetary assets and liabilities in foreign currency, the company ensures that its net exposure is kept to an acceptable level. Monitoring of foreign currency fluctuations is done through the finance department.

FINANCIAL RISK MANAGEMENT (Continued)

c) Market risk (Cont.)

iii) Currency Risk (Cont.)

	Total US \$	USHS US \$	EURO US \$	GBP US \$
2023				
Assets				
Cash and cash equivalents	5,620,087	2,930,917	523,773	2,165,397
Receivables	568,862	94,947	123,246	350,669
Total assets	6,188,949	3,025,864	647,019	2,516,066
Liabilities				
Trade payables	1,747,390	1,651,262	2,173	93,955
Total liabilities	1,747,390	1,651,262	2,173	93,955
Currency position	4,441,559	1,374,602	644,846	2,422,111
2022				
Assets				
Cash and cash equivalents	6,136,743	2,434,621	529,067	3,173,055
Receivables	713,847	362,058	159,742	192,047
Total assets	6,850,590	2,796,679	688,809	3,365,102
Liabilities				
Trade payables	2,287,821	2,221,882	8,951	56,988
Total liabilities	2,287,821	2,221,882	8,951	56,988
Currency position	4,562,769	574,797	679,858	3,308,114

ii) Currency Risk (Cont.)

Foreign exchange risk –Sensitivity analysis: appreciation/depreciation of US \$ against other currencies by 5%.

The following sensitivity analysis shows how surplus would be affected if the market risk variables had been different at reporting date with all other variables held constant.

Currency Risk (Cont.)

Foreign exchange risk –Sensitivity analysis: appreciation/depreciation of US \$ against other currencies by 5%.

The following sensitivity analysis shows how surplus would be affected if the market risk variables had been different at reporting date with all other variables held constant.

	2023 US \$	2022 US \$	2021 US \$
	Effect on Surplus	Effect on Surplus	Effect on Surplus
Currency - Uganda Shillings			
+ 5% US \$ Movement	222,720	238,979	151,540
- 5% US \$ Movement	(246,165)	(264,133)	(167,492)
Currency - Euros			
+ 5% US \$ Movement	30,914	33,227	96,057
- 5% US \$ Movement	(34,168)	(36,724)	(106,168)
Currency - Great Britain Pounds			
+ 5% US \$ Movement	124,287	162,957	187,154
- 5% US \$ Movement	(246,165)	(180,110)	(206,855)

Capital management

The Board's policy is to maintain a strong capital base so as to maintain creditor and donor confidence and to sustain future development and expansion of the business. The Board Audit Committee (BAC) monitors the performance of the company through management accounts and operational reviews. They also review the capital working requirements. The BAC report is presented to the full Board every four months

25. CONTINGENT LIABILITIES

The Company is involved in the following on-going litigation.

- Infectious Diseases Institute Limited Vs Uganda Revenue Authority: This application by IDI objects to an assessment by URA for income tax. IDI's objection is premised on the fact that the individuals in respect of whom the assessment was made were independent contractors and not employees of IDI. Upon a revision of the initial tax assessment by URA, the tax liability was reduced to Ushs 322,013,900. IDI paid the tax not in dispute leaving a balance of Ushs 185,200,728 (US\$49,374) which IDI still objects to. Furthermore, 30% of the disputed amount of Ushs 55,560,218 (US\$ 14,812) was paid in January 2019 in accordance with the Income Tax Act. The Tax Arbitration Tribunal (TAT) on 27 January 2022 decided against IDI's contention and IDI has appealed to the High Court, the matter is currently awaiting a hearing.
- The Company is also a defendant in three labor related cases seeking damages for alleged unfair or unlawful termination of employment contracts. Based on the directors' assessment after consultation with legal counsel, the Company's exposure is estimated at Ushs 90,000,000 (US\$ 23,994).

26. CAPITAL COMMITMENTS

There were no capital commitments at 30 June 2023 (2022: Nil).

27. EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any events after the reporting date that require adjustments of or disclosure in the financial statements.







GRI Standards

	Disclosure	Section
GRI 401	Employment	HR
GRI 402	Labor/Management Relations	HR
GRI 403	Occupational Health and Safety	HR-OHSE
	<p>403-1: Occupational health and safety management system.</p> <p>403-2: Hazard identification, risk assessment, and incident management.</p> <p>403-3: Occupational health services.</p> <p>403-4: Worker participation, consultation, and communication on occupational health and safety.</p> <p>403-5: Worker training on occupational health and safety.</p> <p>403-6: Promotion of worker health.</p> <p>403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships.</p> <p>403-8: Workers covered by an occupational health and safety management system.</p> <p>403-9: Work-related injuries.</p> <p>403-10: Work-related ill health</p>	
GRI 404	Training and Education	HR, Training and Development
GRI 405	Diversity and Equal Opportunity	HR
GRI 406	Non-discrimination	HR
GRI 407	Freedom of Association and Collective Bargaining	HR
GRI 408	Child Labor	HR
GRI 409	Forced or Compulsory Labor	HR
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	All programmes
GRI 419-2	Operations with significant actual and potential negative impacts on local communities	All programmes
GRI 306	Waste Management	Operations
GRI 307	Environmental Compliance	Operations
GRI 304	Biodiversity	Operations



Our Partners



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The image features a light grey, textured background. A dark blue, abstract shape with a rounded right edge is positioned on the left side. A dashed blue line follows the outer contour of this shape, extending from the top left towards the bottom right.

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