

PARLIAMENT OF UGANDA

**REPORT OF THE SELECT COMMITTEE ON SALARY
ANOMALIES IN THE UGANDA PUBLIC SERVICE**

**OFFICE OF THE CLERK TO PARLIAMENT
PARLIAMENT BUILDINGS
KAMPALA - UGANDA**

June 2014

1.0. INTRODUCTION.

The Committee on Public Service and Local Government of this August House carried out investigations into salary and payroll anomalies in the Uganda Public Service. On 30th April 2014, the Committee presented the report on the floor of Parliament. The report was debated and adopted. During the debate, Parliament in its wisdom decided to set up a select committee to review the recommendations contained in the report of the Committee on Public Service and Local Government and to propose realistic and tangible recommendations for the way forward.

1.1. Background.

Over the years, the Government of Uganda has implemented various reforms aimed at improving Public service management. In 1988, Government set up Public Service Review and Reorganization Commission which recommended various reforms including, among others:

- Pay reforms.
- Restructuring of Government institutions.
- Payroll management and reorganization.
- Pension review.
- Training and staff development.
- Performance management; reward and recognition.
- Review of the legal framework.

The most recent reforms have focused on systems and procedures including:

- computerization of human resource management under the Integrated Personnel and Payroll System (IPPS);
- modernization of records and archives management;
- payment of salaries directly to bank accounts of individuals;
- contract agreements of senior managers;
- result oriented management; and

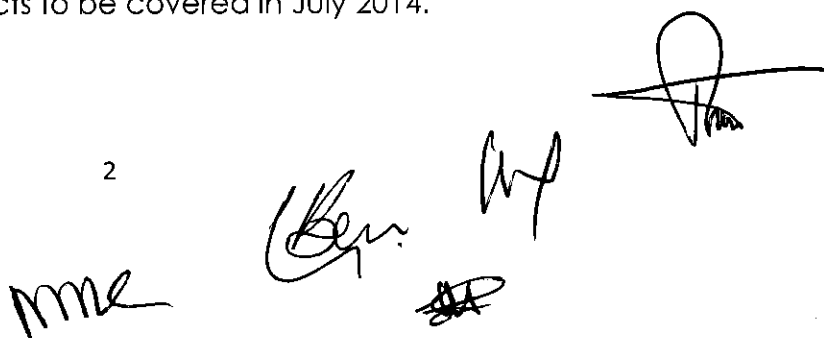
- capacity building under the Civil Service College.

In spite of all these initiatives, management of the Public Service particularly payroll management and salary payment continues to pose serious challenges. These include, among others;

- non-payment of salaries
- delayed payment of salaries
- over payment of salaries
- under payment of salaries
- unexplained deletions from the payroll
- inclusion of ghost workers on the payroll.

The above challenges have led to a demoralized public service work force, inefficiency, absenteeism, abscondment and desertions. In an attempt to address these challenges, there has been a shift from decentralized to centralized and back to decentralized system of managing the payroll and salary payments. In January 2014, Government introduced the Decentralized Payroll Management System in a phased manner to address the challenges which were persistent under the centralized payroll management system.

- Phase1 (January 2014) -27 Central Government ministries and agencies.
- Phase 2 (February 2014) - 37 Central Government ministries and agencies plus 2 districts.
- Phase 3 (March 2014) – 8 Agencies (5 Public Universities, Police, Prisons and KCCA)
- Phase 4 (April 2014) – 37 Local Governments (34 districts and 3 Municipalities)
- Phase 5 (May 2014)- 19 Municipalities
- The last batch of 75 districts to be covered in July 2014.



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Under the decentralized arrangement, payroll management and salary payment is supposed to be the responsibility of the Accounting Officer of each Vote. This is envisaged to result in the triple objectives:

- i. paying salaries on time;
- ii. paying the right amounts; and
- iii. elimination of ghosts.

1.2. Terms of Reference

The following terms of reference were given to the Committee:

- a) To review the recommendations contained in the Report made by the Committee on Public Service and Local Government on Salary Anomalies in the civil service.
- b) To propose realistic and tangible recommendations for the way forward.

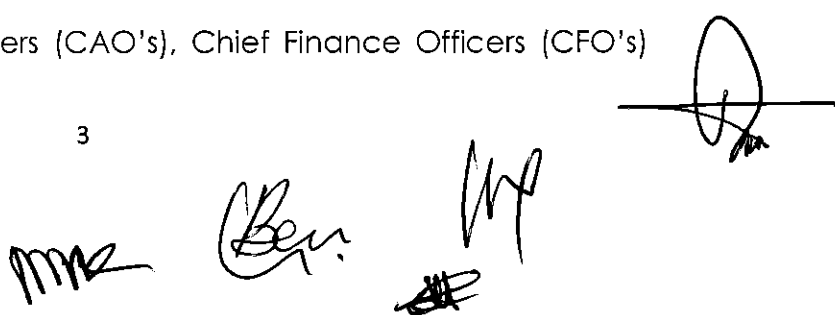
2.0. METHODOLOGY

1. The Committee reviewed the following Documents:

- a) The Constitution of Uganda, the Local Government Act, Public Service Standing Orders, Circular Standing Instructions and Treasury Memoranda.
- b) Report of the Committee on Public Service and Local Government on the Investigations into Salary and Payroll Anomalies in the Uganda Public Service **(Appendix 1)**.
- c) Report of the Special Audit of the Government of Uganda on Salaries and Wages 2011/2012; Office of the Auditor General **(Appendix 2)**.
- d) Written Submissions from Various witnesses **(Appendix3)**

2. The Committee held meetings and discussions with the following:

- a) The Auditor General and his Technical Staff.
- b) Chief Administrative Officers (CAO's), Chief Finance Officers (CFO's)

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and Human Resource Officers from the districts of; Bushenyi, Kabale, Kasese, Lira, Mbarara, Tororo and Wakiso.

- c) The Permanent Secretaries from the Ministries of; Internal Affairs, Health, Education and Sports, Public service and Finance, Planning and Economic Development with their technical staff.
3. The Committee carried out a comparative study visit to the neighbouring countries of Rwanda and Kenya where the problems of salary anomalies have been minimised. The visit was intended to enable the Committee benefit from a comparative review of best practices from the region. The experiences shared assisted the Committee in developing practical proposals to improve salaries and payroll management systems in Uganda.
 4. The Committee also made on spot site visits to the Ministries of Public Service (MoPS) and Finance Planning and Economic Development (MoFPED) data processing centres.

3.0. FINDINGS AND OBSERVATIONS

3.1. Capacity Gaps

3.1.1. Human Resource Capacity Gaps

The Committee observed capacity gaps both in terms of competence and adequacy of staff at different levels of payroll data management. At the MoPS the Committee observed that the Human Resource personnel were overwhelmed by the number of submissions made by various Local Governments for validation. The on-spot visit revealed that only three (3) staff were designated to verify pay change reports of all teachers while another three (3) were responsible for handling submissions for traditional civil servants. A staff was expected to handle an average of 3000 forms per day, which

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was humanly impossible. As result there was a backlog of pay change reports dating as far back as 2010/11.

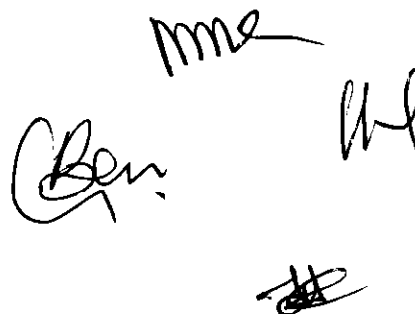
The data entry clerks were of varying competences, some were not properly trained while others lacked appointment letters and some had not been paid for several months. It was also noted that there were disparities in the remuneration of the clerks. Some of those on temporally terms who are diploma holders are paid more than the degree holders who had been there for more than 6 years.

The Committee observed that, at Local Government level there was limited or no capacity to handle human resource management issues. The Committee found some Local Governments officials submitting forms for salary arrears of 2005/06 and others with a lot of errors. Only 46 out of 111 districts had qualified human resource officers. The human resource departments had 1 to 3 staff to manage a work force of 3000 to 5000 staff per district.

3.1.2. Office Equipment and Connectivity

The Committee observed that there was an acute shortage of IT equipment such as computers, printers, photocopiers. In addition, most Local Governments lacked internet connectivity and reliable networks. This made communication between the centre and local governments extremely difficult. District officials had to travel to the centre (Kampala) to input their own data into the IPPS at the MoPS.

The above two capacity gaps have led to delays in submitting and processing pay change reports, preliminary payrolls and other documents.



3.2. Implementation of Pay and Payroll Reforms

The Committee noted that, whereas the decentralization of the payroll was appreciated as a good policy by most stakeholders and consistent with the policy of devolution, its implementation had a number flaws:

- it was done hurriedly without adequate planning;
- training of implementers was inadequate;
- no feedback mechanism especially between the centre and the sites on errors and complaints raised;
- There were no clearly laid out operational guidelines; and
- Coordination among stakeholders particularly between the MoPS and MoFPED was weak.

Similarly, the implementation of the IPPS had been characterized by a number of challenges mainly associated with transition from managing the Government payroll on the old system (legacy) at Uganda Computer Services to managing payroll onto the IPPS.

The Committee found out that the migration of employee data from the legacy system onto the IPPS resulted into massive errors leading to non payment of salaries, delayed payment of salaries, over payment of salaries, under payment of salaries, unexplained deletions from the payroll and the existence of unknown employees ("ghost") on the payroll. For instance, the Chief Administrative Officer of Tororo district Local Government informed the Committee about cases of unknown names which appeared on the district payroll with strange salary scales. In Mbarara, the salaries of 50 staff were bounced due to invalid records as results of errors in employee data. In Kasese, during the month of May 2014, 52 workers with a wage worth UGX. 31 million were discovered on the payroll when they were not bona fide employees of the district. These anomalies have persisted in spite of the complaints.

3.3. Rollout of IPPS and IFMS to Various Payroll Processing Sites

Government uses Integrated Financial Management System (IFMS) to process salary payments and IPPS to process payrolls. IFMS was introduced in 2003 to date it is operational in 115 sites (accounting votes) of which 75 are MDA's and 40 Local Governments. IPPS project was introduced in 2008/9; to date the system operates only 1 module i.e. payroll management out of the 9 modules procured. This represents only 11% of the procured functionality of the IPPS. The system has been rolled out to 39 votes (31 central votes & only 8 LG's). The eight unutilized modules are;

- Recruitment and Selection.
- Performance Management.
- Establishment Control.
- Training and Development.
- Succession and Career Development.
- Time Management.
- Leave Management.
- Records Management.

The study visit to Rwanda revealed that whereas Uganda and Rwanda started almost at the same time to implement IPPS, the Ministry of Public Service and Labour of Rwanda developed an in-house system and to date they have rolled out all modules to all sites including all Local Governments. In addition, the IPPS in Rwanda interfaces with other national databases such as social security, national identity card, the central bank, finance (IFMS), and Revenue Authority.

The strides made by the public service of Rwanda clearly indicate that Uganda could have put to use the full system within a much shorter period. This would have sorted out the current impasse in managing the payroll and salary payments.

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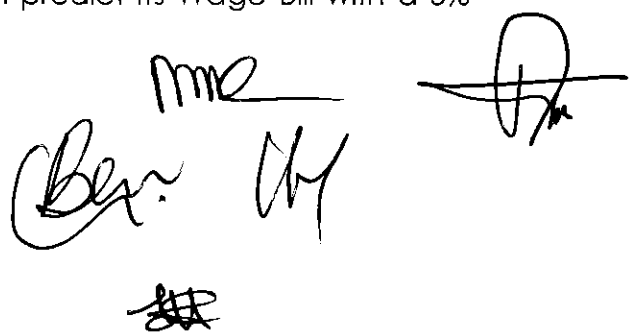
3.4. Unpredictability of the Wage Bill.

The Committee found out that the total number of the current workforce in the Public Service of Uganda is not known by both MoPS and MoFPED. Even the sector Ministries did not know the actual number of workers under their respective sectors. For instance, the Ministry of Health did not know the number of health worker; the Ministry of Education and Sports did not know the number of teachers, and the Ministry of Internal Affairs did not know the number of Police Officers. They only use estimate figures to budget for the Wage Bill.

As a result, some Votes had Wage Bill surpluses while others are in deficit. The Committee was informed that this was the reason why some staff were unpaid i.e. their Votes for the wage got exhausted before the end of the financial year hence the endless requests for supplementary budget for wages. Surprisingly, some of these Votes where there are salary arrears, the Committee found out that some Accounting Officers had requested the Treasury to reallocate funds for wages to cover non wage items. For example;

- Ministry of Local Government requested to reallocate funds amounting to UGX 700millions meant for wages to finance rent and Common Wealth conference debts (Ref. ADM/348/349/01 dated May 13th 2014).
- Uganda Police Headquarters requested to reallocate funds amounting to UGX 5.5 Billions meant for wages to finance construction of a camp site at Bujjagali (Ref. FAP 25/131/01 dated May 6th 2014).

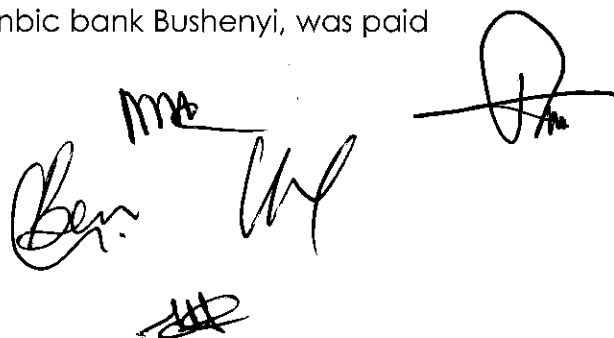
The unpredictability of the Wage Bill for the Public Service of Uganda contrasts sharply with the experiences of our neighbouring countries in the East African Region. For example Rwanda can predict its Wage Bill with a 5% margin of error over a period of 15 years and a 3% margin of error for 5 years. In Kenya, the Public Service Commission can predict its Wage Bill with a 5% margin of error for 5 years.

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3.5. "Ghost" Employees

The Committee observed that the inclusion of ghost employees on the payrolls was a reality in many institutions within the Public Service, for example:

- In the Police force, the Under Secretary confirmed removal of 3000 ghost employees from the payroll after an internal payroll cleaning exercise.
- The Special Audit of the Government of Uganda Salaries and Wages of June 2012, carried out by the Auditor General confirmed that there were duplicates on both the teachers' payroll and traditional civil servants payroll. In addition, the payroll still had employees who were over 60 years of age. For example, in Ministry of Public Service there were 4 staff above 60 years, Ministry of Works and Transport-10 staff, Uganda Police force-219, Tororo district Local Government -10 staff.
- The Committee established that there were instances where more than one employee shared the same bank account number which is an indication of possible connivance by commercial banks with some civil servants. For example under Bank code 13002, bank account number 205101 is shared by Aliyinza Juliet of computer number E54210008514 and Ssensalire Godfrey of computer number E54210005881. Similarly under bank code 37001 bank account number 0825001879 was shared by Kworekwa Moses of computer number E50694009223 and Rutahindwa Charles of computer number E50693017399.
- The Committee was informed that there were cases of impersonation where funds meant to pay salaries of some employees end up in wrong hands. For example in Bushenyi, the salary of Kamusiime Annet a Head teacher with a bank account in Stanbic bank Bushenyi, was paid

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to another Kamusiime Annet an employee of MoPS through a bank account in Centenary bank.

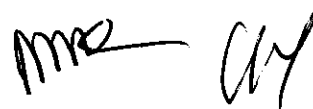
- The Committee found out that, the lack of bio metric data for civil servants and vital National ID database and incompatibility/lack of linkage with the existing systems lead to poor identification of employees. This resulted into cases of duplicate names on the payroll, forgery and proliferation of "ghosts".

In Rwanda and Kenya the existence of "ghost" workers had been greatly minimized due to the linkage between payroll data and bio metric data from the National ID databases.

The Committee was thus informed that the Office of the Auditor General was carrying out a comprehensive national payroll verification and cleanup exercise. To date, bio metric data of 150,000 civil servants had been captured. This exercise will establish the total picture of the current workforce and irregularities on the payroll.

3.6. Peculiar Features of the Police Force

The Committee observed that Uganda Police Force had Special/ peculiar features such as force numbers, disciplinary measures, classification of their duty stations referred to as Police districts, abrupt transfers and promotions. These need to be considered in the decentralization process.



4.0. RECOMMENDATIONS

In view of the above observations and having reviewed the recommendations of the Committee on Public Service and Local Government, the Select committee hereby recommends the following:

4.1. Payment of Arrears

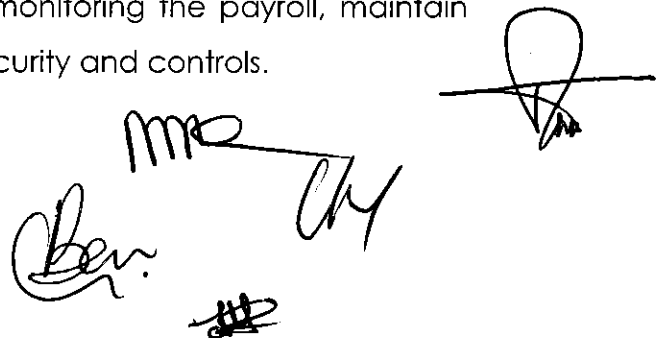
In order to ensure that all outstanding arrears are paid, the Committee recommends that;

- i. All Accounting Officers should submit to the MoFPED genuine lists of all arrears of their respective institutions by 30th June 2014.
- ii. MoFPED should ensure that all arrears are verified and paid not later than 30th July 2014.
- iii. The Minister for Finance Planning and Economic Development should submit a status report on the payment of salary arrears to Parliament by 15th August 2014.
- iv. Accumulation of salary arrears must stop hence forth. Any Accounting officer or head of department who causes accumulation of salary arrears must be penalized by the appointing authority.

4.2. Decentralization of the Payroll

In order to ensure that decentralization of the payroll is expedited without any further delay, the Committee recommends that;

- i. Processing of the payroll and payment of salaries should be fully devolved to the accounting officers. For clarity the owner of the payroll shall be the Accounting Officer who will be held accountable for any payroll irregularities.
- ii. The Ministry responsible for Public Service should retain the responsibility of policy guidance, hosting the IPPS, monitoring the payroll, maintain standards and implementing system security and controls.

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4.3. Capacity Building

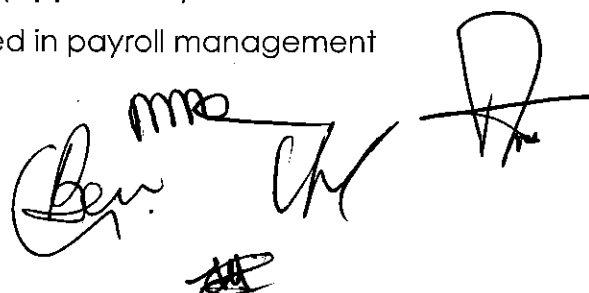
In order to ensure adequate capacity for successful implementation of the reforms, the committee recommends that:

- i. For all Local Governments lacking human resource officers, the Public Service Commission should centrally recruit at least one qualified and well trained human resource officer within the first quarter of financial year 2014/15.
- ii. Every Government institution should have a strong human resource department with adequate and qualified personnel to handle human resource related issues.
- iii. The Ministry responsible for public service should procure IT equipment and ensure availability of connectivity for the human resource departments of all Local Governments, Ministries and Government Agencies.
- iv. MoFPED should provide for adequate budgetary provisions for recruitment of human resource personnel and IT equipment within the financial year 2014/15.

4.4. Rollout of the IPPS and IFMS.

To ensure successful implementation of the decentralized payment and payroll management system, the Committee recommends the following;

- i. The Ministry responsible for Public Service should ensure functionality of all IPPS modules within the first quarter of FY 2014/15.
- ii. Full rollout of IPPs to all sites within a period of one year. Ministry of Finance, Planning and Economic Development should provide the necessary resources for the full roll out in the FY 2014/15. The financial implication is estimated at UGX 23 Billions (**Appendix 4**).
- iii. Comprehensive training of all staff involved in payroll management

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- iv. Implementation of the interface between IPPS-IFMS by the 31st July 2014 to enable automatic transfer of data without human intervention that has been causing delays and errors.
- v. Implementation of the interface between IPPS, IFMS and National databases such as National ID, Uganda Revenue Authority (URA) taxpayers' database and Social Security.

Note: The requirement of using Tax Identification Number (TIN) as bio metric data in the IPPS should not be a hindrance to staff to access the payroll in the medium term.

4.5. Cleaning up the Payroll.

In order to eliminate "ghosts" and other illegitimate salary payments, the Committee recommends as follows:

- i. The Auditor General should submit the 100% cleaned up payroll to Parliament by 30th August, 2014.
- ii. The Ministry responsible for Public Service should adopt the cleaned up payroll database as verified by Auditor General as soon as it is availed by the Auditor General.
- iii. The Ministry responsible for public service should set up regional centres to capture the bio-metric data of all new entrants.
- iv. The Government should implement "a pay as we see you" policy. This entails the following:
 - Payment of all employees should be based on their availability at work.
 - The Accounting Officers should put in place local mechanisms to ensure that this requirement is strictly adhered to e.g. supervisors at all levels should implement clock in registers.

- The MoFPED should avail a statement on the status of payment of salaries of each institution to the respective accounting officers on a monthly basis.
- Accounting Officers should equally give feedback on a monthly basis to all unit supervisors on payment of salaries of staff under their units.

4.6. Budgeting for the Wage Bill.

In order to ensure predictability of the Wage Bill and to minimize the need for supplementary funding for salaries, the Committee recommends that:

- i. Budgeting for the Wage Bill should be strictly based on the approved staff ceilings across all Government entities (not employees in position)
- ii. Budgeting for the National Wage Bill should take into account all anticipated promotions, salary increment and other remunerations of Government employees as provided for in the Standing Orders.
- iii. Ministry of Finance should desist from forwarding to Parliament supplementary expenditure requests for wage with effect from FY 2014/15. Henceforth Parliament shall not approve supplementary budget requests for salaries.

4.7. Enhancing Integrity in Public Service.

In order to promote accountability, transparency and integrity in payroll management, payment of salaries and generally Public Service management, the Committee recommends the following:

- i. Strict enforcement and adherence to the laws, Public Service Standing Orders, Public service Code of Conduct, rules and regulations. The head of Public Service should submit a report on a biannual basis to Parliament detailing the disciplinary measures taken on specific cases

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of non-adherence to Public Service Standing Orders and applicable laws.

- ii. Annual audit of the payroll by the Auditor General and the report to be presented to Parliament by the 30th August every year.
- iii. Identification of all overpaid staff by accounting officers, and recovery of all funds paid in excess of the mandatory pay.
- iv. Statement from the Minister for Finance to Parliament by 15th August 2014 on the status of recoveries and disciplinary action taken on those persons involved.
- v. The Auditor General should carry out forensic investigation on the payroll to establish persons involved in the creation and perpetuation of "ghosts" and other anomalies on the payroll.
- vi. All persons involved in the creation and perpetuation of 'ghosts' on the payroll should be dismissed with disgrace and prosecuted with the view to make good the loss.

4.8. Peculiar Features of Uganda Police Force.

In order to address the concerns of the Police Force, the Committee recommends that the payroll system should be customized to meet the peculiar requirements of the Uganda police Force in terms of force numbers, police districts, disciplinary measures, and transfers.

4.9. Restructuring of MoPS.

Given the challenges as noted by the Sessional Committee on Public Service and Local Government and the observations made by this Committee; in view of the need to streamline the institutional framework for the successful implementation of the above recommendations, the Committee strongly recommends as follows:

- i. MoPS should be restructured into a directorate under the Office of the President with highly technical experts to carryout the following functions;
 - Provide human resource management policy guidelines.
 - Provide technical support to the implementing agencies.
 - Coordinate the Service Commissions.
 - Host the IPPS.
 - Develop and monitor implementation of standards of service.
- ii. Establish regional service commissions at appropriate levels to replace the current district service commissions. This shall require a Constitutional amendment of Article 198. The Committee regards this as necessary because of the following:
 - Inadequate capacity of the district service commissions.
 - Politicization of recruitment, promotion and other human resource management functions.
 - The need to remain consistent with the devolution principle to the appropriate levels.
 - Cost efficiency for the human resource management and development function.

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5.0. CONCLUSION.

Human resource is the most important factor for the development of this country. The current challenges in the management of payroll and payment of salaries of civil servants have had a demoralising effect on the public service generally. The biggest losers are the people of Uganda who are denied quality services. The Committee urges Parliament to adopt the recommendations of this report and Government to implement them to the letter for the good of our country.

Finally, the Committee wishes to register its appreciation to the Rt. Hon. Speaker for availing the necessary facilitation in time to enable the Committee to perform its work. We wish to thank Parliament for entrusting us with this responsibility. We also thank the witnesses for providing the necessary information. We thank the technical team of Parliament as well as the Auditor General for their input. We thank the staff of the Ugandan Embassies in Kigali, Rwanda and Nairobi, Kenya for coordinating the study visits and the Government officials in those two countries for accepting to share with the Committee their experiences.

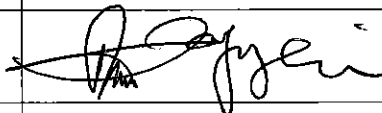


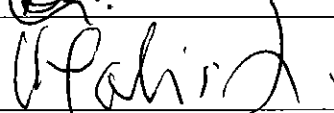

Special gratitude to the Committee of Public Service and Local Government who carried out a detailed investigation on this matter and whose recommendations have been the basis of this report.

Right Hon. Speaker I beg to report.

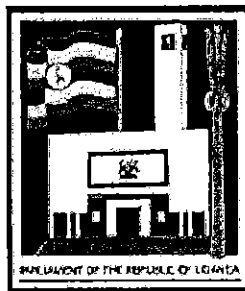

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**SIGNATURE LIST FOR THE REPORT OF THE SELECT
COMMITTEE ON SALARY ANOMALIES IN THE UGANDA PUBLIC
SERVICE**

No.	Name	Signature
1.	Hon. Magyezi Raphael - Chairman	
2.	Hon. Alum Santa Ogwang - Member	
3.	Hon. Cadet Benjamin - Member	
4.	Hon. Sabiiti Jack - Member	
5.	Hon. Ssebaggala A. Lateef Sengendo - Member	

APPENDIX 1



PARLIAMENT OF UGANDA

REPORT OF THE COMMITTEE ON PUBLIC SERVICE AND LOCAL GOVERNMENT ON THE INVESTIGATIONS INTO SALARY AND PAYROLL ANOMALIES IN THE UGANDA PUBLIC SERVICE

OFFICE OF THE CLERK TO PARLIAMENT
PARLIAMENT BUILDINGS
KAMPALA – UGANDA

APRIL, 2014

U. Bakemire

Enubale

Harungu

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Mr. M. M. M.

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ACRONYM

CAO	Chief Administrative Officer
DEO	District Education Officer
DDHS	District Director of Health Services
DP	Democratic Party
EFT	Electronic Funds Transfer
FY	Financial Year
IFMS	Integrated Financial Management System
IGG	Inspector General of Government
IPPS	Integrated Personnel and Payroll System
KCCA	Kampala Capital City Authority
MDALGs	Ministries, Departments, Agencies and Local Governments
MoPs	Ministry of Public Service
NRM	National Resistance Movement
NSSF	National Social Security Fund
PAYE	Pay as You Earn
PSU	Payment Solutions Uganda
UNATU	Uganda National Teachers' Union

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1.0 Introduction

For over two years now, public officers have suffered payroll and salary anomalies, and their numbers seem to be on the increase. Some of the affected officers have not received reasonable attention from the Ministry of Public Service. They have thus approached whoever they feel can be of help including UNATU, various institutions they work for, IGG, the Police Force and Members of Parliament.

Following the question(s) posed by Hon. Eddie Kwizera, (Bufumbira County East, NRM) et al to the Hon. Minister of Public Service, the Minister of State for Public Service issued a statement that was discussed on the floor of the House. Subsequently, Hon. Dr. Lulume Bayigga (Buikwe County South, DP) moved a motion in accordance with Rule 50 (1) (k) that the Hon. Minister's statement on the late payment and non-payment of salaries of public servants was unsatisfactory, and that the matter be referred to the Committee on Public Service and Local Government for investigations. The Committee on Public Service and Local Government was thus given a task to investigate the Salaries and Payroll Anomalies of Public Servants and give the comprehensive report to the House.

2.0 Objectives

The Committee developed the following objectives in order to carry out the investigations effectively. The objectives are;

1. To establish the cause of non-payment of salaries to public officers
2. To establish the scope of the matter including the number of officers affected and subsequent financial implications therein

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3. To find out what Ministry of Public Service and other relevant stakeholders are doing to address the problem of non-payment of salaries to public servants
4. To suggest possible recommendations on the way forward.

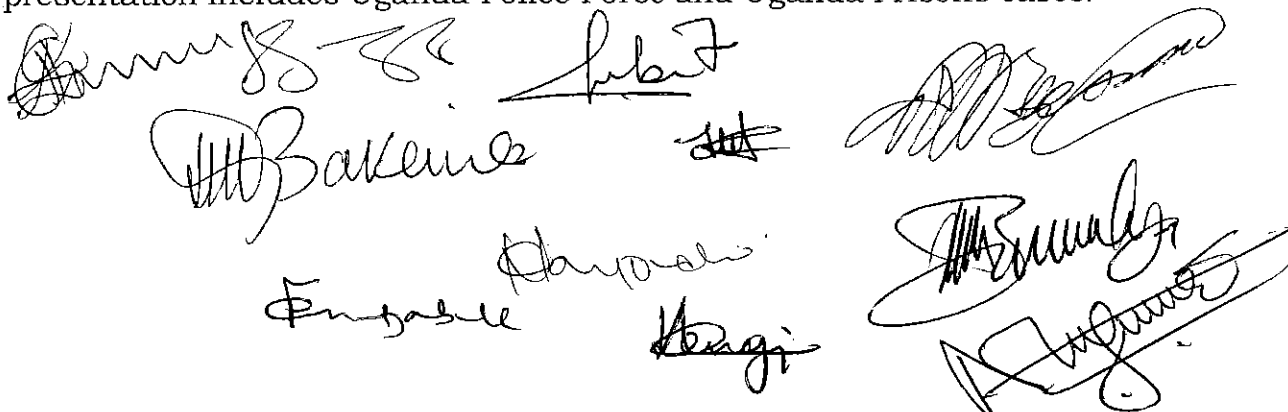
3.0 Methodology

The committee used the following methods to gather information:

3.1 Focus Group Discussion:

The Committee held meetings and discussions with the following:

- a) The Hon. Minister of State for Public Service and the Ministry's Technical Team led by the Acting Permanent Secretary;
- b) The Permanent Secretary/Secretary to the Treasury and the Technical Team from the Ministry of Finance, Planning and Economic Development, including Officers from Uganda Computer Services.
- c) The Technical team from the Ministry of Education led by the Permanent Secretary;
- d) The Technical team from the Ministry of Health led by the Permanent Secretary;
- e) The Chairperson, Uganda National Teachers' Union (UNATU) and the Technical Team headed by the Secretary General;
- f) A Delegation from Kampala Capital City Authority (KCCA) led by the Executive Director
- g) Delegation from Payment Solutions Uganda (PSU) Limited headed by the Country Manager.
- h) **NB:** Due to insufficient time, the Ministry of Internal Affairs (Uganda Police Force and Uganda Prisons) could not be met as they required more time to compile their data. However, the Ministry of Public Service presentation includes Uganda Police Force and Uganda Prisons cases.

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3.2 Document Review:

- a) The Committee analyzed written submissions from the different stakeholders identified above
- b) The committee analyzed written submission from affected public officers from across the country.

3.3 On Spot Assessment

The Committee carried out field visits to Integrated Personnel and Payroll System (IPPS) site at Mpigi District Local Government and visited Mukono District Local Government.

3.4 Print Media Advertisement

The Committee ran an advertisement in the print media calling for submissions on salary anomalies from the affected Public Officers.

4.0 Findings and Observations

This report highlights the magnitude of the challenges of salary and payroll anomalies from the sample of cases across the country as investigated by the Committee. The Committee made the following specific Observations and Findings:

4.1 The current Payroll Management System

There are many players in the pay roll management system with different roles. For the system of salary payment to be efficient, each stakeholder needs to perform their duties effectively. However, the committee established that there are loopholes at every stage as highlighted below;

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Table1: Stakeholders roles and challenges / gaps identified

Stakeholder	Roles	Challenges / gaps identified
Public Servant	Provides bank details, personal information, raises any queries and fills/endorses relevant forms.	Late submission, falsification of document and incomplete data
Human Resource / Personnel Officer	Fills pay change report and ascertains that the officer is placed in the correct salary scale	Incompetence, incomplete data, unfilled vacancies, absenteeism of officers, poor attitude and ethics (lack of integrity)/ un-professional conduct and corruption tendencies
The Head of department (DEO, DDHS)	Confirms the correctness of the information given in No. 1 and 2. above	They have no clear role to play, poor supervision and not always involved in payroll management issues
The Accountant	Endorses the pay change report and ensures that correct payments are made to the right people, adequate budget provision	Incompetence and inadequate budgeting, have corruption tendencies
The Accounting Officer	Approves any entry to or deletion from the payroll and any other changes on the payroll	Not trained, ill equipped, sanctioning recruitment beyond the wage bill ceiling, not involved in payroll management, incomplete data
The Internal Auditor	Verifies the information on the payroll to ascertain that it is true	Intimidated by personnel and accountants, have corruption tendencies and portrays unprofessionalism

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allowances, non-inclusion on the payroll, lack of annual salary increment, over-deduction of loans, and deletion of names from the payroll, among others.

These affect the performance of the public officers negatively. The most affected districts are Kasese with 1,442 cases of which 906 are unpaid salary cases, followed by Kabale with 900 cases of which 750 are unpaid salaries, Mbarara district with 829 cases of which 303 are cases of overpayment and 115 are unknown (ghosts), Kamuli district with 804 cases of which 435 are arrears claims and Tororo District with 512 of which 408 are unpaid salary claims. The Committee established that the teachers (4,900) and Health Workers (1378) are the most affected categories of the public servants. Details are in the table below;

Table 2: Salary and Payroll Anomalies and cases sampled

Salary anomaly cases	Number of cases established	Amount
Under pay/salary cuts	177	217,869,685
Unexplained Deletions	53	-
Unpaid salary	7432	2,290,239,894
Ghosts	133	***31,390,454
Unknown/invalid records	39	-
Not on payroll	205	-
Over payment	169	***27,689,954
IPPS lapses/Unapplied EFT	1375	-
Arrears claims	2030	3,457,624,690
Promoted but not paid at the new salary level	2	-
Fraud (wrong salaries with wrong titles, MoH)	88	-
Missed consolidated allowance	21	16,505,775
Science teachers' allowance	15	-
No annual salary increment	33	-
Total	11,772	-

Source: Committee Data Compilation.

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The data above adds up to 11,772 cases sampled out of a total work force of about 380,000 public servants, that is, 3.9%. From the table above, the cumulative amount to be paid to the affected persons is ***UGX 5,764,370,359=, while the amount to be recovered from unknown (ghosts) and overpayment cases is UGX 59,080,408=. The Committee could not readily ascertain the financial implication for all the cases from the samples reflected in the table above. The details of cases established are in **Annex 1**. However, upon further investigation, the real situation could reflect a higher financial figure than presented.

4.2.1 Non -accessibility to the Payroll

The Committee observed that for one to access the payroll, a Pay Change Report Form must be duly filled, accompanied with a copy of the Appointment Letter, Acceptance Letter, Deployment Letter and Notification of Assumption of Duty. While in service, there are changes which require update of the payroll, such as promotion, demotion, interdiction, changes in personal details, transfers, among others. This information is required to be submitted to the Ministry of Public Service within the payroll processing time line which is the 13th day of the Month. This would mean that a public officer is able to access the payroll within 30 days. However, this has not been the case as many officers have taken a minimum of 3 months or more than twelve months to access the payroll.

The Committee observed that accessibility onto the payroll is affected by the following:

- i) Incomplete Submissions; that is, missing the required signatories, lacking the relevant supporting documents, lacking the relevant data such as date of birth, bank account details, among others.
- ii) Submissions for accessibility where there is no vacancy on the vote

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- iii) A mismatch between the officer's rank and the grade of the school where s/he is posted. The system automatically rejects such an appointment or transfer.
- iv) Lack of vacancy or where the recruiting authority recruits more than the staff ceiling and where staff are deployed outside staffing norms. This mainly affected teachers and health workers.
- v) Lack of explanatory notes and data on transfers, demotion, promotion, death not submitted in time.
- vi) Poor ethics and integrity on the part of officer(s) manning the payroll where an officer is deleted from the payroll for unclear or un-genuine reasons such as sexual favors, sheer hatred and corruption tendencies.
- vii) Erroneous deletion from the payroll takes a long period to be reinstated

From the data collected, the committee established that a total of 126 records have not accessed the payroll to date. In some cases, staff appointed in the same month accessed the payroll at different times. A total of 24,275 records were not paid due to submissions being effected after the payroll closing deadline for the month, representing a sum of UGX 5,938,949,371, (five billion, nine hundred thirty eight million, nine hundred forty nine thousand, three hundred seventy one). **Annex 2.**

4.2.2 Non-payment of salaries

The Committee observed that non-payment of salaries has been as a result of

- a) Delay in observing deadline for submission of data and feedback from Ministries, Departments, Agencies and Local Governments (MDALGs),
- b) Insufficient funds
- c) Backlog especially in the Ministry of Public Service
- d) Incomplete migration of data from Legacy Payment System to Integrated Personnel and Payroll System (IPPS). The Committee found out that as at end of February 2014, a total of 4,494 records were not migrated to the IPPS thus

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not paid, representing a sum of UG X 4,359,583,734/= (four billion, three hundred fifty nine million, five hundred eighty three thousand, seven hundred thirty four). **Annex 3.**

The Committee compiled the complaints from the various affected officers and established that there are grave cases of non-payment. A case in point is that of Okello Thomas, a Health Assistant who failed to get his salary for 20 months because of transfer of service from Nebbi to Zombo district. **Annex 4a.** Another case in point is of one Mr. Bagoole Patrick, a teacher of Namilyango Boys Primary School in Mukono District, who was not been paid for more than 9 months during 2012 while someone in Kamuli with the same name but different school and different account number continues to receive Bagoole's pay instead. Below is what Mr. Bagoole went through, a case that could apply to other public servants;

Case of Bagoole Patrick

I complained to the Personnel officer and the Town Clerk of the Mukono Municipality about lack of payment of my salary. From July 2012 up to February 2013 I started receiving half salary payments. From March 2013, I was completely deleted up to now. I filled computer forms several times but the Ministry of Public Service failed to rectify this problem. Then on 2nd September 2013, I went to the Ministry of Public Service to find out the root cause of the no-payments. The Officer in Charge of teachers' salaries (Alex) in Room 12 confirmed that my salary is paid every month. When I checked the pay slip issued to me, it had my name (Bagoole Patrick) but being paid from Kamuli District Local Government with a different school name (Namatovu PS) and with a different Account number in Stanbic Bank. I informed him that the pay slip issued to me is not mine but he insisted that it belongs to me because all the particulars I presented to him are the ones reflected on his computer. I travelled to Kamuli District and found the school and a physical person who claims my names. I went back to the Ministry of Public Service and I informed Officer Alex in Room 12 about it. He referred me to Madam Deborah, his senior officer in room 29 upstairs. Deborah referred me to another officer called Jessy in Data Centre. I travelled several days to see Officer Jessy but I could not find him until I decided to go back to Officer Deborah in room 29. She then advised me

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359,757 =. **Annex 5.** Such cases have caused shortage in the budget

resulting to non- payment of other officers and therefore leading to false supplementary budgets to bridge the gap. For under payment, there are 177 sample cases identified. A case in point is that of Mr. Aluma Loius, a teacher of Muni Girls SS in Arua district where his salary has been cut for the last 2 years. **Annex 6.** Under-payments result from promotions not captured in the system or where an officer is transferred to an institution of a lower grade. This commonly affects head-teachers where once s/he is transferred to a lower grade school, s/he is forced to earn a salary commensurate with the grade of the school and the attendant budget. Refer to **Annex 1.**

4.2.4 Deletions from the Payroll

The Committee noted that under normal circumstances, deletion from the payroll is authorized with reasons, for instance, upon death, transfer or retirement. However, there are cases that are poorly justified as the Committee found out in some bizarre cases of sexual harassment commonly affecting female teachers and nurses, and some genuine cases not being resolved. Ms. Athocon Miriam Sabiti, a teacher from Jupumwoco Primary School in Zombo District, is one case where her name disappeared from the payroll for 82 months now and has never been paid to date. **Annex 7.** Another case is that of Ms. Kongo Proscovia, a teacher from St. Mary's Girls SS in Soroti District whose name was deleted from the payroll and is not paid for 34 months amounting to UGX 17,501,296 =. **Annex 8.**

4.2.5 Unknown Names (Ghosts)

The Committee established cases where a payroll of a given MDALG contain strange names with payments not known to the Accounting Officers as in the case of Mbarara Regional Referral Hospital with 115 "ghost" cases. **Annex 9a,** Buyende District with 12 cases and Agago District with 5 cases. These unknown cases are not quickly corrected, causing shortfall of the institutional and national budget. **Annex 9b.**

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4.2.6 Non-Payment of Salary Arrears

The Committee found out that whereas Ministry of Public Service claims that accounting officers of MDALGs do not submit arrears for clearance, these are rare cases and in most cases, submissions are made but arrears never paid. In addition, there is a problem of lack of funds to clear the arrears, hence unnecessary domestic arrears. The accumulation of salary arrears has been mainly due to:

- a) Recruitment of officers not budgeted for or recruitment beyond the ceiling provided
- b) Deletion of names from the payroll for certain months intentionally or in error
- c) Underpayment of some officers
- d) Non/late submission of arrears accrued
- e) Salary arrears that are not budgeted for but only paid as and when Ministry of Finance, Planning and Economic Development finds some money.

Specific cases to highlight is that of Ms. Umikuru Constance Jane, a Nursing Officer in Zombo District who missed her salary for 8 months from Nov 2010 to June 2011 amounting to UGX 4,313,640=. **Annex 10.**

The Ministry of Finance, Planning and Economic Development last cleared salary arrears of UGX 10.6bn in FY 2009/10. Since then, a total of UGX 33bn has accumulated in salary arrears (Source; Ministry of Public Service). The Committee, however, got an assurance/commitment from the Permanent Secretary/Secretary to the Treasury that the Ministry has enough funds to clear all the outstanding arrears before the end of June 2014, as long as they are verified and ascertained.

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4.2.7 Cumulative salary shortfalls:

As at February 2014, 20 Institutions, Districts and Municipal Councils had cumulative salary shortfall totaling to shs. 1,084,745,961. This was due to insufficient balance. In the case of Bulisa, Tororo Municipal Council, Hoima Municipal Council and Busia Municipal Council the budget for salaries was not authorized. In another scenario, 17 Agencies and District Local Governments were not paid the November 2013 salaries to the tune of UGX 552,009,748 due to insufficient funds. **Annex 11.**

4.2.8 Double deduction

The Committee saw cases where the teacher has more than 4 codes for deductions. These deductions include statutory deductions like NSSF and PAYE, UNATU subscription and loans. However, there are cases of deductions which are not explained and at the end the teacher is confused as to which monies have been deducted.

4.2.9 Poor feedback and information flow

The Committee noted that there is lack of feedback from the Ministry of Public Service to the submitting MDALG. In case submission(s) contain(s) any error(s), Ministry of Public Service officials and the Computer Service Center in the Ministry of Finance, Planning and Economic Development, the staff simply put them aside. The submitting entity will never know what happened until a follow-up is made. This in effect escalates the accumulation of arrears.

5.0 Introduction of the Integrated Personnel and Payroll System (IPPS)

The Committee was informed that Integrated Personnel and Payroll System (IPPS) is an automated Human Resource Management Information System which Government is implementing with the aim of strengthening

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accountability, integrity and clear responsibility among public servants. Under the IPPS, the entire Government payroll is supposed to be managed centrally at the Ministry of Finance, but through semi-autonomous, automated, decentralized IPPS sites managed by respective Accounting Officers. The Committee learnt that Government has already started the process of decentralizing the payroll and salary payment in a phased manner with effect from January 2014. The objectives of decentralization include;

- Ensuring timely payment of salaries;
- Elimination of "ghosts" from the payroll;
- Promotion of accountability for the payroll; and
- Ensuring that the responsibility for payment lies with the Ministry of Finance, Planning and Economic Development and the Accounting Officer. The Ministry of Public Service is left with policy issues as per her mandate **"to develop, manage and administer human resource policies, management systems, procedures and structure for the Public Service"**.

The progress plan of payroll decentralization achieved so far as of January 2014 is as follows;

- Phase 1 covered 27 Votes with payrolls of less than 500 employees in January, 2014;
- Phase 2 covered 36 Votes including Referral Hospitals and Two districts of Bushenyi and Wakiso during the month of February 2014;
- Phase 3 covered Public Universities, Police, Prisons and Kampala Capital City Authority (KCCA);
- As of March 2014, 72 Votes were decentralized
- Phase 4 will cover all other 38 IFMS-Tier 1 & 2 Local Governments. In April 2014 38 more Votes will be decentralized
- Phase 5 will cover the 20 Municipal Councils in Uganda during the month of May 2014;

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- Phase 6 will cover all the remaining Higher Local Governments (72) in the month of July 2014. **(Annex 12)**.

5.1 Benefits of decentralized payroll and salary management system

Key benefits of decentralized payroll and salary management system include, transfer of responsibility for payroll management and approval to Accounting Officers, hence timely payments. Also, under IPPS, interventions can be timely and if there is fraud, error or sheer negligence on the part of any public officer, the system clearly brings this out, and punitive measures can be meted on such an officer immediately.

Table 3: Comparison between Legacy Payroll System and IPPS

Activity	Legacy Payroll	IPPS
Access to payroll	2-8 Months	1-4 weeks
Submission Modalities	Hard copy pay change report forms submitted to MoPS and Uganda Computer Services	Online Transactions
Submission date	16 th of the previous month (ie February payroll changes submitted in January)	Online data capture starting 24 th of the previous month and cut off is 13 th of the paying month
Preliminary payroll	Produced by 18 th of the month and emailed to Accounting Officers for validation within 4 days	Real time by Accounting Officers
Pay Change Report Processing	Forms batched in tens. Error on one form results in rejection of all the ten forms. Payroll can only be processed once.	Single entry, no batches. There is minimal rejection
Payroll Reports	Produced centrally and submitted to MDALGs	All transaction reports (pay slips, payroll verification report, payroll register report) can be produced at the Vote level

Source: Ministry of Public Service

Source: Ministry of Public Service

5.2 Challenges of the Integrated Personnel Payroll System (IPPS)

The introduction of the IPPS does not mean that the system is without challenges. All the challenges experienced under the Legacy Payroll System such as Non-payment of salaries, Underpayments, Erroneous deductions, Network challenges, among others can as well be experienced under the IPPS if not carefully monitored. The following are some of the challenges experienced at the moment;

5.2.1 Migration from the Legacy Payroll to the Integrated Personnel Payroll System (IPPS)

The Committee was informed that the migration process from the legacy payroll system to the IPPS has been undertaken by government in phases since April, 2011.

i) Whereas the central payroll records at the Ministry of Public Service have been migrated to the IPPS (with the exception of 4,494 records at the end of February 2014), only 39 sites have so far been developed countrywide, posing a challenge of accessibility. On top of that, the 4,494 records are not yet migrated to the IPPS by February 2014. This means that UGX 4,359,583,734 billion was held up in salaries arrears as at February 2014. Another 24,614 officers were not paid due to having their transactions finalized after the payroll update deadline / finalization, totaling to UGX 6,258,602,557. The details are highlighted in the table below;

Table 4: Public Servants who missed their pay due to records submitted after payroll finalization.

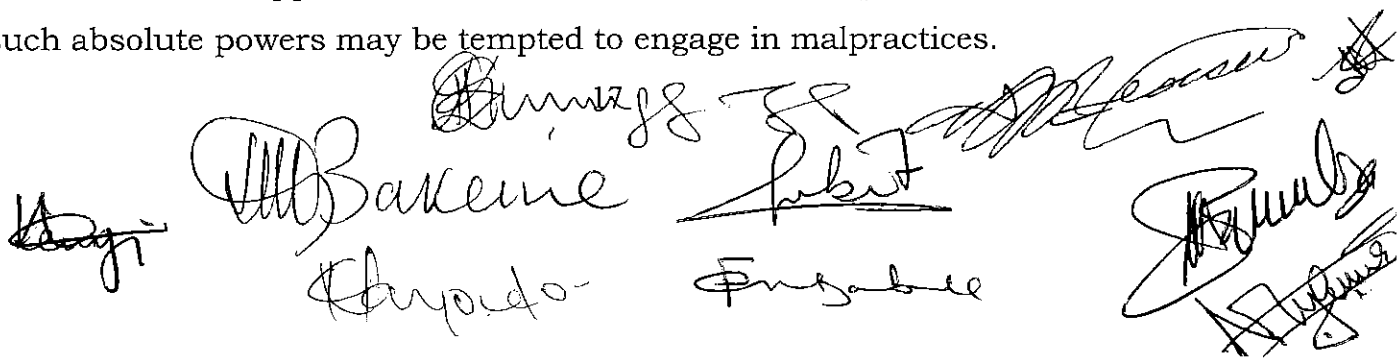
Category	Affected number	Amount
Ministries, Departments, Districts, Local Governments and Municipal Councils	458	353,096,831
Teachers	23,817	5,585,952,540
Traditional staff (Agric Ext. Workers, police and Health Workers)	339	219,553,186
Total		6,258,602,557

Refer to Annex 2.

ii) Data migration errors continue to manifest leading to non-payment of some public officers, under payment, anomalies in payroll details, delayed payments, among others. The Committee established that non-migration of the above records was due to the fact that updated Excel Sheets generated by Ministry of Finance, Planning and Economic Development were not returned to the Treasury in time. This is because the forms had not been signed by all the respective employee under the given Vote, and hence they were neither validated, nor were salaries effected.

iii) In some cases, signed returns were fewer than the number on the payroll. For instance, during the month of March 2014, out of the 1,847 payroll records under Bushenyi District, only 1,647 record were fully signed and out of the 4,000 payroll records under Wakiso District, a mere 2,023 records were fully signed. Accounting Officers attributed the delay by individual Public Officers having signed-off the Excel sheets to the fact that the officers, especially Teachers and Health Workers were widely scattered. However, the Uganda Police and Uganda Prisons which fall in the same category with bigger and scattered numbers have already submitted information for March, 2014. It is not therefore certain whether the Excel sheets will be signed by all the individuals therein or there will be gaps, indicating the possibility of the presence of unknown persons (ghosts) on the payroll.

vi) The Committee observed that the Accounting Officers, especially the Chief Administrative Officer, as was the case of Mpigi district, were neither involved nor trained in IPPS techniques and yet they are expected to supervise report and be accountable for their human resource payroll. The Chief Administrative Officer (CAO) did not know what the Personnel manning the system was doing. This compromises the CAO's role of supervision, verification and approval. The Committee noted that personnel officers with such absolute powers may be tempted to engage in malpractices.

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v) Generally, the Local Governments have limited capacity to do the Human Resource Management function especially in "hard-to-reach" and "hard-to-work and live", remote Local Governments. The trained personnel officers who should be technical and on whom the Ministry of Public Service relies for processing accurate data are few. Out of 217 Human Resource Officers positions in Local Governments, only 40 are filled as at February 2014. Besides, many Accounting Officers, both at the Ministry and District Local Government levels are in acting positions for periods far beyond the statutory requirement. This affects the efficient implementation of the IPPS.

vi) The Committee noted that there is poor internet network in remote Local Governments affecting electronic transfer of information. Most remote Districts depend on mobile networks which are not reliable.

vii) The Committee observed that some Local Government workers receive pay slips without money on their accounts. In other cases, there are no pay slips and thus lack of information as to whether payments have been effected and how much money was remitted. The Committee however, found out during investigations that the Ministry of Finance, Planning and Economic Development has made provisions in Local Governments' releases of the funds for printing of salary pay slips. The Committee could not ascertain whether these funds have been put to their intended purpose by all Local Governments.

6.0 Ministry of Public Service Capacity

The Committee noticed that the Ministry of Public Service is overwhelmed with salary and payroll management issues as is reflected in the challenges above. The Ministry of Public Service is also responsible for deducting subscription fees for UNATU from teachers and public servants loans due to commercial

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institutions. This has increased the workload of the Ministry and the staff have on many occasions complained of backlog and heavy workload in processing salary and payroll. In one case, the Ministry had to contract the services of Payments Solutions Uganda (PSU) to manage the payment deductions for loans.

During the investigations, the Committee received complaints related to pensions management. The Ministry of Public Service could not explain how the IPPS is interlinked to the pension payroll. The Committee was also informed that a consultancy firm owned by a one Fagil Monday is now responsible for processing of pension benefits at a fee of shs 500.000 =. Once the fee is paid, processing of one's pension can be done and payment is effected instantly, that is, in 2 days.

The above scenario confirms that the Ministry of Public Service is overwhelmed with the function of their mandate. That is why they have resorted to outsourcing services as in the case of PSU.

7.0 Recommendations

In order to streamline salaries and payroll management, the committee recommends the following:

1. It is envisaged that the decentralization of the payroll will be a great solution to the salary and payroll anomalies. The Ministry of Finance, Planning and Economic Development should fast track the decentralization of the payroll sites of all MDALGs in Uganda in any case not later than 30th June 2014. However, there is need for a regulatory framework for mentoring the technical personnel and monitoring the IPPS to ensure efficient implementation of the system. The framework

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should clearly spell out the role of the central government and Ministry Departments in supervising the IPPS implementation.

2. The Ministry of Finance, Planning and Economic Development should involve the Accounting Officers in all aspects of IPPS^{16ms} and as such Accounting Officers should be held liable for any shortcomings in the system where they are responsible. Punitive measures should be documented in Treasury Memoranda and Circulars for every kind of shortcoming in the management of the system for purposes of correcting the errant officers.
3. Accounting officers and other officers in the management of the payroll should be trained and empowered to manage the IPPS site. The Finance Officers and the Human Resource Officers should also be trained in IPPS operations and should all be able to work together with the Accounting Officers.
4. All the 217 Human Resource / Personnel Officers required in the District Local Governments should be recruited and trained immediately to enable the take-off of the project and ensure IPPS effectiveness.
5. Information regarding unpaid arrears and the reasons thereof should be communicated to Accounting Officers of the affected workers in time by the Ministry of Finance, Planning and Economic Development. The UGX 33bn outstanding arrears as at December 2013 (source: Ministry of Public Service) should be verified and paid immediately.
6. Now that the bulk of salary and payroll management has been taken over from the Ministry of Public Service by the Ministry of Finance, Planning and Economic Development and the Accounting Votes, the Ministry of

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Public Service should restructure and reorganize in order to concentrate on policy issues.

7. The IPPS should be interlinked with the pension payroll so that the employee is automatically switched off from the IPPS to the pension payroll at the time of retirement. In the same vain, the Ministry of Public Service should upgrade the IPPS to integrate the statutory and other deduction functions currently being carried out by PSU
8. Money should be recovered from the public officers who have been overpaid.
9. Cases of erroneous deletion of public officers should be corrected and all outstanding arrears should be verified and paid immediately.
10. Monies lost in form of unknown payments (ghosts) as in Mbarara Referral Hospital, Buyende, Agago and other districts should be recovered immediately and the responsible officers be held accountable.
11. The Ministry of Finance, Planning and Economic Development should pay salaries by 28th day of every month and ensure access to pay roll of all public servants within 30 days of appointment as per the statutory requirements.
12. The Complaints Desk established in the Ministry of Public Service should be rolled out to all IPPS sites to enable timely resolution of complaints and to ease the suffering of public officers affected.
13. There should be a regular review of salaries and payroll management in order to strengthen the implementation of the IPPS. This could be a function taken up by the Salary Commission once established. Government should therefore expedite the establishment of the Salary Commission.

the Salary Commission.

8.0 Conclusion

In conclusion, the salary and national payroll has proved to be complex and dynamic and its management requires a lot of concerted effort, vigilance and commitment. The Committee established loopholes with each of the stakeholders at various degrees. These loopholes need to be addressed if the IPPS is to succeed. The decentralization of the IPPS is therefore envisaged to improve the current challenges being faced. However, there is need to establish a regulatory framework for mentoring the technical personnel and monitoring the IPPS to ensure efficient implementation of the system. Otherwise, the challenges faced in Legacy Payroll system will be transferred into the IPPS. Also, ethics, integrity and professionalism should be promoted in the implementation of IPPS. Any divergence from the IPPS principles must be severely punished.

Rt. Honourable Speaker and Honourable members, I beg to report.

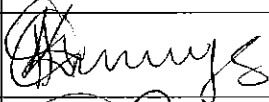
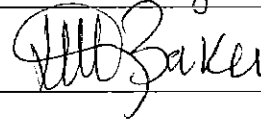

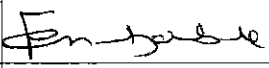
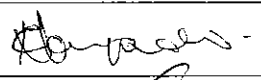
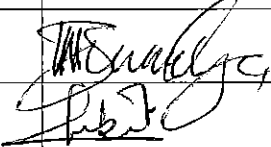
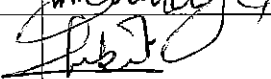
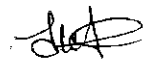
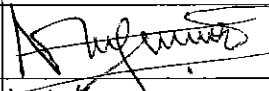

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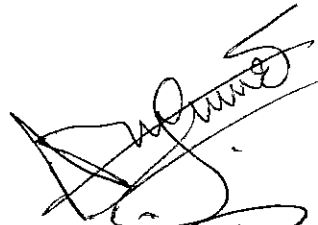

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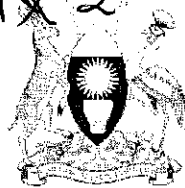
**SIGNATURE LIST OF THE COMMITTEE ON PUBLIC SERVICE
AND LOCAL GOVERNMENT REPORT OF THE INVESTIGATIONS
ON SALARY AND PAYROLL ANOMALIES IN THE UGANDA
PUBLIC SERVICE**

30/4/20134

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APPENDIX 2



THE REPUBLIC OF UGANDA

**Special Audit of the Government
of Uganda Salaries and Wages
FINAL REPORT**

**Submitted by
PricewaterhouseCoopers
to
The Office of the Auditor
General**

**June 2012
VOLUME 1 OF 5**

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List of abbreviations

OAG	Office of the Auditor General
MoPS	Ministry of Public Service
MoFPED	Ministry of Finance, Planning and Economic Development
UCS	Uganda Computer Services
BOU	Bank of Uganda
MALG	Ministry, Agency or Local Government
CAO	Chief Administrative Officer/Town Clerk
MOH	Ministry of Health
MoES	Ministry of Education and Sports
MoLG	Ministry of Local Government
PSC	Public Service Commission
HSC	Health Service Commission
JSC	Judicial Service Commission
ESC	Education Service Commission
GoU	Government of Uganda
PAYE	Pay As You Earn
IPPS	Integrated Personnel and Payroll System
PCR	Pay Change Report
TIN	Tax Identification Number
DEO	District Education Officer
DPO	District Personnel Officer
PMU	Payroll Monitoring Unit
STP	Straight Through Processing
EFT	Electronic Funds Transfers

1.0 EXECUTIVE SUMMARY

1.1 Introduction

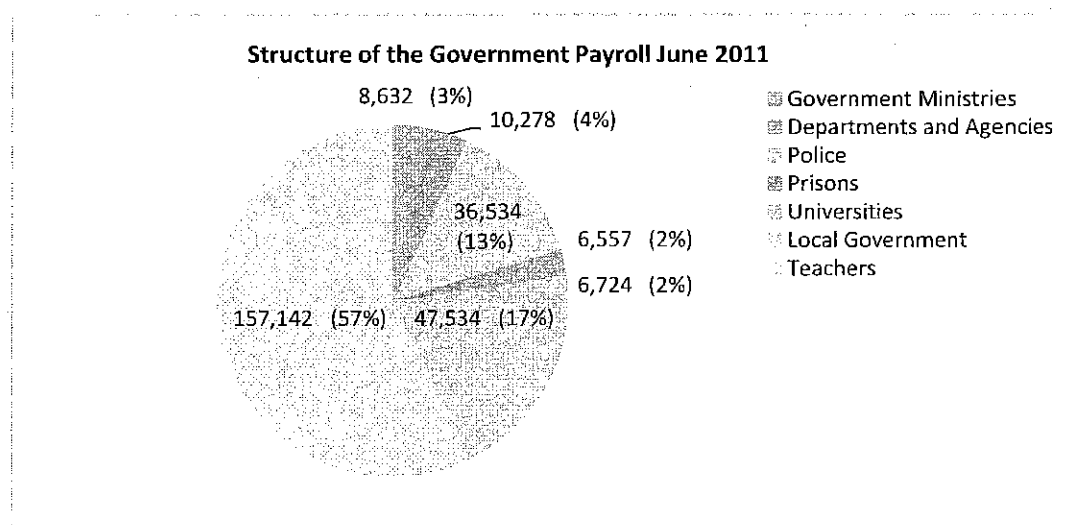
The Auditor General pursuant to the provision of section 22 and section 23(1) of the National Audit Act appointed PricewaterhouseCoopers Uganda to conduct a special audit of the Government of Uganda salaries and wages (payroll).

We have conducted our audit in accordance with the terms of reference for our appointment and our letter of engagement dated January 2012.

This special audit of the Government of Uganda payroll is a recognition of the urgent need for the Government of Uganda to improve the integrity of the public service payroll. The audit is in response to many concerns within various Government Institutions over the legitimacy of the number of employees currently on the Government of Uganda payroll. There are also concerns that the process of accessing the payroll for newly recruited staff is characterised by delays which lead to accumulation of arrears.

The audit primarily focused on the integrity of the payroll and the existence of those employees currently on the payroll. The audit addressed efficiency and effectiveness of the payroll processing systems and internal controls implemented at the MoPS, MoFPED, UCS and BOU.

The public service wage bill is one of the largest expenditure items of the Government of Uganda with budgeted monthly payroll expenditure of over Shs 105 billion. Current records show that there are over 270,000 employees within the public service. The chart below, illustrates the approximate distribution among the different types of public service employees as at June 2011.



The government payroll has been structured into two payrolls, the teachers' payroll and the traditional payroll. The composition of the traditional and the teachers' payroll and the roles/responsibilities of individuals involved at various stages of the payroll processing are described in detail below:

Traditional Payroll

The Traditional Public Service Payroll is comprised of the following categories.

- Line Ministries/Departments Payrolls
- Conditional Grant Payroll
- Local Government Unconditional Grant Payroll

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Traditional Payroll (continued)

Various parties are responsible for the processing of the Traditional Service Payroll as shown in the sections below:

a) The MoPS is responsible for:

- Issuing policy guidelines on payroll management;
- Monitoring the size of the public service and ensuring effective wage bill management;
- Communicating through circulars, the salaries and pay dates for the Public Service;
- Ensuring that Public Officers are paid promptly the right salaries;
- Controlling and monitoring the entry and exit from the payroll;
- Authorising inter-payroll transfers;
- Provision of payroll transaction codes;
- Verifying payroll changes and submitting to the MoFPED, in respect to Ministries/Departments and Conditional Grant payrolls within the specified time frames; and
- Ensuring that accounting officers are promptly informed of any unapplied salary EFTs.

b) The MoFPED is responsible for:

- Ensuring adequate provision of funds for the wage-bill and timely release of funds for salaries;
- Ensuring payrolls are processed on schedule;
- Advising on computerisation of payroll systems in the Public Service;
- Ensuring that Accounting Officers promptly account for salaries and salary arrears;
- Providing payroll transaction reports to Accounting Officers on a monthly basis;
- Ensuring automation of the annual salary awards and salary increments;
- Prompt submission of unapplied salary EFTs to the MoPS; and
- Ensuring prompt release of salaries in line with the payroll.

c) The Ministry of Local Government is responsible for:

- Building capacity of Local Governments to manage the payroll;
- Retooling the Payroll Sections in Local Governments;
- Supporting the computerisation of the payrolls by Local Governments.

d) Line Ministries are responsible for:

- Issuing guidelines on management of specific conditional grants; and
- Monitoring recruitment and deployment of staff within the set establishment ceilings.

e) District Local Governments and Municipal Councils are responsible for:

- Approving staff structure for their respective councils;
- Budgeting for salaries for Local Government staff; and
- Monitoring Payroll Management in Local Government.

Teachers payroll

The Teachers payroll is comprised of staff in the following categories.

- Primary School Teachers
- Secondary School (Teaching and non-teaching staff)
- Tertiary Institutions (Teaching and non-teaching staff)

The parties involved include; the MoPS, MoFPED, MoLG, MoES and Districts and Municipal Councils. These have various responsibilities in payroll processing that are stipulated in the Teachers' Payroll Manual.

Payroll Statistics

Description	Statistics
Total number of employees (Traditional and teachers)	273,401
Total number of teachers	157,142
Total number of votes on the Payroll	207
Approved annual wage bill for FY10/11 (Shs'million)	1,445,750
Average monthly wage-bill (Shs 'million)	105,000
Total number of Districts	112
Total number of Ministries and Departments	44
Total number of Agencies	14
Total number Government primary schools	12,390
Total number of Government secondary schools	967
Number of Tertiary institutions	31
Number of Teacher Training Colleges (TTC)	47
Number of Technical Institutes	41
Other Government Educational Institutions (32

1.2 Audit objective and scope

The principal objective of the audit was to establish the accuracy, authenticity and credibility of the government payroll processed by the MoFPED (UCS) and used in making the monthly payments with emphasis on identifying non bona fide employees. Audit testing covered the period July 2010 to June 2011.

The second objective was to establish the cause of the arrears of Government salaries and wages and suggest measures to avoid accumulation of such arrears.

The third objective of the audit was to perform sufficient work for us to assess the effectiveness of the payroll processing system at the Ministry of Public Service, the Ministry of Finance, Planning and Economic Development and Uganda Computer Services and suggest improvements needed to address the identified weaknesses. This involved examining the systems and procedures currently used in processing the payroll

In achieving the above objectives, the ToR required us to focus on the following areas.

- i) Conditional grants under the Health and Education Sectors
- ii) Uganda Police and Prisons
- iii) Judiciary
- iv) Local Government unconditional grants.

Refer to detailed terms of reference under Annex A.

1.3 Summary of key findings

We have provided a summary of our findings below. Details of issues are shown in the details sections of this report.

Payroll clean-up

Based on the work we have performed, we estimate that the annual monetary loss to the government in respect of exceptions identified on the payroll as at 30 June 2011 is **Shs 34 billion**. This is based on results of our sample covering 54% of employees on the government payroll. There's no doubt that with this level of exception, total losses to the government in respect of the entire payroll would be much higher. A payroll clean up exercise would therefore generate significant savings to the government of Uganda. The table below summarises the exceptions and estimated impact on the government salaries and wages (both financial and non-financial).

Issue	Description	Estimated impact
Exceptions from employee verification	We noted 7,588 cases of employees who had died, absconded or left service due to various reasons (retirement, long sickness, etc) but were still on the payroll. This number also includes 6,554 employees who could not be traced physically or to records from votes under which they are recorded on the government payroll. The exceptions were mainly found on the teachers' payroll. Details of these exceptions are included in Annex C.	The Government of Uganda could have improperly paid these individuals by as much as Shs 33 billion.
Duplicate names	We noted duplicate names on both the teachers and traditional payroll. Duplicates were identified as employees with the same names and same date of birth. Employees in this category were paid twice a month for extended periods during the year under different votes.	Over payment of Shs 753 million.
Errors in dates of birth	We have noted a total of 2879 records [Traditional payroll] and 1,746 records [Teachers payroll] with dates of birth indicating that they were recruited at an age of below 18 years	Date of birth is used as a reference point when determining retirement dates for employees. An inaccurate date of birth will therefore result into incorrect retirement dates.
Bank account numbers used by more than one person.	We have noted a total of 486 records [Teachers payroll] and 150 records [Traditional payroll] where a bank account number was used by more than one computer number in the year and another specific different key unique identifier like names, date of birth or date of employment. Refer to Annex E for details.	Monetary loss cannot be determined without delay as further investigation of required on these exceptions.
Employees on the payroll with no bank account numbers	We noted a total of 16 records in Traditional payroll where individuals had salary processed with missing bank account numbers	This would result in unapplied EFTs.
Employees over 60 years old and still on the payroll	We have noted instances where employees over 60 years are still on the payroll. A total of 1,515 employees were identified with this exception. Refer to details in Annex I. We understand that some of these are currently on contracts.	Not determined. Refer to recommendation in section 7.
Inaccurate date of present appointment	We have noted that 1,271 records on the Teachers payroll and 3,411 entries on the Traditional payroll have exceptions on the date of present appointment. These exceptions include; date of present appointment being earlier than the date of first appointment (date of entry on the payroll), odd years (e.g., 9976), etc.	Financial impact that may arise where salary reviews are based on incorrect dates of appointment.

Summary of key findings (continued)

Accessing the payroll

There were instances of significant delays in enrolling employees onto the payroll resulting in large amounts of arrears paid to employees.

Input and output controls

There were inadequate input and output controls in place to ensure the integrity of the data in the payroll system. For instance one individual (super user) has rights to enter and delete employees from the payroll with no audit trail left and no validation checks embedded within the system. The poor controls have resulted into a number of exceptions being identified from the audit testing (e.g., wrong dates of birth, wrong appointment dates, etc) which have caused significant doubts over the accuracy, authenticity and credibility of the payroll system.

The payroll file

- Regular checks on the integrity of the payroll master file used for processing monthly payments are not being performed such as the reviewing of the payroll file for duplicate entries or incorrect information. For instance, we noted numerous instances of duplicate employee entries, duplicate bank accounts and errors on appointment and dates of birth.
- The payroll file contains important pay information for each employee in public service. This file is updated on monthly basis for new additions, changes in pay, deletions, etc arising through the pay change report. However, we noted that the payroll has not been regularly reviewed.

Lack of segregation of duties

A review of processing of the payroll at UCS has revealed a fundamental lack of segregation of duties with the same officers being essentially responsible for inputting new employees onto the payroll, deleting employees off the payroll, and making changes to the payroll without an independent review and check on the data they have entered into the system.

The lack of segregation of duties has resulted in payroll officers reviewing their own input of information into the payroll system. Therefore no independent check on processing of the payroll exists. This contravenes the essential characteristics of good internal control especially with respect to information processing. This has resulted into inaccuracies in the payroll and fundamental doubts on the integrity of the current payroll.

Delays in removal of employees from the payroll

Our testing revealed a problem with delays in the removal of employees from the payroll. For instance, during our teacher verification in one of the districts, we noted up to ten cases of teachers that were not removed from the payroll for at least two months after they had left teaching service (death or abscondment). These instances alone would have cost the government up to Shs 6 million for the two additional months they were paid. We understand that under the current payroll processing system, Accounting Officers are allowed to delete employees that have been terminated or who should not be on the payroll during the preliminary payroll process. A preliminary payroll is provided to the Accounting Officers by 16th of the Salary month and Accounting Officers are given up to four days within which to submit exceptions to UCS. The exceptions include salary deductions within the same salary scale or deletion due to death, retirements, etc.

Summary of key findings (continued)

Delays in removal of employees from the payroll (continued)

From the results of our testing, we noted that only a few MALGs utilise this process to remove employee from the payroll. For instance, from our review of the hard copy returns of exceptions reports arising from this process, we noted that only approximately 40% of MALGs submit exception reports arising from the preliminary payroll process. Failure to utilise the preliminary payroll process to remove employees who should not be on the payroll has resulted in losses to the government. For example, we noted one instance in Kabale District where the Head teacher had deliberately left someone on the payroll long after the teacher had left government employment. The Head teacher gave us inconsistent messages which confirmed our suspicion. In addition, this teacher could not be traced to the attendance registers for two school terms.

There are also concerns around the timelines of reporting abscondment and long illnesses by the Head teachers which results in employees staying on the payroll for long periods after they have left government employment.

Lack of proper maintenance of records and security over records

- Pay change reports supporting some of the changes made to the payroll could not be located as they had been destroyed or lost. There was also a lack of security over records with a number of confidential documents relating to employees pay being located in storage containers in the compound of the MoPS and other documents maintained in room that have no restricted access.
- Personnel files for primary school teachers and local government employees are maintained by the respective local governments. Personnel files for post-primary school teachers are maintained at the MoES and at the respective institutions for all other MALGs. We noted instances where personnel files could not be located for some employees especially at the Local Governments. Despite our repeated requests for the personnel files to be provided, these were not readily availed to us, which creates doubt about their existence. The absence of personnel files may also put to question the legitimacy of one's appointment.
- A sample of personnel files reviewed were not up to date with documentation supporting recent changes in employee pay, promotion or transfers. In addition, personnel files did not have the monthly payslips on them as required by the payroll guidelines circulated by the MoPS.

Duplicate payments

Through our analysis of the payroll and audit testing procedures, we have noted that the teachers' payroll has 68 duplicates which have resulted into 507 instances of double payments during the year from July 2010 to June 2011. The traditional payroll has 148 duplicates which have resulted into 1212 instances of double payments over the same period. The duplicates have been extracted as employees with the same name, same date of birth and same computer number. Most of the instances relate to employees who were paid twice or more times in a particular month from different places. The cost to the Government of Uganda as a result of these duplicates is approximately Shs 750 million. We believe that there could be many more duplicates on the payroll however the time and effort required in confirming these duplicates was significant due to the poor record keeping of personnel files in various MALGs.

The MoFPED and MoPS need to prioritise checking the payroll for duplicate employees and cease payment where there's duplication.

Refer to Annex D that shows a listing of duplicates identified.

Duplicate bank account numbers

Through our analysis of the payroll, we noted that the teachers' payroll has 486 and traditional 150 instances where the bank account numbers were duplicated. Duplicates included allocation of more than one computer number or different staff names to the same bank and bank account number. In some instances, the duplicate bank account was credited with salary twice in the same period.

Refer to Appendix Annex E that shows a listing of duplicates identified.

Summary of key findings (continued)

Missing bank account numbers

A review of data submitted for payment showed instances where employee bank account numbers were missing. The current manual control carried out by the UCS analyst only identifies missing bank codes but not missing bank account numbers.

A total of 16 out of 36,534 employees in the Uganda Police force had missing bank account numbers. Under the current payroll processing guidelines, all employees are required to have bank accounts before they can access the payroll. Missing bank accounts would create an opportunity for the names on the payroll to be fraudulently used by opening bank accounts in those names.

Refer to Annex F that shows a listing of missing bank account numbers.

End user documentation

There was no user documentation available to all personnel responsible for the day-to-day use of UCS system to process payroll.

Comparison of Teachers on the Central payroll and the MoES and MoPS

From our audit procedures at the MoES, we noted that the Ministry does not maintain a listing of Teachers in service at any one particular time. This means that there's no comparison between the central payroll and the teaching service records of teachers in service. If such a comparison is done, it would help the Government to identify ghost employees on the payroll and terminated employees that have not been removed from the payroll.

We also noted differences in the number of staff on the teachers' payroll processed at UCS and the records maintained on the teachers' database at the MoPS. There were 8,390 records on the UCS payroll that were not on the MoPS database. We recommend that these differences are investigated and a reconciliation process undertaken.

Employee verification issues

During our employee verification exercise, we have noted that there are discrepancies in relation to the tracking of employees within the current payroll system. A number of teachers were recorded on the payroll as teaching in different schools from those indicated on the payroll. The discrepancies noted suggest that many teacher transfers between schools are not being recorded by the Education Service Commission and the District Service Commissions and therefore not reflected on the payroll.

We understand that these exceptions in teacher transfers are caused by delays in updating teacher ceilings by the MoPS. Teacher ceilings are reviewed on an annual basis by the MoES. The new ceilings are submitted to the local governments for implementation before being recorded in the Teachers' payroll database at the MoPS. This implies that transfers made at the local government level cannot be posted on the Teachers' payroll at the MoPS because the teacher ceilings have not been revised at the MoPS. Teachers' names are therefore retained on the old school's payroll due to the lack of 'space' on the payroll of the new school where the teacher has been transferred. Delays in revising the teacher ceilings at the MoPS also results in failure by new teachers to access the payroll until the ceilings are revised. This results in accumulation of salary arrears.

We did not physically verify 4,110 teachers in our sample. These teachers had either been transferred to Districts that were not in our sample or may be "ghost" teachers.

We also noted exceptions where certain teachers had died, absconded, retired or had been away sick for extended periods but were still on the payroll. Refer to Annex C and H for details of these exceptions.

1.4 Conclusion

The audit of the payroll processed by the MoPS and MoFPED (UCS) has revealed many serious shortcomings in the procedures and practices as well as deficiencies in internal controls. There's no doubt that the lack of controls surrounding payroll, or the lack of adherence to them could have led to the existence of non bona fide employees on the Government of Uganda Payroll. In particular the failure to utilise the preliminary payroll process to delete employees has resulted in payments being made to employees who are no longer employed by the government. In addition, duplicate payments, data processing procedures risking 'ghosts' on the payroll and poor monitoring of teacher transfers could have subjected the central payroll to abuse and leakages of public funds.

Deficiencies were noted in the current computer system (COBOL). The MoPS is in the process of implementing a new Integrated Payroll and Personnel Management System (IPPS). From our review of the planned payroll processes within IPPS, we have noted that whilst the system could address some of the weaknesses in the current payroll process such as timely updates to the payroll for new employees and terminations, there are some weaknesses that could result from the way the IPPS is being implemented. For instance the data migrated from the previous payroll has not been cleaned up which means that any errors or inaccuracies in the previous payroll have been carried into the IPPS system.

In addition, data entry into the systems and validation could pose a challenge due to inadequate resources and equipment available. Currently, apart from the 11 pilot sites, all other MALGs that are on IPPS have to come to the MoPS IPPS centre to input data that updates the payroll. For instance, with the exception of Jinja and Lira districts that are among the 11 pilot sites, all the other districts have to come to the MoPS to process changes on the teachers' payroll. This creates delays as a number of personnel officers queue up to use the same equipment. In addition, Accounting Officers are required to approve payroll changes relating to their votes. Once a change is input into IPPS, an email will be generated to the respective Accounting Officer indicating that there's a change requiring approval. At that point, the Accounting Officer can call up supporting documentation for the change (e.g., appointment letters or minutes of appointment) from the electronic document management module within IPPS. Currently this required approval has been bypassed because Accounting Officers have no access to IPPS. The approval is currently done by the IPPS team at MoPS which would still expose the payroll to errors and unauthorised entries.

There's a need to thoroughly review the IPPS system with the aim of determining its suitability for the payroll of the Government of Uganda in light of weaknesses already identified. It is also CRITICAL that the payroll data migrated to IPPS is subjected to a clean up exercise to avoid existing inaccuracies on the payroll (e.g., duplicates, wrong dates of birth, etc) being carried into the new system. In addition, the plan to utilise the Integrated Financial Management System (IFMS) infrastructure in the implementation of IPPS needs to be clearly firmed up and timelines attached to it. The MoPS should also commission a quality assurance exercise over the IPPS implementation to ensure quality of processes and outputs.

Overall recommendation

We have made a number of recommendations and it's important that these are implemented. Most importantly, the payroll clean up exercise needs to be undertaken as soon as possible to remove duplicate entries, those that have died, absconded, retired or left services for various reasons and correct data recorded on employees (e.g., DOB). For this purpose, we also recommend that the employee verification is extended to cover the remaining 46% of the employees on the government payroll that have not been covered in our sample. This will ensure that an accurate payroll is generated and used in the IPPS implementation.

In addition, we strongly recommend that proper policies, instructions and guidelines be developed in relation to the new IPPS system together with an independent review of the IPPS system.

Responses from the MoPS

The MoPS supports the conduct of payroll audits of this nature and considers them to be valuable in improving practices and procedures, cleaning up the payroll as well as setting good practice. The MoPS also agrees with the findings and will undertake procedures to strengthen internal controls and regular payroll clean up to safeguard public funds.

The MoPS notes that some recommendations are a direct responsibility of individual ministries, agencies and local governments and would be best addressed by them. The MoPS is responsible for ensuring that payroll data is entered correctly and that there is valid supporting documentation and authorisation before processing the data. The MoPS is also responsible for issuing guidelines and related policies to MALGs to ensure that data is valid and payments justified. Accounting Officers are responsible for ensuring accuracy of the payroll by reviewing the preliminary payroll/payroll verification reports to remove employees that should not be on the payroll and correct salary exceptions (i.e., reduce employee salaries within the same salary scale). The response from the MoPS reflects this differentiation. The full text of the MoPS response to the findings is included in Annex H.

Overall, the Ministry of Public Service has promised to undertake a clean up of the payroll and has identified the following categories of work required:

- 1) Verify duplicate records on the payroll (Annex D) and commence recovery action for over payments – short term activity;
- 2) Correct errors in dates of birth during the payroll validation exercise planned for July 2012;
- 3) Investigate Bank account numbers used by more than one person;
- 4) Correct inaccurate dates of present appointment during the payroll validation exercise planned for July 2012;
- 5) Make the provision of payroll verification reports mandatory as part of the Accounting Officers Performance Agreements for FY12/13;
- 6) Transfer older employee records maintained at the MoPS to the Records Centre in order to create space for new records;
- 7) Issue new guidelines on adjustment of School Staff Ceilings. Under the new guidelines, School Staff Ceilings will be issued by the MoES at school level rather than at Local Government level as was the case previously; and
- 8) Bring the report findings to the attention of the responsible accounting officers for their immediate action.

There were a number of recommendations related to factors to be considered in the implementation of the new payroll system (IPPS). These have been noted for immediate action by the MoPS. We consider the implementation of IPPS to be a significant step towards improving management of the government payroll and correcting the exceptions identified from the payroll audit. It's therefore important that all stakeholders have input in the implementation of IPPS. In addition, appropriate project management and quality assurance procedures should be undertaken in the implementation of IPPS.

2 The current payroll process

The following are the key procedures/processes in the current payroll process

1. The payroll is updated on a monthly basis using Pay Change Report (PCR) forms submitted by MALGs to the MoPS. PCR for the Teachers payroll are verified and entered into the Teachers payroll database at the MoPS following which a soft copy of the changes is sent to UCS for uploading on the Government payroll. PCR for other MALG are submitted to the MoPS for verification and subsequently forwarded to UCS for data entry and processing on the payroll. The verification is done by the PMU at the MoPS to confirm authenticity and validity of the proposed changes.
2. Monthly changes are then effected in the Traditional and Teachers payroll maintained at MoFPED (UCS)
3. Payments are effected through a straight through processing (STP) mechanism. This is an EFT process where payments for employees and deductions to regulatory bodies and retention agencies are made directly through bank of Uganda to the respective employee bank account and accounts of regulatory bodies and retention agencies.
4. Ongoing processing of unapplied EFTs that stay on accounts of the respective institutions until the end of the financial year at which point the unapplied funds remaining on the salary accounts of the respective votes are transferred to the consolidated fund.

The following steps demonstrate the procedures for processing salaries and wages for MALGs whose payrolls are centrally managed at MoFPED (UCS) in a given month.

1. MALGs will prepare PCRs and submit them to the MoPS by 16th of the preceding month (the month before the one in which the payroll change should appear for the first time).
2. MoPS verifies, approves and communicates pay changes to UCS on the 26/30th of the month before the one in which the change is expected to appear (preceding month).

For the Traditional payroll, the MoPS verify and approve the PCR and supplementary documentation. Once approved, the hard copies of the PCR are sent to UCS for processing by 26th of the preceding month. For the Teachers payroll, the MoPS verify, approve and record the PCR in the Teachers payroll database at MoPS. Once recorded, a soft copy of the PCR is then sent to UCS for processing by 30th of the preceding month.

3. MoFPED (UCS) updates the payroll (both Teachers and Traditional) and sends soft copies to the Accounting Officers in each vote by the 10th of the payroll month.
4. Each vote reviews the payroll and identifies exceptions. Accounting Officers are only allowed to make deletions and salary deductions (within salary level) then submit the exception reports to the Accountant General's office by the 14th of the payroll month. Accounting Officers are required to prepare and submit to MoFPED the exception reports even if there are no adjustments to the preliminary payroll.
5. UCS adjusts the payroll based on the exception reports submitted by Accounting Officers and prints the final adjusted payroll and forwards it to the votes by the 16th of the month.

Summaries of the final adjusted payroll are sent to Treasury on the 16th of the month to enable them to validate budget amounts, prepare funds transfer documents for MALGs, obtain Accountant General's approval and submits them to BoU for processing.

6. Votes prepare salary payment instructions and submit them to the Accountant General's office for processing. Treasury reviews payment instructions and the final adjusted payroll, generates payment instructions by vote and send them to BoU with soft copies of the payroll by the 23rd of the month.

The current payroll process (continued)

7. Bank of Uganda receives payment instructions uploads soft copy of payroll and processes payments by the 25th of the payroll month.
8. Bank of Uganda generates payment exceptions and returns them to MoFPED
9. Commercial banks receive EFTs from the Electronic Clearing House and credit beneficiaries' accounts by the 28th of the month.
10. Commercial banks generate payment exceptions and return them to Bank of Uganda by the 1st of the following month.
11. MoFPED receives payment exceptions from Bank of Uganda and advises votes to take corrective action by 4th of the following month.

All unprocessed and unapplied EFTs from Bank of Uganda and Commercial banks due to errors in bank account information will be returned to the MoFPED by Bank of Uganda for correction and resubmission. These are then forwarded to the MoPS for follow-up with the Accounting Officers. Once the correct bank account information is obtained from the Accounting Officers through the MoPS, UCS will update the affected salary payment records in the EFT payroll records and resend them to BoU for payment processing by 10th of the following. Employee records whose bank account information remains uncorrected are manually deleted from the following month's payroll.

3 Payroll processing system

There are a number of key stakeholders such as the Ministry of Public Service, the Ministry of Finance (MoPS), Planning and Economic Development (MoFPED), Uganda Computer Services (UCS) and Bank of Uganda (BoU) which play a part in processing of the GoU payroll as well as human resource management. Effective communication and sharing of information between these stakeholders is vital to the human resource management and processing of the payroll.

During the audit, we held meetings with these key stakeholders to obtain an understanding of the aspects of the Government payroll processing system that they are in charge of. As part of these meetings and additional audit procedures performed, we obtained an understanding of the procedures and controls implemented by these institutions to ensure accuracy of the payroll. We further tested the effectiveness of interfaces and information sharing between these stakeholders and evaluated the impact of exceptions noted.

Summary of audit findings

1. The STP process where employee salaries are paid directly to individual bank accounts in commercial banks is generally working well. However, we noted a significant level of unapplied funds resulting from mainly wrong bank account numbers being input into the system. Under the current system, any unapplied funds at the end of the year are transferred from the salary accounts for the vote back to the consolidated fund. This translates into the risk of accumulation of domestic arrears since the affected bona fide staff will need to be paid once their bank account information is corrected.
2. The preliminary payroll that is intended to allow Accounting Officers delete employees that should not be on the payroll or reduce salaries for employees that are placed on the wrong salary scale may not be working properly. For instance, we noted that the preliminary payroll exception reports have not been submitted to UCS by some MALGs during the year. We also understand that some local governments submit the exception reports to MoPS or Accountant General rather than to UCS. This creates a risk of loss of exceptions reports due to wrong addresses. Failure to review and submit exceptions on the preliminary payroll results in employees that have left the payroll staying on the payroll for long periods after they have left government employment or died. This creates a loss of public funds. This also puts to question the level of accountability that accounting officers are willing to take by not signing off on the preliminary exceptions reports.

Recommendation

- In order to minimise the problem of errors on bank accounts, entries for bank account information into the payroll should be supported by a record of the bank account from the financial institution in which the bank account is maintained (latest bank statement or a letter from the financial institution giving the bank account details). In addition, personnel officers should maintain a list showing the structure of bank account numbers for the respective financial institutions which will allow them to reject bank account numbers that are inconsistent with the known structure before inputting them into the system.
- The preliminary payroll process should be strongly enforced. MALGs that do not submit exception reports on the preliminary payroll should be penalised for instance through making it a condition that no further payroll processing can proceed until the preliminary payroll exception report has been received. We believe this is something that can be set up within the IPPS system at the onset. Enforcing this procedure will ensure that accounting officers take responsibility for any exceptions that are subsequently found on the payroll after they have signed off the preliminary payroll.

4 Appointment of new employees

New appointments are processed by the MoPS (Teachers payroll) and the MoFPED (Traditional payroll) with the use of a Pay Change Report (PCR). The PCR is completed by Accounting Officers in various MALGs to make changes to the monthly payroll including entry on to the payroll. We understand that all appointments are supported by minutes of appointment maintained at the respective service commission (PSC, HSC, ESC and JSC, District Service Commissions or other authority such as the Police and Prisons Authority). Appointment letters issued by the respective institution are generally attached to the PCR to support the MALGs request to add the new employee to the payroll.

The objective of the audit in this area is to assess the controls over the appointment of new employees and assess the cause for delays in processing new entrants on the GoU payroll which results into significant salary arrears.

Summary of audit findings

Pay change reports are generally completed and submitted to the MoPS and UCS to support the appointment of new employees. From our sample of new employees, we also noted that appropriate supporting documentation is generally attached on the PCRs. We however noted the following exceptions:

- Instances where evidence of acceptance of employment was not filed on the employee personnel files or attached on the PCRs. This creates the risk that employees that do not accept the position can be incorrectly loaded onto the payroll and effectively become “ghost” employees; and
- Instances where PCRs could not be traced for a sample of employee. For instance, out of a sample of 327 new employees (115 on the teachers’ payroll and 212 on the traditional payroll), PCRs for 111 employees could not be traced at either the MoPS or UCS. We understand that this could be as a result of poor storage or frequent use/movement of these PCRs for audit purposes. Once again, this creates the risk that new employees on the payroll cannot be supported and could be ‘ghost’ employee.

Recommendation

- We recommend that new appointments are not processed until there’s evidence of acceptance of employment by the new employee. The acceptance should also include evidence that the employee has reported to the station of work (e.g., signed letter from the Head teacher). The local governments or MoES should also put in place a mechanism that would allow confirmation checks to be made with the Head teachers that the new employee has reported to the school (e.g., telephone calls). Evidence of this confirmation should be recorded on the PCRs.
- In addition, records supporting new additions to the payroll should be securely kept.

5 Processing changes to the payroll

The objective of the audit in this area was to assess the controls over the processing of changes to the payroll. Changes to the payroll are processed at the MoPS and UCS. Any changes to the payroll are advised to the MoPS and UCS using the PCR. Documents supporting changes to the payroll should be attached to the PCR.

Summary of audit findings

Pay change reports are generally used to support changes on the payroll. All PCRs are submitted to the MoPS by the 16th of the preceding month. PCRs for the traditional payroll are verified by the MoPS and submitted to the MoFPED (UCS) for processing. PCRs for primary school and post-primary school teachers are processed at the MoPS and a soft copy of the changes captured is submitted to the MoFPED (UCS) for updating the central payroll. PCRs for post-primary school teachers need to be verified by the MoES before being processed at the MoPS. We noted that the process of verification of PCRs before processing at the MoPS and MoES generally works well. For instance, we reviewed evidence of verification done on the post-primary school PCRs at the MoES and sighted forwarding letters to the MoPS upon completion of the verification exercise. The need for the MoES to verify PCRs for post-primary school teachers was necessitated by the increasing incidents of forged appointment letters, transfers letters and promotion letters that were being submitted to the local governments. This arose as a result of the amendment to the Education Act which places the responsibility of completing PCRs for post-primary school teachers with the respective local governments even if the teachers are recruited by the Education Service Commission.

However, the process of verification of PCRs by the MoES although effective to some extent has resulted into delays in processing changes to the teachers' payroll. There's also a risk that weaknesses in controls in the verification process at the MoES (e.g., lack of segregation of duties and limited time in which to verify the PCRs) could result into certain errors and fraudulent cases going through undetected.

The continued involvement of the MoES in payroll processing for post-primary school teachers implies that the Amendment to the Education Act has not been fully implemented.

Recommendation

The Amendment to the Education Act should be reviewed to determine if the intended objective is being achieved.

6 Processing of salary payments

The payroll is processed monthly for both the traditional civil service and the teachers' payroll. Salary payments are made through the Electronic Funds Transfer (EFT) system. The objective of the audit in this area is to assess the controls over the processing of the monthly payments.

Summary of audit findings

Preliminary exceptions reports

As part of the monthly payroll processing, UCS produces preliminary payrolls and send them to the MALGs for review. MALGs are required to review the preliminary payroll, identify and correct errors and send back an exception report showing the changes made. The only changes that Accounting Officers can make on the preliminary payroll relate to deletions of employees that should not be on the payroll and reduction in salaries (within a salary scale) where the salary shown for an employee is higher than what it should be. The preliminary payrolls are sent to the Accounting Officers through a soft ware interface and exceptions reports are submitted both in soft copy through the same inter-face and signed hard copies. We noted that whilst the preliminary payrolls were prepared and submitted to the MALGs, there were numerous instances where Accounting Officers did not provide responses to the preliminary payroll. The current procedure is that where there's no response from the Accounting Officers, the payroll for that vote is processed as is.

Without exception reports on the preliminary payroll being received from the Accounting Officers and processed, errors on the payroll may go undetected and may continue to be processed on the payroll.

Recommendation

The review of the preliminary payroll and reporting exceptions to UCS is an important tool in determining and eliminating any irregularities such as deletions and excessive payments to employees on the payroll. The process therefore needs to be taken seriously by Accounting Officers and those that are not complying should be penalised.

Significant level of unapplied funds

Unapplied funds represent salaries that are not credited to employee accounts during a particular month. This is mainly caused by errors in bank accounts or unmatched employee names. Unapplied funds are returned to the account of the vote in Bank of Uganda. Bank of Uganda will generate a listing of unapplied funds which it submits to UCS for follow-up. UCS would in turn submit the same list to the MoPS for follow up with the CAOs. Employees that get their exceptions resolved within the month will get paid in that month. Where the exception is not resolved within the same month, the employee will be removed from the payroll. We have not been able to test the effectiveness of this process. However, we understand that at the end of the financial year, any unapplied funds remaining on the account of the vote in Bank of Uganda are returned to the consolidated fund in a reverse process that mirrors the process of release of salary payments from the consolidated fund.

We noted that there was a significant level of unapplied funds during the period under audit. For instance, total unapplied funds during the period 1 July 2010 to 30 June 11 amounted to Shs 1.8 billion. A significant portion of this amount [exact amount not available] remained unclaimed as at 30 June 2011 and was subsequently transferred back to the consolidated fund as part of the GoU year end closure process. Unapplied funds returned to the consolidated fund will result in the accumulation of arrears in case they relate to genuine salary payments. This is because the affected staff will be deleted from the payroll and will have to be paid arrears the next time they appear on the payroll. If unresolved within the same financial year, this will give rise to domestic arrears.

Recommendation

We recommend that adequate procedures are put in place to capture the correct bank account and name information at the time of entry on the payroll. Exceptions should be thoroughly investigated especially where they arise on employees that have already been on the payroll

7 Terminations

The MoPS is responsible for removing employees from the payroll after being advised by various MALGs of the employee's termination. Accounting Officers can also delete employees from the payroll through the preliminary payroll exceptions/payroll verification process. Through discussions with the MoPS, we also understand that employees are also automatically removed from the payroll once they reach their public service retirement age of 60 years.

The objective of the audit for this area was to assess the controls over the removal of officers from the payroll once their employment has been terminated.

Summary of audit findings

Delays in removal of employees from the payroll

Our testing revealed significant delays in the removal of employees from the payroll. For instance, we reviewed a small sample of teachers in one district and noted up to ten cases of teachers that were not removed from the payroll for at least two months after they had left teaching service (death or abscondment). The delay in the removal of these terminated employees along with the lack of current policies and procedures in relation to the recovery of overpayments to terminated employees exposes the government to unnecessary financial losses. These instances alone cost the government approximately Shs 6 million for the two additional months the teachers were paid.

Failure to utilise the preliminary payroll exceptions process to remove employees from the payroll

Under the current payroll processing procedures, Accounting Officers receive a preliminary payroll on a monthly basis. The objective of the preliminary payroll is for the Accounting Officers to remove employees that should not be on the final payroll and correct salary exceptions (i.e., reduce employee salaries in the same salary scale). We noted that this process is currently not complied with by some Accounting Officers. For instance, we noted that only approximately 40% of the MALGs submit exception reports arising from the preliminary payroll process. This means that employees with various exceptions (death, termination, abscondment, etc) continue to be on the payroll resulting into losses to the government.

Employees over 60 years and still on the payroll

Under the current employment guidelines, government employees are removed from the payroll on reaching 60 years of age. However, we noted instances where employees over 60 years are still on the payroll. Refer to Annex I which shows the number of employees on the payroll that are over 60 years. We understand that some of these are appointed under contract. However, we also understand that certain employees (e.g., political appointees) will access the payroll without contracts or minutes of appointment. We have not been able to validate which of the employees over 60 year have valid contracts and which ones do not. We have determined that total payments made to employees over 60 years during FY10/11 amounted to Shs 12.8 million. The government may be exposed to financial losses arising from payments to employees over 60 years that continue to be on the payroll without documentation (contract, instruments of appointment) to support their appointment.

Recommendation

- Policies and procedures for recovery of overpayments should be implemented.
- The preliminary payroll exceptions process should be taken seriously and Accounting Officers that do not comply should be penalised and held accountable for the losses.
- The payroll should be regularly reviewed to identify employees over 60 years that stay on the payroll without valid contracts or instruments of appointment. This will also ensure that fixed term contracts are tracked and that employees whose contracts have expired are removed from the payroll.
- The policy on contract employees should be reviewed to ensure that the process of accessing the payroll for all contract staff is consistent.

8 Employee verification

The objective of the employee verification exercise was to confirm physical existence of employees on the Government payroll.

Approach to sample selection

Our sample was selected using the payroll as at 30 June 2011. We verified completeness of the payroll by agreeing the total wage bill as per the payroll received from UCS for the month of June 2011 to the funding summaries approved by the Accountant General and used to transfer funds from the consolidated fund for salary payment for the same month. This meant that the sample was selected from employees to who would have received salary from the government of Uganda for the month of June 2011. We then applied the following criteria in sample selection to achieve coverage of 60%:

- Selected districts with the largest number of employees taking into account both teachers and employees on the conditional and unconditional grant payrolls.
- Selected Ministries and Agencies with the largest number of employees and specifically included ministries and agencies where specific risks had been identified (e.g., Police, Prisons, Judiciary, UNRA and Mulago Hospital).

Based on the criteria above, the verification was performed to cover 64% of the total number of employees on the government payroll. The sample covered 54 districts and 8 Ministries and Agencies. Refer to Annex B for details of the sample.

Teacher verification in the 54 districts covered a total of 7,914 primary and secondary schools.

The table below provides a summary of the results of our testing in this area.

Description	Result	%ge coverage
Total number of employees who received salaries in June 2011	273,401	
Total number of employees sampled for verification	175,344	64%
Total number of employees verified	147,231	54%
Number of exceptions noted (Annex C)	7,588	2.8%
Number of employees not verified (in sample)	20,525	7.5%

Employees indicated as verified fall in the following categories:

- Physically verified individuals who provided various forms of identification (e.g., identity cards issued by the MoES, school IDs, voter's cards issued by the Electoral Commission, etc);
- Individuals identified as current employees but absent on the day of verification. These were traced to attendance registers maintained at the schools, health centres and other work locations for confirmation of attendance since the beginning of the year. We also checked for consistency of signatures over the same period. We noted that the use of attendance registers is generally adopted consistently in all the schools and teachers are also required to provide written explanations/requests to be away from school. We sighted some of these written requests. On this basis, we were able to rely on the records of attendance to confirm existence of teachers. Traditional staff that could not be verified during our visit to their work locations were asked to come to a central location (usually the District Headquarters) with their identification so that they could be verified.
- Individuals present on the day of verification but did not have identification. These were asked to sign on our verification list. We observed them as they signed and checked their signatures against the daily attendance register. They could also respond in the affirmative when their names were called out. We also observed them in their work area. The fact that they were found on duty and evidence that they were known to the head teachers/in charge at health centres and to the other staff at the school/health centre, gave us comfort that they were bona fide staff of these institutions.

Employee verification (continued)

- Individuals that have been verified using staff lists and nominal rolls signed off by the Accounting Officers and Head teachers. The staff lists and nominal rolls have been checked for consistency with the details recorded on the government payroll (e.g., name, computer number and work location). For schools visited during school holidays, the staff lists were corroborated by reference to attendance registers and minutes of staff meetings maintained at the schools.

Employees on the payroll that could not be traced ("unknown") are those that could not be traced either physically or to staff lists of the schools, health centres or district offices or any other government institution in a particular district or vote. We have concluded on these as exceptions and could potentially be "ghost" employees.

Employees on the payroll that are not yet verified ("not verified") have been categorised as follows:

- Employees at locations (especially schools) that could not be reached for various reasons (e.g., bad roads, travel risks, etc); and
- Outstanding verification work (e.g., staff lists or nominal rolls not yet received or locations not yet visited).

Summary of audit findings

We noted the following exceptions from our employee verification:

- Lack of timely updates of the payroll. We noted that a majority of teachers are not on the payrolls of the schools where they are physically teaching. This is worsened by the annual teacher transfers carried out by local governments. For instance, we noted cases of primary schools with up to 15 teachers on their payrolls but only seven are in the school physically and the rest are in other schools within the district. Some of the teachers have been at the current schools for the past 3-5 years but their names have never been transferred to the payroll of the school. The absence of timely updates of the payroll makes the monitoring of teachers difficult. In addition, Head teachers are not in position to prevail over the teachers since they do not have a direct control of their salaries and in some cases do not know where the teachers access salaries from. Head teachers are also not in position to follow-up on teachers on their school's payrolls who may be teaching in other schools.
- We also noted many instances where teachers had left service, absconded and others died, but their names have continued to appear on the government payroll. Similar exceptions were noted in our verification of other institutions on the government payroll. For instance, at Mulago Hospital, we noted cases where employees that left the hospital over 5 years ago are still on the payroll. Refer to Annex C and Annex H for details. Such exceptions have resulted into financial loss to the government as employees no longer in government service continue to receive salaries.
- We also noted one instance of a private school (St. Daniel Primary School Comboni) on the government payroll with seven teachers on the payroll listed as teaching at this school. We obtained a list of teachers at the school and noted that all the teachers at the school were privately paid by the Catholic Church. We have been able to trace six of the seven teachers on the government payroll that are listed as teaching at this school to other schools in Arua District. We could not trace one teacher on the payroll to any school in the district. We recommend that the existence of a private school on the government payroll is investigated.

Employee verification (continued)

Recommendation

- The MoES, ESC and MoPS should ensure that teacher transfers are reflected on the payroll on a timely basis. This will involve timely revision of teacher ceilings and timely communication of transfers.
- The payroll should also be cleaned up for exceptions noted from the employee verification (death, abscondment , etc) .
- The Government of Uganda should consider taking action to recover funds that have been inappropriately paid to individuals that have absconded from work.

Untested employees

Our verification has covered 147,231 employees out of the total number of employees of 273,401 representing coverage of 54%. Based on the extent of exceptions identified, we recommend that the verification is extended to cover the remaining 46% of the employees on the government payroll. This will also ensure that the entire payroll can be cleaned up as part of the implementation of IPPS.

9 Payroll deductions

The objective of our testing in this area was to check that payroll deductions in respect of PAYE and NSSF are accurate and that they have been remitted to the relevant Authorities (NSSF/URA) by the due dates.

Summary of audit findings

Pay as You Earn (PAYE)

PAYE is determined for qualifying employees under the guidelines within the Uganda Income Tax Act. The tax status of employees on the Government payroll has been coded as follows:

Code	Interpretation of exemption
0	No tax exemption
1	PAYE tax
2	Local Service Tax
4	All taxes

The computation of taxes is automated based on the tax codes above. However, we understand that there would be manual intervention where certain allowances included in the employee's gross pay are not subject to tax. We have determined that through the pay change process, the allowances will be split between taxable and non-taxable.

We have recomputed PAYE for the selection of employees on the teachers and traditional payroll and did not identify exceptions.

We also tested the validity of the coding for a sample of employees to determine that the coding can be supported and that it is consistent with all employees in that category and did not come across any exceptions.

National Social Security Fund (NSSF) deductions

NSSF deductions are done following guidelines in the NSSF Act. We have determined that a significant number of Government employees under the Government retirement benefits scheme are exempted from NSSF. Employees in the following semi-autonomous institutions are subject to NSSF deductions. For these institutions, the employee contributes 5% and the employer contributes 10%.

We have recomputed NSSF contributions for a sample of employees in these institutions and did not come across any exceptions.

We have also agreed the total deductions as per the payroll to the amounts transferred from the salary accounts to the respective authorities. We did not come across any exceptions.

Payroll deductions (continued)

National Social Security Fund (NSSF) deductions

Institutions on the government payroll that are not NSSF exempt.

Vote No.	Vote Name
102	Electoral Commission
103	Inspectorate Of Government
105	Law Reform Commission
106	Uganda Human Rights Commission
107	Uganda Aids Commission
108	National Planning Authority
111	Busitema University
113	Uganda National Roads Authority
131	Office of the Auditor General
136	Makerere University
137	Mbarara University
138	Makerere University Business School
139	Kyambogo University
147	Local Government Finance Commission
149	Gulu University
019	National Environment Management

We have also tested that the monthly deductions have been remitted to the URA and NSSF by the due dates (i.e., 15th day following the month of deduction). We tested this by checking the monthly transfers from the consolidated fund to the respective accounts of URA and NSSF. No exceptions were noted.

10 Salary arrears

The objective of our review of this area was to determine the causes of salary arrears on the Government payroll and to suggest ways in which the causes can be mitigated.

Salary arrears represent accumulated payments to employees that are not paid for long periods. From our review of the payroll, we have determined that a number of employees have received large lump sum payments representing accumulated salaries covering a number of months. We have also determined that the most common cause of salary arrears is delays from accessing the payroll. For instance, we have determined that it takes, on average, 4 months for a new employee to get on the payroll.

Through discussions with a sample of staff that experienced delays to access the payroll, we have determined that the delays are caused by the following:

- Delays in updating teacher ceilings in schools by the MoPS which implies that new teachers cannot access the public service payroll until the school ceiling is revised. Teacher ceilings are revised annually based on the results of pupil census in each district. Currently, the new teacher ceilings are communicated to the districts on which basis districts proceed to recruit new teachers to fill up the vacant positions. However, the revision of teacher ceilings on the teachers' payroll database maintained at the MoPS does not happen at the same time. This means that the MoPS will not be able to add new teachers to schools since the teachers' database will have the old ceilings.
- Delays in data processing at the MoPS. The data processing process at the MoPS also creates delays in accessing the payroll. For instance, we understand that PCRs are processed in batches. Where an error is identified in a batch, the entire batch will be rejected and returned to the affected district. This process alone will on average add another two months before a new employee can access the payroll depending on the nature of the exception and the timing of when the exception is communicated to the district. Similar delays are also experienced on PCRs for post-primary school teachers that need to be verified at the MoES before being processed by the MoPS. Exceptions identified from the verification process at the MoES would also take, on average, over two months to be corrected.
- Delayed revision of employee salaries upon promotion or new appointments. This mainly affects the teachers' payroll.
- There are also further delays in getting back on the payroll for employees that are deleted from the payroll due to unresolved unapplied funds exceptions or removed from the payroll on other grounds.

Recommendation

The process of updating teacher ceilings for schools should be streamlined. In additional data processing delays should be minimised by requiring personnel officers or internal auditors to verify names, bank account details and other records before the PCR is submitted for processing.

The requirement to have PCRs for post-primary school teachers to be verified by the MoES before being processed should be revisited. This may require revision of the Education Act Amendment that decentralised the teachers' payroll for both primary and post-primary schools.

11 Implementation of the new IPPS system

The MoPS is currently implementing the Integrated Personnel and Payroll Management System (IPPS) which will replace the current payroll system. The IPPS has a number of modules, however currently only one module, the payroll management module has been implemented. The rest of the modules including leave management, document management and training are either under trial or yet to be implemented.

From our testing, we have also determined that the implementation of the payroll module is yet to be completed. The table below provides a summary of the status of implementation at the various MALGs.

Sites	Planned date of migration	Status
11 Pilot sites (see below)	Apr-11	Completed
All Ministries	Oct-11	Completed
Teachers Payroll*	Dec-11	Completed
Police and Prisons	Apr-12	Pending
Local Governments (conditional and unconditional grant payroll), Universities and Agencies	Jun-12	Pending

*This excludes Kampala City Council Authority (KCCA) which has not been migrated onto IPPS due to change in vote.

The 11 pilot sites include:

005	MINISTRY OF PUBLIC SERVICE
008	MINISTRY FINANCE PLANNING AND ECONOMIC DEVELOPMENT
013	MINISTRY OF EDUCATION AND SPORTS
014	MINISTRY OF HEALTH
101	JUDICIARY (OFFICE OF JUDICATURE)
132	EDUCATION SERVICE COMMISSION
134	HEALTH SERVICE COMMISSION
146	PUBLIC SERVICE COMMISSION
148	JUDICIAL SERVICE COMMISSION
511	JINJA DISTRICT
531	LIRA DISTRICT

The 11 pilot sites have IPPS infrastructure installed at the sites. For these institutions, payroll changes are entered directly by the respective personnel officers. However, we understand that the required approvals for payroll changes cannot be done by the Accounting Officers because the approval settings are not yet implemented within IPPS. Currently changes are approved by IPPS specialists at the MoPS. This creates a risk that certain unauthorised changes may be processed on the payroll.

Data entry for other MALGs on IPPS.

Data entry for the rest of the institutions on IPPS (other than the 11 pilot sites) is currently done at the MoPS. Personnel officers at these MALGs have to come to the data entry centre every month to process changes to the payroll. This creates delays in processing changes as the capacity of the data entry centre at the MoPS is not adequate to accommodate all the MALGs that have been brought onto IPPS. We understand that this is a short term measure that has been adopted due to delays in the roll out of data entry centres across the country. We also understand that a decision has been made for the IPPS implementation to follow the IFMS implementation so that IPPS can utilise the IFMS infrastructure. However, it is not clear at this stage when the IFMS infrastructure will reach the different districts on IPPS. Currently IFMS infrastructure is in use in 2 districts (Lira and Jinja). We understand that there's a plan to add 6 districts on IFMS infrastructure in the next financial year.

Implementation of the new IPPS system (continued)

Data entry for other MALGs on IPPS. (continued)

Recommendation

The adequacy of the infrastructure used in IPPS implementation should be reviewed in light of the challenges experienced with the capacity at the MoPS and the timing of the implementation of IFMS.

Approval of payroll changes by Accounting Officers

Under the old payroll process, changes to the payroll were approved by the Accounting Officers in addition to other approvals (internal audit, personnel, etc). The same approvals are still required under IPPS. However, from our review, we have noted that the required approval by the Accounting Officers has been bypassed due to delays in implementation of approval settings within IPPS. Currently, payroll changes entered by the personnel officers at the data entry centre are approved by the IPPS team at MoPS. This means that Accounting Officers do not approve changes to the payroll. This creates a risk of unauthorised changes being processed on the payroll. We understand that some personnel officers have devised means to have Accounting Officers sign-off the hard copies of the changes processed. However, this is not formally documented.

Recommendation

Approval settings within IPPS should be implemented as soon as possible to facilitate the approval process for payroll changes by the authorised Accounting Officers.

Other data entry exceptions

From our testing, we have noted the following exceptions around the data entry into IPPS which will affect the integrity of data in the system.

- Date of birth (DoB). The system does not accept a date of birth on or after the current system date, however, the system accepts unreasonable dates such as dates for which resulting age of the record is less than 18 years or greater than 60 (i.e. above the expected retirement age).

Other data entry exceptions

- Date of hire (DoH): Although the system checks that the start date under "employee assignment" can not be before the employee hire date entered under "manage employee", it accepts a DoH before the DoB.
- Reconciliation of payroll master file and submission lists. There was no evidence that the data entered in the system (master file) is reconciled to the source documents to ensure completeness.
- Segregation of duties. We noted that approvers also have rights to make changes that update the records being approved without a secondary review.

Recommendation

Data entry exceptions noted above should be resolved. For instance, the issues relating to dates of birth and segregation of duties also existed under the old system and therefore should not be carried into the new system. A review of the IPPS system settings and configuration should be performed and these issues corrected.

In addition, regular reconciliations should be performed between submission lists and the payroll master file to ensure that all records are appropriately captured in the system. Changes made by approvers should also be subjected to a secondary review to support their validity.

Implementation of the new IPPS system (continued)

Segregation of duties conflicts

During our walkthrough procedures we noted that the approver (with HR Manager Rights) can also update records. On approval of recorded information, the HR manager can alter this information and approve the input information without intervention from another user.

As a result of limited segregation of duties, there is an increased risk that the integrity and exclusiveness of the data in the system are jeopardized.

Recommendation

The application access configuration should be configured in such a way that a change made by one user should be checked by another; otherwise, compensation controls such as reconciliations should be enforced.

Reconciliation of the payroll master file and submission lists

During the review we noted that for employee data submitted from votes to the data centre, there is no evidence of reconciliation of the resultant data in the system (master file) to source documents to ensure completeness.

It was however noted that when data capture forms are sent to the data centre from the various votes, they are submitted in a batch with a submission list, which summarizes the names of employees on the batch forwarded; it is to this summary list to which the data would be reconciled.

This results into incompleteness of data, hence unpaid or inaccurate payments to employees.

Recommendation

Management should reconcile the submission lists and payroll master to ensure that all records are captured in the system.

Review of system generated exception reports

We noted that there were exception reports in the IPPS system under the payroll module e.g. Pay change report (shows changes made on a record and is supposed to track data editing) and Gross salary gap report (compares salaries between 2 pay periods); however, there was no evidence of review of these key exception reports.

Recommendation

Management should ensure that all key exception reports are reviewed, exceptions identified and resolved or escalated if necessary; these should be resolved within set timelines.

Clean up of migrated data

We noted that there was no exercise undertaken to clean up data prior to migration. The implication is that data currently used still has the inherent issues identified in UCS.

Recommendation

Management should undertake an exercise of cleaning up data. Subsequent data to be migrated should also be cleaned up prior to migration. Clean up should be performed around Date of Birth, Date of Employment and bank account numbers.

Implementation of the new IPPS system (continued)

Disaster recovery plan (DRP)

We noted that the IPPS team at the MoPS had put in place a draft DRP, however, this had not yet been reviewed and ratified by management or implemented.

If appropriate formal plans for disaster recovery have not been implemented, there is a high risk that if a disaster were to occur to a critical part of the system, processing of the GoU payroll may be disrupted. This could result into delays in processing salaries and high costs of bringing the systems back to work.

Recommendation

The draft DRP should be, formalised, and implemented and management should ensure that it covers all critical systems including emergency procedures, fallback procedures and resumption procedures.

In addition, periodic tests of the DRP should be performed and test results should be formally documented and reviewed in a timely manner.

ANNEX A - TERMS OF REFERENCE

1 BACKGROUND

2 OBJECTIVES OF THE AUDIT

- 1) Assess the effectiveness of the payroll processing system at both the Ministry of Public Service and the Ministry of Finance, Planning and Economic Development and Uganda Computer Services.
- 2) Evaluate the current system of payment of salaries and suggest improvements needed to address identified weaknesses.
- 3) Establish the accuracy and authenticity of the entire government payroll data used for processing monthly payments by;
 - Analysing the government payroll data generated by Uganda Computer Services and investigating any errors, inconsistencies and irregularities discovered;
 - Selecting a representative sample of payroll data and test for employee existence and accuracy of the information reflected on the payroll;
 - Establishing whether statutory deductions (PAYE and NSSF) are properly effected; and
 - Establishing the payroll position as at 30 June 2011.
- 4) In establishing the authenticity and accuracy of the payroll, the RFP requires that special focus should be put on the following areas.
 - i. Conditioned grants payrolls under the Health and Education Sectors
 - ii. Uganda Police and Prisons
 - iii. Judiciary
 - iv. Local Government unconditional grant.
- 5) Establish the cause of the arrears of Government salaries and wages and suggest measures to avoid accumulation of such arrears. Assess the effectiveness of the current system used in processing of salary and wages.

ANNEX B - SUMMARY OF SAMPLE SELECTION

i. **TRADITIONAL PAYROLL [EXCLUDING LOCAL GOVERNMENT AND
CONDITIONAL GRANT PAYROLL].**

	INSTITUTION	NUMBER OF EMPLOYEES ON THE PAYROLL AS AT JUNE 2011
1	Police	36,534
2	Prisons	6,557
3	Makerere University	3,979
4	Mulago Hospital Complex	1,883
5	Judiciary	1,356
6	Education & Sports	1,043
7	Uganda National Roads Authority	954
8	State House	668
	Total Sample	52,974
	Total Population	68,725
	Coverage	77%

ii.

THE

ANNEX C - SUMMARY OF RESULTS OF EMPLOYEE VERIFICATION

DESCRIPTION			Number of Schools	VERIFICATION		EXCEPTIONS							NOT VERIFIED	Total
Audit Ref	Vote No.	Vote Name		Verified	Absconded	Sick	Dead	Retired	Left service	Not Known	Not verified			
TEACHERS														
TR1	502	APAC DISTRICT	131	1,343	-	-	-	-	-	466	-	1,809		
TR2	503	ARIJA DISTRICT	254	3,895	5	5	5	-	2	285	-	4,197		
TR3	504	BUGIRI DISTRICT	152	1,559	3	2	-	-	-	50	-	1,624		
TR4	582	BUKWE DISTRICT	165	900	-	3	-	-	2	2	640	1,547		
TR5	507	BUSIA DISTRICT	131	1,474	3	1	-	-	-	54	-	1,532		
TR6	752	ENTEBBE MUNICIPAL	18	355	2	2	2	-	17	7	-	385		
TR7	508	GULU DISTRICT	126	1,562	-	-	-	-	-	228	-	1,790		
TR8	754	GULU MUNICIPAL	38	932	1	1	-	-	-	103	-	1,037		
TR9	509	HOIMA DISTRICT	138	1,178	10	3	7	2	1	170	-	1,371		
TR10	558	IRANDA	134	-	-	-	-	-	-	-	1,398	1,398		
TR11	510	IGANGA DISTRICT	159	2,287	5	-	4	-	4	362	-	2,662		
TR12	560	ISINGIRO DISTRICT	202	1,634	5	2	5	2	2	61	-	1,711		
TR13	511	JINJA DISTRICT	100	1,876	11	2	3	2	18	-	-	1,912		
TR14	512	KABALE DISTRICT	323	3,306	35	5	10	8	-	487	-	3,851		
TR15	513	KABAROLE DISTRICT	136	827	-	-	-	-	-	-	963	1,790		
TR16	516	KAMPALA DISTRICT*	-	-	-	-	-	-	-	-	-	-		
TR17	769	KAMPALA CENTRAL D	17	471	2	-	1	-	1	38	-	513		
TR18	517	KAMULI DISTRICT	197	1,793	-	-	-	-	-	-	486	2,279		
TR19	518	KAMWENGE DISTRICT	156	1,250	-	-	-	-	-	-	196	1,446		
TR20	519	KANUNGU DISTRICT	143	1,249	-	4	1	2	1	2	159	1,418		
TR21	521	KASESE DISTRICT	248	1,771	-	-	-	-	-	-	1,586	3,357		
TR22	765	KAWEMPE DIVISION	15	337	-	-	-	-	-	4	-	341		
TR23	523	KAYUNGA DISTRICT	177	1,695	-	-	-	-	-	-	257	1,952		
TR24	524	KIBALE DISTRICT	278	2,010	1	-	-	-	-	-	299	2,310		
TR25	526	KISORO DISTRICT	155	1,663	8	-	6	1	9	39	-	1,726		
TR26	597	KYANKWANZI DISTRICT	116	583	-	-	-	-	-	-	358	941		
TR27	530	KYENJOJO DISTRICT	132	1,063	-	-	-	-	-	209	-	1,272		
TR28	531	LIRA DISTRICT	101	1,516	-	-	2	1	-	212	-	1,731		
TR29	532	LUWERO DISTRICT	243	2,108	17	3	4	1	-	-	623	2,756		

DESCRIPTION			VERIFICATION		EXCEPTIONS						NOT VERIFIED	
Audit Ref	Vote No	Vote Name	Number of Schools	Verified	Absconded	Sick	Dead	Retired	Left service	Not Known	Not verified	Total
TR30	767	MAKINDYE DIVISION	20	556	2	1	1	1	7	11	-	578
TR31	566	MANAFA DISTRICT	152	1,832	1	2	1	1	1	1	276	2,114
TR32	535	MAYUGE DISTRICT	149	1,682	13	-	5	-	8	72	-	1,780
TR33	536	MBALE DISTRICT	119	1,654	-	-	-	-	-	-	244	1,898
TR34	537	MBARARA DISTRICT	216	2,188	8	-	2	4	-	256	-	2,458
TR35	568	MITYANA DISTRICT	160	1,593	7	1	1	1	-	1	-	1,604
TR36	540	MPIGI DISTRICT	116	1,064	13	4	3	6	9	117	-	1,216
TR37	541	MUBENDE DISTRICT	233	2,108	46	-	6	8	36	22	-	2,226
TR38	542	MUKONO DISTRICT	195	2,040	3	12	5	3	1	-	160	2,224
TR39	542	MUKONO MUNICIPAL	38	295	-	-	-	-	-	-	433	728
TR40	544	NAKASONGOLA	170	-	-	-	-	-	-	-	1,219	1,219
TR41	766	NAKAWA DIVISION	26	826	4	1	3	7	6	54	-	901
TR42	545	NEBBI DISTRICT	168	1,549	1	1	-	-	3	-	358	1,912
TR43	775	NTUNGAMO DISTRICT	260	2,921	6	-	1	8	3	2	493	2,540
TR44	572	OYAM DISTRICT	115	1,802	1	-	2	-	-	152	-	1,957
TR45	548	PALLISA DISTRICT	114	1,179	-	-	-	-	-	-	527	1,706
TR46	549	RAKAI DISTRICT	237	2,878	8	2	1	1	-	99	74	3,063
TR47	768	RUBAGA DIVISION DIS	21	547	9	2	2	2	1	3	-	566
TR48	550	RUKUNGIRI DISTRICT	169	1,663	-	-	-	-	-	264	89	2,016
TR49	551	SEMBABULE	198	1,188	16	1	3	2	3	-	597	1,810
TR50	609	SHEEMA DISTRICT	148	1,470	3	1	-	-	-	11	106	1,591
TR51	552	SIRONKO DISTRICT	115	1,087	-	-	2	1	-	239	-	1,329
TR52	554	TORORO DISTRICT	178	1,800	-	-	-	-	1	1	393	2,195
TR53	555	WAKISO DISTRICT	282	3,119	-	-	-	-	-	-	416	3,535
TR54	556	YUMBE DISTRICT	130	1,488	41	1	2	1	6	27	-	1,566
		Subtotal	7,914	78,276	290	62	90	64	141	4,110	12,357	95,390
TRADITIONAL STAFF (CONDITIONAL AND UNCONDITIONAL GRANTS)												
TD1	502	APAC DISTRICT		632	1	-	1	3	19	56	-	712
TD2	503	ARUA DISTRICT		624	-	-	-	-	-	92	-	716
TD3	504	BUGIRI DISTRICT		499	-	-	-	-	-	13	-	512
TD4	582	BUKWE DISTRICT		39	-	-	-	-	-	-	393	432
TD5	507	BUSIA DISTRICT		317	-	-	-	-	-	-	-	317

Audit Ref	DESCRIPTION		Number of Schools	VERIFICATION		EXCEPTIONS							NOT VERIFIED	
	Vote No.	Vote Name		Verified	Abstended	Sick	Dead	Retired	Left service	Not Known	Not verified	Total		
TD6	752	ENTEBBE MUNICIPAL		197	-	-	-	3	-	-	-	238	-	-
TD7	508	GULU DISTRICT		622	2	-	-	-	-	27	-	651	-	-
TD8	754	GULU MUNICIPAL		186	-	-	-	-	2	2	-	190	-	-
TD9	509	HOIMA DISTRICT		442	3	1	-	-	1	29	-	476	-	-
TD10	558	IBANDA DISTRICT		-	-	-	-	-	-	-	-	359	-	-
TD11	510	IGANGA DISTRICT		631	-	-	-	-	-	23	-	654	-	-
TD12	560	ISINGIRO DISTRICT		518	-	-	-	-	-	37	-	555	-	-
TD13	511	JINJA DISTRICT		651	-	-	1	4	3	10	-	669	-	-
TD14	512	KABALE DISTRICT		722	2	-	4	1	2	87	-	818	-	-
TD15	513	KABAROLE DISTRICT		185	-	-	-	-	-	-	-	380	-	-
TD16	516	KAMPALA DISTRICT		286	-	1	-	7	10	5	-	309	-	-
TD17	769	KAMPALA CENTRAL D		167	-	1	1	1	1	2	-	173	-	-
TD18	517	KAMULI DISTRICT		58	-	-	-	-	-	-	-	575	-	-
TD19	518	KAMWENGE DISTRICT		442	-	-	-	-	-	-	-	68	-	-
TD20	519	KANUNGU DISTRICT		496	-	-	-	-	-	30	-	526	-	-
TD21	521	KASESE DISTRICT		726	2	-	-	-	-	-	-	106	-	-
TD22	765	KAWEMPE DIVISION		141	-	2	1	-	-	1	-	145	-	-
TD23	523	KATUNGA DISTRICT		395	-	-	-	-	-	-	-	101	-	-
TD24	524	KIBALE DISTRICT		59	-	-	-	-	-	-	-	600	-	-
TD25	526	KISORO DISTRICT		194	-	-	-	-	-	-	-	559	-	-
TD26	597	KYANKWANZI DISTRI		128	-	-	-	-	-	-	-	128	-	-
TD27	530	KYENJOJO DISTRICT		22	-	-	-	-	-	-	-	487	-	-
TD28	531	LIRA DISTRICT		351	1	-	1	-	-	59	-	412	-	-
TD29	532	LUWERO DISTRICT		736	-	-	-	-	-	-	-	16	-	-
TD30	767	MAKINDYE DIVISION		147	3	2	-	1	-	-	-	153	-	-
TD31	566	MANAFA DISTRICT		371	-	-	-	-	-	-	-	57	-	-
TD32	535	MAYUGE DISTRICT		332	1	-	1	-	-	114	-	448	-	-
TD33	536	MBALE DISTRICT		304	-	-	-	-	-	112	-	416	-	-
TD34	537	MBARARA DISTRICT		442	8	-	2	-	-	40	-	492	-	-
TD35	568	MITYANA DISTRICT		535	3	1	1	-	5	-	-	545	-	-
TD36	540	MPIGI DISTRICT		316	-	-	-	-	-	65	-	381	-	-
TD37	541	MUBENDE DISTRICT		524	4	1	-	-	4	1	-	534	-	-
TD38	542	MUKONO DISTRICT		-	-	-	-	-	-	-	-	396	-	-

DESCRIPTION				VERIFICATION		EXCEPTIONS					NOT VERIFIED	
Audit Ref	Vote No.	Vote Name	Number of Schools	Verified	Absconded	Sick	Dead	Retired	Left service	Not Known	Not verified	Total
TD39	542	MUKONO MUNICIPAL		-	-	-	-	-	-	-	136	136
TD40	544	NAKASONGOLA		-	-	-	-	-	-	-	494	494
TD41	766	NAKAWA DIVISION		140	2	3		1	2	-	-	148
TD42	545	NEBBI DISTRICT		535	-	-	-	-	-	90	-	625
TD43	775	NTUNGAMO DISTRICT		-	-	-	-	-	-	-	784	784
TD44	572	OYAM DISTRICT		392	3	-	-	-	-	12	-	407
TD45	548	PALLISA DISTRICT		281	-	-	1	-	-	-	307	589
TD46	549	RAKAI DISTRICT		1,063	1	-	-	-	1	32	-	1,097
TD47	768	RUBAGA DIVISION DIS		96	-	-	1	1	1	2	-	101
TD48	550	RUKUNGIRI DISTRICT		595	1	-	1	-	-	25	-	622
TD49	551	SEMBABULE DISTRICT		219	-	-	-	-	-	-	74	293
TD50	609	SHEEMA DISTRICT		356	6	-	1	-	8	1	-	372
TD51	552	SIRONKO DISTRICT		365	-	-	-	-	-	111	-	476
TD52	554	TORORO DISTRICT		619	-	-	-	-	-	-	141	760
TD53	555	WAKISO DISTRICT		834	-	-	-	-	-	-	196	1,030
TD54	556	YUMBE DISTRICT		519	1	-	-	1	8	21	-	550
		Subtotal	-	19,451	44	10	18	23	68	1,137	6,229	26,980
		Grand Total Number	7914	97,727	334	72	108	87	209	5,247	18,586	122,370
INSTITUTIONS												
INS 1	144	Police		35,355	98	-	5	7	-	1,069	-	36,534
INS 2	145	Prisons		6,529	2	-	6	11	-	9	-	6,557
INS 3	136	Makerere University		3,832	16	-	18	21	-	92	-	3,979
INS 4	161	Mulago hospital		1,710	16	1	5	15	-	136	-	1,883
INS 5	101	Judiciary		658	1	-	1	1	-	1	694	1,356
INS 6	13	Education and Sports		466	-	-	-	-	-	-	577	1,043
INS 7	113	UNRA		954	-	-	-	-	-	-	-	954
INS 8	2	Statehouse		-	-	-	-	-	-	-	668	668
		Subtotal		49,504	133	1	35	55	-	1,307	1,939	52,974
		Grand total		147,231	467	73	143	142	209	6,554	20,525	175,344
		TOTAL PAYROLL										273,401
		Coverage										64%

*Verification for Kampala district has been done at Division level.

ANNEX D – DUPLICATES ON STAFF (TRADITIONAL PAYROLL)

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
ABER MILDRED INNOCENT	02051979	C16511013907	GULU REFERRAL HOSPITAL
		L57010003143	AMURU DISTRICT
ABIGABA DARLISON	23101985	C16610006349	HOIMA REFERRAL HOSPITAL
		L53409108755	MASINDI DISTRICT
ADONG BETTY	00121977	L52909073746	KUMI DISTRICT
		L54809008956	KIBUKU DISTRICT PALLISA DISTRICT
AGUTI HELLEN ROSE	00061972	C17109099330	SOROTI REFERRAL HOSPITAL
		L55309071034	SERERE DISTRICT SOROTI DISTRICT
AHIMBISIBWE STANLEY	00121962	C00909038139	INTERNAL AFFAIRS
		C13909078625	KYAMBOGO UNIVERSITY
AKELLO BEATRICE	00121968	C17209067461	LIRA REFERRAL HOSPITAL
		L54709007589	AGAGO DISTRICT
AKELLO JULIET	14091983	C00909038275	DIRECTORATE OF CITIZENSHIP A
		C12010009918	DIRECTORATE OF CITIZENSHIP A
AKOVUKU ALBERT	00071972	C00209061471	STATE HOUSE
		C13609060122	MAKERERE UNIVERSITY
ALARAKOL SIMON PETER	00091970	C00909038231	INTERNAL AFFAIRS
		C14909102872	GULU UNIVERSITY
ALYAO DANIEL	00111984	L53109088476	OTUKE DISTRICT
		L54709083929	PADER DISTRICT
AMUMPAIRE CHRISTINE	06121982	L56011014259	ISINGIRO DISTRICT
		L60111015255	MITOOMA DISTRICT
ANGUYO GILBERT	16011983	C15111011654	UGANDA BLOOD TRANSFUSION SER
		L50309104305	ARUA DISTRICT
APIO CHRISTINE	00121978	C16109056281	MULAGO HOSPITAL
		L50709080964	BUSIA DISTRICT
APIO SUSAN	00101987	C14509065926	UGANDA PRISONS
		L50209074303	APAC DISTRICT
ASIIMWE ANNAH	00081984	C16209053345	BUTABIKA HOSPITAL
		L53409075642	MASINDI DISTRICT
ATAI SARAH	00121984	C14409029614	UGANDA POLICE
		C14509066927	UGANDA PRISONS
ATIMANGO MARGARET	00101980	L52709008087	KITGUM DISTRICT LAMWO DISTRICT
		L54709083603	AGAGO DISTRICT
ATUGONZA CHARLES	21121985	L57610009227	BULISA DISTRICT
		L57610009660	BULISA DISTRICT
BABIRYE BETTY	00051980	C14409020113	UGANDA POLICE
		L54209091587	BUIKWE DISTRICT
BAGUMA CHRISTOPHER	00121978	C14409031203	UGANDA POLICE
		L52409071513	KIBALE DISTRICT
BASEMERA GRACE	00041979	L53709094836	MBARARA DISTRICT
		L54409081868	NAKASONGOLA DISTRICT
BIRUNGI AISHA	01041984	C15111011656	UGANDA BLOOD

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
			TRANSFUSION SER
		L51710010047	KAMULI DISTRICT
BUTIME ANTHONY	11121986	L50210006429	APAC DISTRICT
		L55410002877	TORORO DISTRICT
BWAMBALE JOHNSON	00061982	C14409015389	UGANDA POLICE
		C14409022207	UGANDA POLICE
CHEPTOEK DAVID	00101978	C01909005218	WATER AND ENVIROMENT
		C13609060396	MAKERERE UNIVERSITY
EBONG DENIS	00091974	C14409025435	UGANDA POLICE
		C14409029417	UGANDA POLICE
ERIAKU DAVID	18121985	L54709111099	PADER DISTRICT
		L57809111572	BUKEDEA DISTRICT
ERIONU MISAEL	15081975	C13610008312	MAKERERE UNIVERSITY
		C16710007934	JINJA REFERRAL HOSPITAL MOROTO REFERRAL HOSPITAL
FRIDAY WILLIAM	00061974	C14409029983	UGANDA POLICE
		L53009095259	KYENJOJO DISTRICT
HABYALIMANA EMMANUEL	00101974	C01309005633	EDUCATION AND SPORTS
		C13609059707	MAKERERE UNIVERSITY
ISABIRYE PATRICK	00041964	C00109061839	OFFICE OF THE PRESIDENT
		C14409046685	UGANDA POLICE
ITHUNGU MARY	00071983	L50609076801	SHEEMA DISTRICT
		L51309095824	KABAROLE DISTRICT
KABAJURIZI AGNES	01111983	L55811015024	IBANDA DISTRICT
		L56010007730	ISINGIRO DISTRICT
KALIISA CASSIM AMIISI	00071978	C01409068565	HEALTH
		C13609060706	MAKERERE UNIVERSITY
KAMYA GODFREY	00021984	C14409022422	UGANDA POLICE
		C14409024904	UGANDA POLICE
KANDOLE JULIUS	00121975	C14409017470	UGANDA POLICE
		C14409050931	UGANDA POLICE
KATO MOSES	00101980	C14409018816	UGANDA POLICE
		C14509065632	UGANDA PRISONS
KAVUMA FRED	00061970	C14509009108	UGANDA PRISONS
		L56909102534	NAKASEKE DISTRICT
KAWANGUZI STEPHEN JACOB	00091958	C13909079111	KYAMBOGO UNIVERSITY
		L75510003056	JINJA MUNICIPAL COUNCIL
KAYENY TOPISTA	28081980	C17110010001	MUBENDE REFERRAL HOSPITAL SOROTI REFERRAL HOSPITAL
		L50309108599	ARUA DISTRICT
KILAMA JOEL	00061980	C14409025429	UGANDA POLICE
		C14409025706	UGANDA POLICE
KIPROP FRED	00021974	L56709102223	BUKWA DISTRICT
		L56709102239	BUKWA DISTRICT
KOMAKECH RICHARD	00081982	C14409027253	UGANDA POLICE
		C14509065395	UGANDA PRISONS
KUTOSI JAMES	22031986	L54310008439	NAKAPIRIPIT DISTRICT
		L57910010881	BUDUDA DISTRICT
KYEFAMU ALEX	25021983	L54610007575	NTUGAMO DISTRICT
		L54610009140	NTUGAMO DISTRICT

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
LAJARA MARGARET	00031972	L50809087364	GULU DISTRICT
		L57009087052	AMURU DISTRICT
LOCHORO SIMON	08051979	L53810009083	NAPAK DISTRICT
		L60410009684	NAPAK DISTRICT
MAKOBZA ZEMULANI	25051985	C16910007331	MASAKA REFERRAL HOSPITAL
		L55210002724	BULAMBULI DISTRICT
MALOWA DAVIS NDANYI	00051969	C13609060615	MAKERERE UNIVERSITY
		C14609080865	PUBLIC SERVICE COMMISSION
MASEREKA ENOS	00031982	C14409020451	UGANDA POLICE
		L56009100932	ISINGIRO DISTRICT
MASIBO JULIET	00081982	C16109056205	MULAGO HOSPITAL
		L55709090446	BUTALEJA DISTRICT
MBABAZI DEBORAH	00101961	C00109000192	OFFICE OF THE PRESIDENT
		L50909077172	HOIMA DISTRICT
MUBIRU MUSA	04101984	C16111011676	MULAGO HOSPITAL
		L55511011913	WAKISO DISTRICT
MUCUNGUZI CLEOPAS	20041979	C01010007122	AGRICULTURE ANIMAL IND AND F
		L53709094914	MBARARA DISTRICT
MUGABE ROBERT	00051968	C14409027909	UGANDA POLICE
		L57309073254	ABIM DISTRICT
MUGARURA FRED	00121964	L51909070031	KANUNGU DISTRICT
		L53709094130	MBARARA DISTRICT
MUGWANYA FAISAL	25011985	C14410011100	UGANDA POLICE
		C14411012890	UGANDA POLICE
MUHANGI DENIS	00061981	C14409022739	UGANDA POLICE
		L53409075809	MASINDI DISTRICT
MUKASA GODFREY	00031966	L5150908209	KALANGALA DISTRICT
		L55509098038	WAKISO DISTRICT
MUKUNGU EMMANUEL	03061981	L54810008579	PALLISA DISTRICT
		L54810009166	PALLISA DISTRICT
MUSHABE DIDAS	28121984	L52610008986	KISORO DISTRICT
		L56011015070	ISINGIRO DISTRICT
MUSIITWA PAUL	05121977	L50411012317	BUGIRI DISTRICT
		L54410000395	NAKASONGOLA DISTRICT
MUSOBO DAVID	00061974	C14409111609	UGANDA POLICE
		C14409111805	UGANDA POLICE
MUSOKE CHRISTOPHER	00071967	C14409046478	UGANDA POLICE
		L51609050576	KAMPALA DISTRICT NAKAWA DIVISION
MUWONGE HARUNA	14071984	C13610000042	MAKERERE UNIVERSITY
		L54509108806	NEBBI DISTRICT
MUZADDE FAUSTA	00121976	L54009092569	MPIGI DISTRICT
		L55509097978	WAKISO DISTRICT
MUZAHURA JOHN BAPTIST	00081978	L53209010133	LUWERO DISTRICT
		L54409081926	NAKASONGOLA DISTRICT
MWESIGE GODFREY	00071973	C13609059558	MAKERERE UNIVERSITY
		L52509049418	KIBOGA DISTRICT
NABAKKA SARAH	08081982	L54011014903	MPIGI DISTRICT
		L55510004784	WAKISO DISTRICT
NABUSHUWU JENNIFER	00061966	C00109037749	OFFICE OF THE PRESIDENT
		L51609050506	KAMPALA DISTRICT
The Office of the Auditor General		Special audit of the Government of Uganda Salaries and Wages 2011/2012	
PwC		37	

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
			KAWEMPE DIVISION
NAMAGAGA CHRISTINE	28101984	C14509104237	UGANDA PRISONS
		C14510000652	UGANDA PRISONS
NALWANGA ANNET	00121962	C01309001794	EDUCATION AND SPORTS WATER AND ENVIROMENT
		C14409044536	UGANDA POLICE
NAMAKULA MADINA	00051966	C13809007288	MAKERERE UNIVERSITY BUSINESS
		L52309098427	KAYUNGA DISTRICT
NAMAKULA MARGARET	00111964	L50409036406	BUGIRI DISTRICT
		L50409080426	BUGIRI DISTRICT
NAMUKOSE FLORENCE	00121968	C14509045645	UGANDA PRISONS
		C16109055729	MULAGO HOSPITAL
NAMWASE ANNET	00011980	L53609089113	MBALE DISTRICT
		L55709090464	BUTALEJA DISTRICT
NANKWANGA ANNET	00111970	C01309055650	EDUCATION AND SPORTS
		C13609060430	MAKERERE UNIVERSITY
NASSOZI RASHIDAH	03121987	L53311014026	MASAKA DISTRICT
		L55511014985	WAKISO DISTRICT
NASSUNA CAROLYN	27071985	C11511013774	UGANDA HEART INSTITUTE
		L56910006798	NAKASEKE DISTRICT
NAZZIWA JACKIE	03051974	L50210006423	APAC DISTRICT
		L54610009130	NTUGAMO DISTRICT
NDIGENDAWA EDWARD	00061976	C14409105153	UGANDA POLICE
		L51709010265	MBARARA REFERRAL HOSPITAL
NSUBUGA PATRICK	00061976	C14409102402	UGANDA POLICE
		L52509071947	KIBOGA DISTRICT
NYERO SUNDAY	00081986	C14409029482	UGANDA POLICE
		C14509066411	UGANDA PRISONS
OBBO PATRICK ONEKO	10091979	C13310008876	DIRECTORATE OF PUBLIC PROSEC
		C13310009372	DIRECTORATE OF PUBLIC PROSEC
OBONYO FRANCIS	00101980	C14409025326	UGANDA POLICE
		C14409025932	UGANDA POLICE
OBUA MARTIN	00081974	C14409016953	UGANDA POLICE
		C14409028443	UGANDA POLICE
OCAKACON ISAAC	25051987	C14410005769	UGANDA POLICE
		C14410008169	UGANDA POLICE
OCEN GEOFFREY	16061984	L50210006406	APAC DISTRICT
		L53409111524	KIRYANDONGO DISTRICT
OCHOLA DANIEL	17051978	L50809104382	GULU DISTRICT
		L57009103127	AMURU DISTRICT
OGWANG EMMANUEL	00021985	C14409014155	UGANDA POLICE
		C14409026618	UGANDA POLICE
OGWANG PATRICK	00021983	L53109088381	ALBETONG DISTRICT
		L57509103961	DOKOLO DISTRICT
OITA JAMES RICHARD	01011983	L54311012414	NAKAPIRIPIT DISTRICT
		L54311013102	NAKAPIRIPIT DISTRICT
OKALANY AMBROSE	00021970	C14509063492	UGANDA PRISONS
		L55309071069	SERERE DISTRICT SOROTI DISTRICT
OKATA JOSEPH	05051981	C16510009989	GULU REFERRAL HOSPITAL

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
		L50110007339	ADJUMANI DISTRICT
OKECH STEPHEN	21081981	C16511013911	GULU REFERRAL HOSPITAL
		L50809104395	GULU DISTRICT
OKELO BONIFACE	00101984	C14409030284	UGANDA POLICE
		C14509066079	UGANDA PRISONS
OKELO DENIS ONGARENO	12051985	C15111013871	UGANDA BLOOD TRANSFUSION SER
		L54310003100	NAKAPIRIPIT DISTRICT
OKELO FRANCIS	00121965	C14409041614	UGANDA POLICE
		C14409049060	UGANDA POLICE
OKELO GEOFFREY	00121982	C14409105752	UGANDA POLICE
		L53109088361	OTUKE DISTRICT
OKELO JAMES	23051986	L57010011384	AMURU DISTRICT
		L57010011400	AMURU DISTRICT
OKELO JAMES	00051982	C14409022024	UGANDA POLICE
		L50209074425	APAC DISTRICT
OKELO JOSEPH	00081973	C14409024316	UGANDA POLICE
		C14509049124	UGANDA PRISONS
OKELO MOSES	00011969	C10109001397	JUDICIARY (OFFICE OF JUDICAT
		C14409019344	UGANDA POLICE
	00061979	C14409026714	UGANDA POLICE
		C14409106258	UGANDA POLICE
	00081979	C14409025406	UGANDA POLICE
		C14409111979	UGANDA POLICE
	00121977	C14409105934	UGANDA POLICE
		C14409106388	UGANDA POLICE
OKELO PATRICK	00021982	C14409021966	UGANDA POLICE
		C14409112006	UGANDA POLICE
	00061982	C14409022285	UGANDA POLICE
		C14409112414	UGANDA POLICE
OKELO PETER	00071975	C14409017029	UGANDA POLICE
		C14409112296	UGANDA POLICE
OKELO RICHARD	00011979	C14409031556	UGANDA POLICE
		L55309071333	SERERE DISTRICT SOROTI DISTRICT
OKELO SIMON PETER	00081980	C14409026810	UGANDA POLICE
		C14409027340	UGANDA POLICE
OKELO TONNY	00021984	C14409112825	UGANDA POLICE
		L57509103926	DOKOLO DISTRICT
	00101980	C14409026485	UGANDA POLICE
		C14409105701	UGANDA POLICE
OKIDI SAMUEL	00041975	C14409025453	UGANDA POLICE
		L54709083509	AGAGO DISTRICT
OKOT GEOFFREY	00061982	C14409020770	UGANDA POLICE
		C14409030317	UGANDA POLICE
OKWERA JOHN	00081984	C14409029221	UGANDA POLICE
		C14409029350	UGANDA POLICE
OLANYA TOM RICHARD	23121972	C14410011080	UGANDA POLICE
		C14411011648	UGANDA POLICE
OLUM JAMES	00121979	C14409029450	UGANDA POLICE
		L53109088175	LIRA DISTRICT
OMAL ROBERT	15051983	L50809104372	GULU DISTRICT

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
OMARA PATRICK OLWOL	00121980	L75411012061	GULU MUNICIPAL COUNCIL
		C17209100309	LIRA REFERRAL HOSPITAL
		L57309103712	ABIM DISTRICT
ONEKALIT ROBERT	10081982	L57011011960	AMURU DISTRICT
		L57011011972	AMURU DISTRICT
ONEN CHARLES	00101980	C14409026237	UGANDA POLICE
		C14409026445	UGANDA POLICE
OPIO CHRIS	00011981	C14409032345	UGANDA POLICE
		C14409032519	UGANDA POLICE
OPIO JAMES	00101980	C14409026055	UGANDA POLICE
		L52909073766	KUMI DISTRICT
OPIO PATRICK	27121985	L50811011734	GULU DISTRICT
		L57010003145	NWOYA DISTRICT
OPIO ROBERT	00121960	L51609004980	KAMPALA DISTRICT
		L53109087564	ALBETONG DISTRICT
OPOLOT JOHN	00011973	C01609037482	UGANDA NATIONAL ROAD AUTHORITY
		C14409105730	UGANDA POLICE
OROMA CHARLES	00081980	C14409026612	UGANDA POLICE
		C14409026723	UGANDA POLICE
ORYEMA DAVID	00101980	C14409025327	UGANDA POLICE
		C14409026241	UGANDA POLICE
OTAI JAMES	08061981	C17210009447	LIRA REFERRAL HOSPITAL
		L54810008459	PALLISA DISTRICT
OTIM GEOFFREY	00031979	C14909102803	GULU UNIVERSITY
		C14909102819	GULU UNIVERSITY
OUMO MOSES	00121980	C14409030090	UGANDA POLICE
		C14509065187	UGANDA PRISONS
OWORI MOSES	10111986	C14410006055	UGANDA POLICE
		C14410008176	UGANDA POLICE
PARIYO HILLARY	00051979	C01409068584	HEALTH
		L57709086130	MARACH-TEREGO DISTRICT
PERE GEORGE EMMANUEL	23111979	C10611013213	HUMAN RIGHTS COMMISSION
		L57509103994	DOKOLO DISTRICT
RUKUBA DOREEN	15031976	C01011012693	AGRICULTURE ANIMAL IND AND F
		L51209096101	KABALE DISTRICT
RUTAREMWA GODWIN	01071974	L54610007666	NTUGAMO DISTRICT
		L54610009155	NTUGAMO DISTRICT
SSEMAMBO JOSEPH	00091966	C13609060934	MAKERERE UNIVERSITY
		L51609050615	KAMPALA DISTRICT
SSENYONGA SUZET	00051977	L51109091053	JINJA DISTRICT
		L54209098538	BUIKWE DISTRICT MUKONO DISTRICT
TARAPKE STELLA	27111981	L50110008352	ADJUMANI DISTRICT
		L50110008919	ADJUMANI DISTRICT
TUMUHAIRWE JUSTINE	00041980	C10409001824	PARLIAMENTARY COMMISSION
		L50609076717	SHEEMA DISTRICT
TUMUSHABE BEATRICE	00011962	C13609057376	MAKERERE UNIVERSITY
		C13609057579	MAKERERE UNIVERSITY
TUMWEBAZE GERTRUDE	00121974	L51209096073	KABALE DISTRICT
		L51909098589	KANUNGU DISTRICT

Name	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
TUMWEBAZE JACKLINE	00051977	C13809007384	MAKERERE UNIVERSITY BUSINESS
		L50609076471	RUBIRIZI DISTRICT
TURYABAHKA JOSEPH	00101962	C01409068558	HEALTH
		C13609059496	MAKERERE UNIVERSITY
TUSHABE GREGORY	00031970	C14409014369	UGANDA POLICE
		L54609049625	NTUGAMO DISTRICT
TWEBAZE BEN	00121965	L51209096187	KABALE DISTRICT
		L55009070135	RUGUNGIRI DISTRICT
TWETABE EARNEST	03081977	L51911011785	KANUNGU DISTRICT
		L53409104643	MASINDI DISTRICT
TWIJUKYE PHIONA	18091983	L53710011274	MBARARA DISTRICT
		L55010009169	RUGUNGIRI DISTRICT
WALYAULA DAVID	00031973	C14409017035	UGANDA POLICE
		L55209012994	BULAMBULI DISTRICT
WELISHE FRED	08041983	L52910007498	KUMI DISTRICT
		L57910010879	BUDUDA DISTRICT
WESONGA RONALD	00101970	C01909054193	WATER AND ENVIROMENT
		C13609059793	MAKERERE UNIVERSITY
WOGIBI GODFREY	12061987	C14410004126	UGANDA POLICE
		C14410008145	UGANDA POLICE
WONIALA JAMES	00081974	L55209012841	SIRONKO DISTRICT
		L76009089391	MBALE MUNICIPAL COUNCIL

ANNEX D – DUPLICATES ON STAFF (TEACHERS' PAYROLL)

SURNAME	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
ACADRIPO PHILLIAM	18081983	E50310007271	ARUA DISTRICT
		E54510008612	NEBBI DISTRICT
ACEN CHRISTINE	12121978	E50204006282	OYAM DISTRICT
		E53102001569	ALBETONG DISTRICT
ADEBASIKU JUSTINE	30081984	E50109003712	ADJUMANI DISTRICT
		E53909006195	MOYO DISTRICT
ADIRU JILDA BRENDA	12051982	E50309004617	ARUA DISTRICT
		E56307007300	KOBOKO DISTRICT
AGABA VINCENT	11111977	E50507001027	NTOROKO DISTRICT
		E51307005666	KABAROLE DISTRICT
		E52101018369	KASESE DISTRICT
ALIGO LYDIA SARAH	01051984	E50409001308	NAMAYINGO DISTRICT
		E50711002872	BUSIA DISTRICT
		E76410009595	TORORO MUNICIPAL COUNCIL
ASIIMWE INNOCENT	13051979	E50600011834	SHEEMA DISTRICT
		E53001017895	KYENJOJO DISTRICT
ATUHAIRE LOYCE MULINDWAH	08051985	E51307004440	KABAROLE DISTRICT
		E60210006871	RUBIRIZI DISTRICT
AUJO TEDDY	10011982	E50110004627	ADJUMANI DISTRICT
		E50110005191	ADJUMANI DISTRICT
AYARU EMILLY	14121987	E55611003530	YUMBE DISTRICT
		E55611004707	YUMBE DISTRICT
BALISANYUKA PIUS	30101978	E50401016162	BUGIRI DISTRICT
		E51005006486	NAMUTUMBA DISTRICT
BARISIGARA BENON	25121968	E51293011403	NTUGAMO DISTRICT
		E51399002851	KABAROLE DISTRICT
BASOMA JOHNSON	15081972	E51094007999	LUUKA DISTRICT
		E51704006538	BUYENDE DISTRICT
BIRIBAWA JESCA	10021980	E50405009986	BUGIRI DISTRICT
		E54810004866	PALLISA DISTRICT
BIRUNGI SUSAN	01021982	E52404010203	KIBALE DISTRICT
		E54005006826	MPIGI DISTRICT
BULOLO JAMES	31121982	E55409000643	TORORO DISTRICT
		E56610002773	MANAFWA DISTRICT
DRAMADRI ABDUNURU ABDALLA	27071974	E50301001758	ARUA MUNICIPAL
		E50305008385	ARUA DISTRICT
EBOYU MOSES	09041978	E50110004626	ADJUMANI DISTRICT
		E58410009319	KYEGERWA DISTRICT
ISABIRYE MOSES	02071981	E51705010654	KAMULI DISTRICT
		E51705011432	KAMULI DISTRICT
KAGGA JOHN BAPTIST	05051975	E54099005240	MPIGI DISTRICT
		E54920007508	RAKAI DISTRICT
KAMYA DAN	07111974	E53302011233	KALUNGU DISTRICT
		E58007003834	LYANTONDE DISTRICT
KAZIBWE ROBERT KIIRYA	11111979	E53207002878	LUWERO DISTRICT
		E54405000994	NAKASONGOLA DISTRICT
KEKIRAGIRO BONNY	10021975	E51308000337	KABAROLE DISTRICT

SURNAME	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
		E53303006581	LWENGO DISTRICT
KICONCO BETTY	01051972	E53797003849	MBARARA MUNICIPAL COUNCIL
		E53799005208	ISINGIRO DISTRICT
KIGENYI SAMUEL	04091963	E51191029715	JINJA MUNICIPAL COUNCIL
		E51193005194	NAMUTUMBA DISTRICT
KISUBI EZEREA HARRIET	01111977	E51001018196	NAMUTUMBA DISTRICT
		E51001019843	LUUKA DISTRICT
KULABA ROBERT	25081976	E53507003364	MAYUGE DISTRICT
		E55508004053	WAKISO DISTRICT
KULE VINCENT	13101983	E50506005274	BUNDIBUGYO DISTRICT
		E52110007921	KASESE DISTRICT
LUBEGA ROBERT SALEZIO	25051976	E53303003200	LWENGO DISTRICT
		E54998003979	RAKAI DISTRICT
LUGENDO SAMUEL	01031973	E51705003590	KAMULI DISTRICT
		E52308005777	KAYUNGA DISTRICT
MAGALA ROBERT	10081979	E51011003058	IGANGA DISTRICT
		E56106007083	KALIRO DISTRICT
MASABA ALEX MIKE MANDU	23031971	E53600001661	MANAFWA DISTRICT
		E53602008662	MANAFWA DISTRICT
MAYANJA AGGREY	15111975	E51002009532	IGANGA DISTRICT
		E56107005417	KALIRO DISTRICT
MUKUTE DAVIS	28091968	E50505002057	BUNDIBUGYO DISTRICT
		E53693018538	BUDUDA DISTRICT
MUSISI JOSEPH	20031970	E50992004374	LUUKA DISTRICT
		E59311002610	LUUKA DISTRICT
MUWANGALA MOSES	13051977	E51004002825	LUUKA DISTRICT
		E51704013451	KAMULI DISTRICT
MUYAMA ANNET	16051982	E56610002772	MANAFWA DISTRICT
		E76010001677	MBALE MUNICIPAL COUNCIL
MUZUNGU MUZAMIL	18011983	E50306005146	ARUA DISTRICT
		E55610002933	YUMBE DISTRICT
MWIDHU RONALD	26061985	E52310003212	KAYUNGA DISTRICT
		E52310007012	KAYUNGA DISTRICT
NABUKALU ROSEMARY	08081963	E54198008163	MUBENDE DISTRICT
		E54291099615	MUKONO DISTRICT
NABUKENYA PROSSY	28111985	E53210008264	LUWERO DISTRICT
		E56810000547	MITYANA DISTRICT
NAISAMULA REBECCA	28021974	E53695001827	MBALE DISTRICT
		E54298005790	MUKONO DISTRICT
NAMUGAYA RUTH	01011974	E51099002795	IGANGA DISTRICT
			LUUKA DISTRICT
		E54295001457	BUIKWE DISTRICT
NAMULWA MARGARET	18121970	E51603001700	NAKAWA DIVISION
		E54001017404	GOMBA DISTRICT
NAMUSOKE JULIET	05031986	E53306007499	KALUNGU DISTRICT
			LWENGO DISTRICT
		E54006006673	MPIGI DISTRICT
NANFUKA FLORA	30061979	E53305007735	MASAKA DISTRICT
		E55104002459	SEMBABULE DISTRICT
NASSIMBWA SARAH	15111981	E53305002353	LWENGO DISTRICT
		E53305006745	LWENGO DISTRICT

SURNAME	DATEOFBIRTH	COMPUTERNO	DESCRIPTION
NSUBUGA EDWARD	02021972	E53305008693	BUKOMANSIMBI DISTRICT
		E55102002476	SEMBABULE DISTRICT
OBONYO SAM	20011974	E53100007345	ALBETONG DISTRICT
		E53197002308	LIRA MUNICIPAL COUNCIL
OBONYO THOMAS	15121978	E50203004015	APAC DISTRICT
		E53100004562	DOKOLO DISTRICT
OBURA CHARLES	02051984	E55907004337	KAABONG DISTRICT
		E57311000716	ABIM DISTRICT
OKELLO MARTIN	01121970	E50802003072	AMURU DISTRICT
		E53195004410	LIRA DISTRICT
OKOT PIUS ALOK	18061974	E50310009740	ARUA DISTRICT
		E50807002673	GULU DISTRICT
OKWARA FELEXIOUS	16031964	E50498004106	BUGIRI DISTRICT
		E55491121997	TORORO DISTRICT
ONEKALIT STELLA	06101982	E50810007371	GULU DISTRICT
		E57008006636	AMURU DISTRICT
OPUS CHARLES OKEDI	16041983	E54308005581	NAKAPIRIPIT DISTRICT
		E57810004462	BUKEDEA DISTRICT
ORALE VINCENT	03111987	E50110003180	ADJUMANI DISTRICT
		E55610003770	YUMBE DISTRICT
PACOTOO ROBERT	16061986	E52710005508	KITGUM DISTRICT
		E52710008173	KITGUM DISTRICT
PUNI RICHARD	10101974	E50608006766	ISHAKA MUNICIPAL
		E76108007021	MBARARA MUNICIPAL COUNCIL
SSANYU GONZAGA	02051975	E53305010759	BUKOMANSIMBI DISTRICT
		E54998003554	RAKAI DISTRICT
SSENJALA ABDALLAH	26121966	E53305005801	MASAKA DISTRICT
		E54005002533	SEMBABULE DISTRICT
TAREMWA STEPHEN	15071984	E60110006862	MITOOMA DISTRICT
		E60111003998	MITOOMA DISTRICT
TUMUHEIRWE JOTHAM	28081979	E52605004620	KISORO DISTRICT
		E53305005739	LWENGO DISTRICT
TUMUSIIME GERVASE	15091975	E54920005556	RAKAI DISTRICT
		E58007005442	LYANTONDE DISTRICT
TWINOMUJUNI JOSHUA	14051964	E53700009271	ISINGIRO DISTRICT
		E55008004713	RUGUNGIRI DISTRICT
WAISWA LUBANDI PETER	11061979	E56108006566	KALIRO DISTRICT
		E76410004593	TORORO MUNICIPAL COUNCIL
WALUGYO DANIEL	23101975	E51007005653	LUUKA DISTRICT
		E54908000671	WAKISO DISTRICT
WOKORACH KENETH	21091989	E52711002221	KITGUM DISTRICT
		E54710008759	PADER DISTRICT
YADA MAJID	01121983	E55610004936	YUMBE DISTRICT
		E56310010585	KOBOKO DISTRICT

ANNEX E – DUPLICATES ON BANK ACCOUNT NUMBERS [TEACHERS' PAYROLL]

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
13002	205101	ALIYINZA JULIET	E54210008514
		SSENSALIRE GODFREY	E54210005881
13002	301596	BABIRYE MUKYALA FLORENCE	E52310002451
			E52310003238
13002	301602	BIRYERI ANNET	E52310003210
		KHAMIRI MIRIAH	E52308005127
37001	0825001626	MWESIGWA REMIGIOUS	E53791081076
		TIBYANGYE PAUL	E53702005325
37001	0825001879	KWOREKWA MOSES	E50694009223
		RUTAHINDWA CHARLES	E50693017399
08009	020084280	AKOTE JUDITH	E57208001932
			E75811005084
08009	1020089263	ACENG JENET	E53108004543
			E60711005037
08009	1020090554	AWINO HADOLINE	E56408002911
			E56411004776
08009	1020090710	ACEN JULIET	E61111004070
			E61111005055
08009	1020091292	ODYEK THOMAS	E53111003332
			E53111004404
08009	1020093086	OLOBO JOHN	E58811001960
		OLOGO JOHN	E58810010707
08009	1020500706	DDORA GERALD STEPHEN	E50210004019
		ODORA GERALD STEPHEN	E53110008253
08009	1020501373	OGWAL JASPER	E56411000641
		OGWAL JOSEPH	E56410006453
08009	1020501404	OKAL BRUNU	E56411000645
		OWAL BRUNU	E56410006445
08013	1520089380	MUHINDO MICHAEL	E52110007883
		MUHINDO RACHEAL	E52111002108
08013	1520091853	BALUKU GEOFFREY	E52111002117
		BALUKU GODFREY	E52110008011
08013	1520092653	SUNDAY PATRICK	E52110003520
			E52110005313
08007	2020050273	MALUNGA JEFF	E50310007259
			E54508006257
08007	2020051646	ACIDRI NELSON	E55610003295
			E55610003785
08007	020053398	AKUDINIA AGNES	E50311004175
		OKUDINIA AGNES	E50311001982
08007	2020054360	YIKI ALFRED	E50309003489
			E55603008488
08007	2020057143	ALIGA GEOFFREY	E55610003815
			E55611003516
08007	2020057321	DRICIRU SANTINA	E55611004711
		DRIGIRU SANTINA	E55610006318
			E55610004357

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
08007	2020057390	CANDIRU KEVIN	E55610003836 E55610004370 E55610008952
08007	2020057938	ASIBAZUYO CAROLINE	E55610004928 E55610006326
08007	2020057962	OJOBILE EMMANUEL	E55610008953
		OJOBILE EMMNUEL	E55610004917
		OJOBILEEMMANUEL	E55610003812
08007	2020057983	AMONIYO FAUSTINA	E55610006316
		AMONIYUFAUSTINA	E55610003780
08007	2020058401	LEMERIGA ALLI KASSIMU	E55611003528 E55611004702
08007	2020059178	OHZIRU JULIET	E50310007279
		ONZIRU JULIET	E50311001986
08007	2020059219	ONGULE RAHMAN	E55611000577
		UNGULE RAHMAN	E55611003523
08007	2020059443	AZABO FRED	E58711004901
		AZARO FRED	E58711000871
08007	2020059539	EGANDU ISMAIL ANDUHUA	E55611003526
		EGANU ISMAIL ANDUGHUA	E55611004708
08007	2020059682	AYIKONDU VITOUS WIRIGOA	E58711000881 E58711004900
22002	2200813236	MUKHAYE LYDIA	E76010006963 E76010006964 E76010010913
08003	2520088658	NAKANJAKO MARIAM MUGERWA	E59910005048 E59910006834
08026	2820009318	NABUNNYA RUTH	E53210004164 E53210005563
08026	3020043921	SSERYANZI SAMUEL	E75211005067
		SSERYAZI SAMUEL	E75211002703
08009	3020061526	ONGIA PETER	E57510003912 E57510006601 E57511000767
08001	3020504275	WANGWE SAMUEL	E55510004907 E55510010465
08001	3020505486	OGWANG TOM	E54211004555 E56910000239
08001	3020538839	AYER JOSEPHINE ROSE	E50811002887 E50811004248
08011	3120031379	EMIKI JOHN ROBERT	E55310003744
		EMIKU JOHN ROBERT	E59610006780
08015	3120307320	MAFABI SIMON	E53691074744
		MASABA FRED	E54091090062
08032	3220004629	CHEMUTAI EUNICE	E52001007307
		CHEROTWO MICHAEL	E56710004393
08032	3220004728	CHEMOI SHAFIC	E61210010893
		CHEMOI SHIFOC	E61210006914
08027	3420003196	MULINDWA SAUL RICHARD	E55510003768 E55510006304

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
08027	3420010912	SSEBBOWA JAFALI	E77410009640
		SSEBBOWA TAFALI	E77410005093
08012	3520028540	MUHIMBISE PORTASE BEGUMYA	E54410003696 E54410004250
08012	3520029686	AVUTYA SIMON FENEY	E54407004449 E76711001037
08003	4020026670	MATOVU VICENT NEWTON	E75911005087
		MATOVU VINCENT NEWTON	E75911004078
08003	4020030914	TURYASINGURA WILSON	E51210003496 E55106004766
08003	4020031880	NALWANGA MARBLE	E75911004079 E75911005088
08003	4020035617	NKwasibwe Laboni	E55110006128 E55110006133
08018	4020043509	MUWANGA EMMANUEL	E55410006179
		NUWANGA EMMANUEL	E55410003161
08028	4220024661	NASSOZI ESTHER	E54210010287 E54211004557
08011	4520082562	OJAKOL AGNES	E56610001789
		OTAKOL	E56610003363
08011	4520092252	OCOM PETER	E52210004706
		OCON PETER	E52210002310
08032	4520409242	ETADU ROBERT	E52010004079 E52991057340
08018	4620008756	WAKOOLI LEAH	E55410010439 E55411001464
08004	5020067027	MATOVU HALUNA	E53710004225
		MUBANGIZI KENNETH	E53710004203
08004	5020067615	TUMWESIGYE SPRIANO	E55110003741
		TUMWSIGYE SPIRIANO	E55110002368
08004	5020080858	KEBIRUNGI ROSETTE	E56011002363
		REBIRUNGI ROSETTE	E56010009011
08004	5020080903	TURAHEBWA DINAH	E53711000395
		TURYAHEBWA DINAH	E53711003372
08021	5120001695	TUMURAMYE NECKSON	E55010004308
		TUMURYAMYE NECKSON	E55010003143 E55010008827
08021	5120004508	BYARUHANGA ATHANASIOS	E51395002616
		TUGUME PEACE TUTEGYEREIZE	E55097005212
08029	5220009290	RUKUNDO ANIMET	E56210004954 E56210006420
08023	5620008278	GUMISIRIZA INNOCENT	E53798009216
		NGABIRANO LAWRENCE	E53010000451
08023	5620010667	TUMWINE NICHOLAS	E58410009315 E58411001035
03004	6001782043	KATO HERBERT	E51607003842
		KATONGOLE LAWRENCE	E54299005709
03001	6002765576	OPIO JOEL	E59210009348 E59211003796
08006	6020018685	KIYEMBA HENRY	E53305003950 E54904002266

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
08001	6020031285	MWESIGYE JOHNSON	E55110002340 E55110004320
08016	6520019848	AIMBABABAZI EUNICE	E50610004029
		AINEMBABAZI EUNICE	E50610007337
08016	6520019894	NINSIIMA CHRISTINE	E60110004517 E60110006865
08002	7020009896	BIRUNGI JOSEPH	E51299005474 E58411002518
08002	7020015722	BAMPABURA STEVIAS	E51296001540
		TWESIIME WIN	E51201000337
08002	7020035472	TURYATEMBA YONAH	E51209004871 E52611002211
08002	7020042551	TUKWASIIBWE MACKNON	E51211000107
		TUMUKWASIBWE MACKNNON	E51210007684
08030	7420008682	ONEN FRANCO	E52710005522 E52710005529
08030	7420008905	ATO ROSE	E52710005468 E52710005489
08017	7520024649	OBOH JOHN MICHEAL JOMO	E58010009277 E58011002481
08017	7520038297	AKAO JOVANA	E50810005217 E57010003889
08025	7620003691	ANGUKO GRACE	E54510010322 E58710006722
08025	7620009786	OPAK ALFRED	E58711004896
		OPAR ALFRED	E58710006725
08025	7620011005	ADRIKO STEPHEN	E58711003765 E58711004902
08008	8020028016	MUGISA JULIUS	E50911002016
		MUGISHA JULIUS	E50910009767
08008	8020031017	KAMANYIRE DAVID	E50910004662 E50910005230
08008	8020040499	KATEKWA YONAH	E57610004013 E57610004451
08008	8020040517	KIIZA NAPHUTALI	E57610003376
		KIZA DAPHUTALI	E57610003913
08001	8120002325	ABETERU PASIKULINA	E57610004011 E57610004450
08001	8120004228	MBEHWEREZE EVAS	E53410005582 E53410011012
08001	8120004229	KABARENGE ITAGI	E53410005579
		KABARENGE ITAGI	E53410011011
08005	9020036880	KAKANDE JACKSON	E54101001121 E54110004237
08005	9020094329	ARINAITWE AMON	E56810001720
		KISEKKA RICHARD	E56810001747
08018	9520008685	OKECHO WILBERFORCE	E55411004680 E55711002346
08018	9520012856	OBWAMA FRANCIS	E55110006155
		OBWANA FRANCIS	E55110004901
10007	03266110006	ADRIPIYO JOYCE	E55610004934 E55610006317

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
28005	302200005544	KAUDHA DORCAS	E51710003509
		KAUNDHA DORCAS	E51710005285
06018	0121003418001	EKANYA STANLEY	E51710002008
06016	0121004539101	BALWA MICHAEL	E54510002273
		NANSAMBA JESCA	E54510003705
06016	0121004556901	MAKUBO RONALD	E51793011732
06036	0121015456901		E51099001514
			E51001021237
06041	0121025613801	MUKWANGA ALEX	E51004009590
			E51010005246
06016	0121037013001	OTEMA BERNARD OGWANG	E51010005249
		OTIM BERNARD OGWANG	E56410006439
06016	0121037887201	KAIRU STEPHEN	E56411000643
		YANGA SCOVIA	E51092004602
06024	0121038137501	MABUZI MOSES GALANDI	E57410003408
		OBBO JOSEPH	E51094011204
06024	0121038248101	MPAATA IDDI	E59311000897
		MPATA IDDI	E51709002415
06050	0121048816701	NABIRYE B VANESSA	E51709003114
		NABIRYE BETTY VANESSA	E51705002210
06050	0121048847301	OKEDI MICHAEL	E55710006330
		LOTTEE PAUL MICKEY	E60411000934
06006	0121058891401		E60411005030
			E53804009950
06063	0121062174901	MAYEBARE ALFRED	E76210003993
		NAYEBARE ALFRED	E50610003478
06008	0121062998001	WAMANYA OCHAAKI JOSHUA	E50610007351
			E51410003503
06021	0121069179701	NDYANABANGI GEOFFREY	E51410004059
		NDYANABANGI GEOFFREY	E52406007685
06021	0121069624601	MUHOOZI ADRIAN	E52410004098
		MUSORIINI WILBERFORCE	E52410005441
06062	0121071447501	TUMUHEKI JANIS	E50692013963
			E51291034370
06012	0121077430201	KEMIGISHA INNOCENT	E51204004676
		REMIGISHA INNOCENT	E59511004960
06005	0121080112901	KEMIGISA JANE	E55511000566
		KEMIGISHA JANE	E55510004346
06045	0121081189401	KUNOBWA HANINGTON	E50598012192
		KUNOBWA HANNINGTON	E51399002258
06046	0121083604901	JJEERO HUZAIRU	E50505011347
			E50598007431
06003	0121088897501	AGABA M JOYCE	E55104009245
			E55106005975
06003	0121088910201	OTWAL RICHARD	E53493015440
		OTWAL ROBERT	E53493015446
06003	0121088910201	OMARA JOEL	E50291002462
		OPEL RAY	E50200004137

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
06038	0121091037501	OKELLO DENIS	E60710006892 E60710010870
06058	0121093461401	ONGYERTHO WALTER	E54501005902 E54510004818
06033	0121097424501	ORYEMA DAVID DENCY	E52706006498 E58510006712
06033	0121097435301	APOKO BEATRICE	E52706008285 E52710005524
06033	0121097438601	AUMA HELLEN	E52706006548 E52710008174
30001	0140015718800	KATUSHABE PHIONA	E53710008424 E53711004464
30001	0140047012200	KAFALANGA STEPHEN NAMAKULA ZAITUN	E59711003942 E59711003902
30001	0140048259000	LUSWATA YUDA SSEKIDDE NHURU	E55510006280 E55510006281
30004	0140060188600	KALEEGA DAVID NANKWANGA LILIAN	E51192022523 E59310005024
30004	0140061925000	KALULU MAJID WALUJJO LASULI	E56110006373 E56110006411
06034	0140512799701	AKILLI JASPER LILY AWILLI JASPER LILLY	E57311002449 E57311000744
06020	0140513844801	NAMBI WINNIFRED	E57410000291 E75510006923
06024	0140516894301	KIRABO SARAH	E51010003019 E51709003574
06007	0140516964401	FULA YOLAMU FUULA YOLAMU	E50710009657 E57410002870
06016	0140517171001	ISIKO NELSON PANDE SIMON	E53510004755 E53510004744
06063	0140519174301	OKELLO GILBERT	E55310003151 E59610004504
06004	0140525068501	ATIKU RAHUMAN SIRAJI SWADICK	E55610002561 E55610001313 E55610004921
06004	0140525247801	CHANDIRU GLORIA	E55610003790 E55610004926
06004	0140525259401	EZATI BOSCO	E55610004620 E55610004940
06004	0140525262901	INZIKURU DORCAS	E55610004365 E55610004931
06004	0140525267901	DRAPARI GODFREY DRAPARI GODFREY ISILE	E55610003292 E55610003774
06004	0140525285901	MATUA JOHN	E55610004009 E55610004364
06035	0140526923501	OPOLOT EMMANUEL	E60311002686 E60311005028
06004	0140527780301	ANGUSE EVE	E55610003297 E55610004938
06016	0140530841901	BARASA GODFREY	E59310004495 E59310006767

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
06016	0140530879401	MAIMA PATRICK	E53510004761 E53510007025
06016	0140531006201	BABIRYE RUTH	E53510004181 E53510005600
06047	0140540020001	NALIPO SARAH	E54810004272 E55709003393
06051	0140546206101	ABABIKU AGNES	E53911000435
		KUNI GODFREY	E53910008462
06005	0140548763101	MUKIRANIA JULIUS	E59511001760 E59511004946
06020	0140552524001	KIRIKOLAKI IVAN	E51010004048 E51010005251 E51010007657
06016	0140554427601	LYADA STEPHEN	E56110003844
		LYADA STEPHEN	E56110002620
06050	0140557170001	LOKUBE HELLEN	E60411004005
		LOKURE HELLEN	E60410006884
06050	0140557172101	AGUTI BETTY	E53810003660 E53810004777
06050	0140557220401	LOGWALA ANNE MARY	E60411005031
		LOWALA ANNA MARY	E60410009441
06033	0140558682901	ONEN MARK	E54710002491 E54711004590
06032	0140563991501	BASHAJA GEDION	E52610008107
		TUMUSHABE ERINAH	E52611000296
06033	0140573613301	OKOT KETTY ALUKU	E52710010024
		OKURUT WILSON	E52710008177
06064	0140576150601	OKIRIA SAMUEL	E55410003747 E55410004345
06038	0140578655601	OKWIR RICHARD	E53103003135 E58611001654
06008	0140581678401	TUMUSIIME GIDEON MOSES	E52410004094
		TUSIIME GIDEON MOSES	E52410005445
06045	0140582161601	NAYIGA HAFISWA	E55110002382 E55110003725
06016	0140587108101	MUTONO ELIFAZI	E56111000633 E56111004744
06007	0140591134401	ANYANGO LILLIAN	E50711004214
		ANYANGO LILLIAN	E50711002874
06007	0140591205801	WANYAMA ATUTA PATRICK	E50711002865 E50711004221
06064	0140598985902	KIYAYI GRACE	E55709006428 E55710003842
06064	0140598988202	NANKOOLA JUSTINE	E55710000225 E55710003843
06008	0140599737301	NAMWANJE ESTHER	E52410010013 E52411004362
30004	0141061115300	KAFUKO MIRIAM	E51010007650 E51010009780
30005	0141065513000	OGENA NIPHON	E56409001552 E57510010649

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
30005	0141065537600	OKELLO HENRY	E56409002890 E57510002850
24003	1003100531897	BWIRE PARICK	E50711001071
		BWIRE PATRICK	E50710005215
25001	1030000056226	NALWADDA DEBORAH	E55510006208
		SSEGGAYI FREDERICK KEN	E55510006212
25087	1030024002788	BISIKWA BENA	E57811004837 E57811004838
25059	1030051008690	TEBIGWAYO RONALD	E52310002458 E52310003231
25059	1030051008709	KAGUNA SYLVIA	E52310003450 E52310004088
13002	201307	NALUBOWA MAYIMUNA	E54299002529
		SEBUNYA CHARLES	E54294004901

ANNEX E – DUPLICATES ON BANK ACCOUNT NUMBERS [TRADITIONAL PAYROLL]

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
03001	6000111862	NANZIIRI EMILLY	C14411011647
		NANZIIRI EMILLY	C14410009954
03018	6001115896	ODONG JUSTINE	C01610011004
		ODONGO JUSTINE	C14910002260
03029	6002506945	MUGULO MICHAEL	C14411011645
		MUGULO MICHAEL	C14410009953
06002	0140523253801	TARAPKE STELLA	L50110008352 L50110008919
06003	0121067426701	OCELE MAXWEL	C14409025920
		OCELE MAXWEL	C14409025926
06004	0121092482501	ANZOYO JUDITH	C17511013925 L54510002610
06004	0121095158201	ALMA GRACE	L50310001483 L50310010014
06008	0140591750801	ATUGONZA CHARLES	L57610009227 L57610009660
06013	0140534366601	LANYERO AGNES	L57011012467 L57011015094
06024	0140593012101	PURU ANNET	C16810011144 L54410000383
06025	0121046037801	CHEMUTAI CAROLINE PATRICIA	L52009051834
		CHEMUTAI STANLEY FRANCO	L52009051856
06025	0121046229001	ANDIEMA MOSES	C14409111816
		BUSHENDICH FRED	C14409110013
06030	0140551375601	NANKUNDA JOY BIMBONA	L51910011228 L51911011790
06042	0140568403001	MAATE B WILSON	L51210004491 L56810010860
06043	0121019076201	BWIRE FELIX	C11109107540 C13610009932
06045	0121478372201	BEYANGA ROMAN	L5511011900 L5511014219
06054	0121074050701	KULE EDWARD	L50510010609 L59511013059
06059	0121060242101	BIGANURO MOSES KOMUNDA	L54611011894
		BIGANURO MOSES KOMUNDA	L54610011291
06059	0121070954101	NUWAHEREZA EDWIG	L56211013496
		TUMUHEIRWE VELENAH	L56211014260
06063	0140538495501	ATERO MARTHA	L52211013365
		ATERO MARTIN	L52211011844
08001	3020524555	AWAYO ESTHER	C14410009955 C14411011639
08001	3020046354	EGWALU RAPHAEL	C13911013849 C14409038835
08003	4020043863	NAKALEMA JOSEPHINE	C14410009956 C14411012887
08005	9020500379	KABUYA AGNES	L56810004844
		NABUDE DOROTH	L56810004858
08007	2020060015	OCIMA D PATRICK	L50311013329
		OCIMA PATRICK	L50311011710
08009	1020018341	OKULLO JOEL	L53109088491 L57011013545
08009	1020094756	OBURA BONNY	C14411014660
		OGWAL ALEX	C14411013274
08009	1020094764	OKELLO ROBERT	C14411013275

BANK CODE	BANK ACCOUNT NO	NAME	COMPUTER NO
08009	1020501552	AMORI EUNICE	C14411013853 C16510010577 C16511013915
08013	1520078237	KABUGHO CHLARENCE	L50911014803 L56211013498
08014	3020700756	NABUDUWA MARY	C14410011108 C14411014662
08017	7520021436	LAMWAKA CATHERINE	C00111013121 L57009108068
08019	250020553	AKENA GEOFFREY LUKWIYA AKENA GEOFFREY LUKWIYA	C14411011646 C14410010491
08019	2120015906	SSEBULIME BALIKUDEMBE JOSPEH SSEBULIME JOSEPH	C13611012614 C13610010422
08023	5620010050	ARINAITWE NELSON KAHUNDE MARGRET BAGONZA	L53010010710 L53010009753
08025	7620009869	ORONYA ALARUKUDI GRANTY ORONYA ALARUKUDI GRANTY	L54510004677 L54510007557
08030	7420007541	ACHAN CHRISTINE OKWERA	L52710010086 L58510010898
08031	5320005927	ATUKWATSE MACKLEAN	L54610009559 L54610010142
13016	01L6007655400	HAN SONG CHOL DR RI YONG CHAN DR SONG HAK CHOL DR YUN SUN CHOL DR	C14909108530 C14909108532 C14909108533 C14909108531
13016	01L6007655400	CHO PYOK JONG WUI RYONG KANG IL YONG KIM CHOL PAK HYON CHOL PAK IL UN	C13911012288 C13911012286 C11109108481 C13909107592 C13911012287 C11109108480
13016	01L6007655400	JU KYONG YOB YU AO CHOL	C13909107593 C13909107591
21003	01L5060753100	MBABAZI KABALIISA TEOPISTA MBABAZI KABALISA TEOPISTA	C00111012191 L59910011451
21009	01091010518600	OKELLO BEATRICE CANOROMA	L50810010628 L50811012329
25128	1031600011192	ETUYU PETER	C14409026248 C14409031544
30004	0141061127800	BAMUSAGWIRE TITUS	L56110008506 L56110009600
37001	0825003323	MBABAZI EDITH MBABAZI EDWARD	L53709094304 L53709094381
37001	0825006324	TWEHEYO LAUBEN COLLINS WAMANYA ZANIKIRE PROTASE	L55809100387 L55809094601

ANNEX F - STAFF WITH MISSING ACCOUNT NUMBERS

COMPUTER NO	NAME	BANK CODE	DOB	DATE OF FAPP	DESCRIPTION
C14409015974	ATUHAIRE BENJAMIN	06046	00111984	00062007	UGANDA POLICE
C14409017469	LENY GEOFFREY	06001	16101976	10101998	UGANDA POLICE
C14409018482	OLET CHARLES DICKENS	06058	00091976	00042003	UGANDA POLICE
C14409020714	NAMUDDU SOPHIA	06053	00021984	00102005	UGANDA POLICE
C14409022963	WABWIRE MOSES MUSANA	06046	00101980	00092007	UGANDA POLICE
C14409025785	OTTO FRANCIS OPIA	25077	00011971	00042006	UGANDA POLICE
C14409027150	ASITOLO STELLA	06001	00101983	00012007	UGANDA POLICE
C14409027691	NTEZIYAREMYE CHARLES	06001	00081970	00061996	UGANDA POLICE
C14409028652	IYAMUREMYE CLEMENT	06001	00021964	00061996	UGANDA POLICE
C14409029774	KAMABU ASANAIRI	06001	00121969	00022006	UGANDA POLICE
C14409030984	VUCHIRI SPEAR ISAAC	06001	00011978	00122006	UGANDA POLICE
C14409043843	BYARUGABA JULIUS	06005	00121964	00021990	UGANDA POLICE
C14409046986	AYIKO ANJELO	06051	00091959	00031989	UGANDA POLICE
C14409074736	ANGULU EMMANUEL	06003	00111975	00032001	UGANDA POLICE
C14409110260	MAYANJA ALFLEMING	06054	00051969	00021990	UGANDA POLICE
C14410000945	AMEDI ABAS	06025	13111985	01072006	UGANDA POLICE

ANNEX G – NUMBER OF EMPLOYEES OVER 60 YEARS BUT STILL ON THE PAYROLL

Vote Code	Vote Description	Count of employees
001	OFFICE OF THE PRESIDENT	95
002	STATE HOUSE	34
003	OFFICE OF THE PRIME MINISTER	1
004	DEFENCE	1
005	PUBLIC SERVICE	4
006	FOREIGN AFFAIRS	25
007	JUSTICE AND CONSTITUTIONAL A	2
008	FINANCE PLANNING AND ECON DE	3
009	INTERNAL AFFAIRS	13
010	AGRICULTURE ANIMAL IND AND F	3
011	LOCAL GOVERNMENT	2
012	LANDS HOUSING AND URB DEV	3
013	EDUCATION AND SPORTS	15
014	HEALTH	23
015	TRADE AND INDUSTRY	2
016	WORKS AND TRANSPORT	10
018	GENDER LABOUR AND SOC DEV	10
019	WATER AND ENVIROMENT	3
020	COMMUNICATION AND ICT	1
021	EAST AFRICAN COMMUNITY AFFAI	1
101	JUDICIARY (OFFICE OF JUDICAT	11
102	ELECTORAL COMMISSION	12
103	INSPECTORATE OF GOVERNMENT	11
104	PARLIAMENTARY COMMISSION	7
105	LAW REFORM COMMISSION	1
106	HUMAN RIGHTS COMMISSION	8
107	UGANDA AIDS COMMISSION	6
108	NATIONAL PLANNING AUTHORITY	2
111	BUSITEMA UNIVERSITY	11
112	DIRECTORATE FOR EHTICS AND I	2
113	UGANDA NATIONAL ROAD AUTHORI	14
131	OFFICE OF THE AUDITOR GENERA	2
132	EDUCATION SERVICE COMMISSIO	5
134	HEALTH SERVICE COMMISSION	11
136	MAKERERE UNIVERSITY	175
137	MBARARA UNIVERSITY	19
138	MAKERERE UNIVERSITY BUSINESS	4
139	KYAMBOGO UNIVERSITY	35
144	UGANDA POLICE	219
145	UGANDA PRISONS	25

Vote Code	Vote Description	Count of employees
146	PUBLIC SERVICE COMMISSION	11
148	JUDICIAL SERVICE COMMISSION	1
149	GULU UNIVERSITY	24
151	UGANDA BLOOD TRANSFUSION SER	2
156	UGANDA LAND COMMISSION	1
161	MULAGO HOSPITAL	28
162	BUTABIKA HOSPITAL	4
163	ARUA REFERRAL HOSPITAL	5
164	FORT PORTAL REFERRAL HOSPITA	2
165	GULU REFERRAL HOSPITAL	1
166	HOIMA REFERRAL HOSPITAL	1
167	JINJA REFERRAL HOSPITAL	6
168	KABALE REFERRAL HOSPITAL	1
169	MASAKA REFERRAL HOSPITAL	1
170	MBALE REFERRAL HOSPITAL	8
171	SOROTI REFERRAL HOSPITAL	1
172	LIRA REFERRAL HOSPITAL	3
173	MBARARA REFERRAL HOSPITAL	6
501	ADJUMANI DISTRICT	2
502	APAC DISTRICT	6
503	ARUA DISTRICT	8
504	BUGIRI DISTRICT	7
505	BUNDIBUGYO DISTRICT	9
506	BUSHENYI DISTRICT	16
507	BUSIA DISTRICT	3
508	GULU DISTRICT	6
509	HOIMA DISTRICT	5
510	IGANGA DISTRICT	4
511	JINJA DISTRICT	11
512	KABALE DISTRICT	11
513	KABAROLE DISTRICT	7
514	KABERAMAIDO DISTRICT	3
515	KALANGALA DISTRICT	5
516	KAMPALA DISTRICT	17
517	KAMULI DISTRICT	8
518	KAMWENGE DISTRICT	3
519	KANUNGU DISTRICT	7
520	KAPCHORWA DISTRICT	4
521	KASESE DISTRICT	9
522	KATAKWI DISTRICT	5
523	KAYUNGA DISTRICT	11
524	KIBALE DISTRICT	9
525	KIBOGA DISTRICT	8
526	KISORO DISTRICT	8

Vote Code	Vote Description	Count of employees
527	KITGUM DISTRICT	11
528	KOTIDO DISTRICT	2
529	KUMI DISTRICT	7
530	KYENJOJO DISTRICT	6
531	LIRA DISTRICT	9
532	LUWERO DISTRICT	10
533	MASAKA DISTRICT	7
534	MASINDI DISTRICT	10
535	MAYUGE DISTRICT	6
536	MBALE DISTRICT	7
537	MBARARA DISTRICT	6
538	MOROTO DISTRICT	1
539	MOYO DISTRICT	5
540	MPIGI DISTRICT	6
541	MUBENDE DISTRICT	5
542	MUKONO DISTRICT	15
543	NAKAPIRIPIT DISTRICT	2
544	NAKASONGOLA DISTRICT	2
545	NEBBI DISTRICT	28
546	NTUGAMO DISTRICT	7
547	PADER DISTRICT	4
548	PALLISA DISTRICT	10
549	RAKAI DISTRICT	4
550	RUGUNGIRI DISTRICT	16
551	SEMBABULE DISTRICT	3
552	SIRONKO DISTRICT	8
553	SOROTI DISTRICT	8
554	TORORO DISTRICT	10
555	WAKISO DISTRICT	8
556	YUMBE DISTRICT	2
557	BUTALEJA DISTRICT	6
558	IBANDA DISTRICT	5
560	ISINGIRO DISTRICT	3
561	KALIRO DISTRICT	4
562	KIRUHURA DISTRICT	5
563	KOBOKO DISTRICT	4
564	AMOLATAR DISTRICT	2
565	AMURIA DISTRICT	4
566	MANAFWA DISTRICT	4
567	BUKWA DISTRICT	2
568	MITYANA DISTRICT	7
569	NAKASEKE DISTRICT	4
570	AMURU DISTRICT	6
571	BUDAKA DISTRICT	6

Vote Code	Vote Description	Count of employees
572	OYAM DISTRICT	3
573	ABIM DISTRICT	2
574	NAMUTUMBA DISTRICT	1
575	DOKOLO DISTRICT	5
576	BULISA DISTRICT	2
577	MARACH-TEREGO DISTRICT	4
578	BUKEDEA DISTRICT	8
579	BUDUDA DISTRICT	6
580	LYANTONDE DISTRICT	2
584	KYEGEGWA DISTRICT	1
587	ZOMBO DISTRICT	1
588	ALBETONG DISTRICT	2
589	BULAMBULI DISTRICT	4
592	KIRYANDONGO DISTRICT	4
596	SERERE DISTRICT	1
598	KALUNGU DISTRICT	1
599	LWENGO DISTRICT	1
600	BUKOMANSIMBI DISTRICT	2
601	MITOOMA DISTRICT	3
602	RUBIRIZI DISTRICT	2
607	KOLE DISTRICT	2
608	BUTAMBALA DISTRICT	1
609	SHEEMA DISTRICT	7
610	BUHWEJU DISTRICT	2
611	AGAGO DISTRICT	3
612	KWEEN DISTRICT	1
752	ENTEBBE MUNICIPAL COUNCIL	6
754	GULU MUNICIPAL COUNCIL	1
755	JINJA MUNICIPAL COUNCIL	3
757	KABALE MUNICIPAL COUNCIL	2
758	LIRA MUNICIPAL COUNCIL	1
759	MASAKA MUNICIPAL COUNCIL	1
760	MBALE MUNICIPAL COUNCIL	3
761	MBARARA MUNICIPAL COUNCIL	1
762	MOROTO MUNICIPAL COUNCIL	2
764	TORORO MUNICIPAL COUNCIL	3
774	MASINDI MUNICIPAL	1
777	ISHAKA MUNICIPAL	4
TOTAL		1515

**ANNEX H – DETAILED RESULTS OF EMPLOYEE
VERIFICATION [PRESENTED IN VOLUME 2]**

**ANNEX I– RESPONSES FROM THE MOPS ON THE
FINDINGS**

Appendix 3

Meeting with the Parliamentary Finance Committee,

Officials from the Ministry of Finance Planning and Economic Development and Ministry of Public Service and selected Local Government officials

On Salary Payment and the issue of IPPS-IFMS interface,

Held at Parliament on 30th May 2014.

Experience sharing by; Akide Irene

Principal Human Resource Officer -Lira

ireneakide@yahoo.com

0772-982350/0754893011

At the time when the payroll was decentralized in April 2014, Lira District Local Government had a total of **2163** employees under the following categories;

Primary Health Care workers	236	+ 33 new =269
Primary teachers	1473	1520
Secondary teachers	254	
Traditional civil servants	173	
Tertiary	27	There are 2 tertiary institutions, i.e.; Canon Lawrence PTC and Barlonyo Agro Technical Institute.

However, we were only able to capture a total of 2095 employees and 68 did not turn up due to but not limited to the following reasons:

- Massive transfers especially for secondary school teachers between January 2014 and the time we conducted the exercise
- Primary teachers transferring service to neighboring Districts
- Deaths which were not yet reported
- Disciplinary cases.
- Sick employees who could not turn up for the exercise
- Schools were on holidays and many teachers were out of reach
- Short notice
- Some departments and schools were left out during the merging of the different excel sheets thus the soft copies were not sent to Ministry of Finance in time.
- Those not yet on the payroll
- Transfer cases especially secondary and tertiary

Subsequently,

663 employees were paid by 5th of April

625 under exceptions (those sharing names with people already in the IFMS)

875 were missing on all the lists

To remedy the above challenges, we:

- Using the master data base verified the missing names and those under the exceptions and resubmitted for loading.
- We used physical verification of employees
- Involvement of all HODS
- Letters of introduction from the head of institutions for suspicious cases

- By 29th of May we had paid the remaining 1389 employees with 90 cases under the exceptions and a few others whose names were still missing.
- The payroll invoices for the Month of May had already been submitted at finance by the 30th of May and we expect timely payment of salaries for the month of May 2014.

Challenges faced during the exercise:

- Limited time
- It was more of manual work than automation
- The list is not orderly compared to the public service payroll, makes it tedious to verify names
- Similar names thus creating many exception cases
- Assigning budget code combination was a big challenge since the employees are not categorized
- Limited resources to handle the massive work

Benefits/advantages of the new system of payment:

- Payment is made to the intended person
- More control over pay by the supervisors and the Chief executive
- Timely payment of salaries if names are already loaded in the system
- Any anomaly in payment can easily be detected and corrected
- Can be used as a Performance Management tool.

Way forward

- Interface of IPPS/IFMS, there should be a way of automatic update of information between the two systems, example, after updating the IPPS pay roll; I don't need to capture it manually in the IFMS.
- Technical support team for IFMS especially for Local Governments and other ministries as in the IPPS
- Categorize the pay list in terms of institutions, payroll categories eg, primary teachers, PHC ETC
- More resources be allocated towards payroll management in the Local Governments to facilitate the process including a vehicle for HR Department in the Local Government.

Overall observations

Combining the IFMS and IPPS to handle salary payment is not only effective but the most efficient way of handling payments especially salaries which has for long been a headache to the government.

For Local Governments, we feel this system will enable us once again to have control over our employees

For the HR department, this system will make us more aware of the number of employees we pay monthly and be able to control the wage bill more accurately.

As a government, we shall save a lot of money which used to go to ghost workers.

We hail this new payment system which however cannot work in isolation with IPPS.



BUSHENYI LOCAL GOVERNMENT

TELEGRAMS: BUSHENYI "ADMIN"
Telephone 42043, 42372
Fax: 42335

OFFICE OF THE CHIEF
ADMINISTRATIVE OFFICER
P.O BOX 1
BUSHENYI - UGANDA

Our Ref: CR/115/1

Your Ref:

Date: 28/5/2014.

Chairman Select Committee
The Parliament of Uganda
P.O Box 7178
Kampala

REPORT ON DECENTRALISED PAYMENT OF SALARIES

BACKGROUND

Bushenyi District was one of the two districts piloted in phase II for implementation of decentralised payment of salaries starting with the Month of February 2014. The exercise began with the filling of Employee EFT Payment Details Forms. These were summarised in an excel sheet and employees were then given supplier numbers on Integrated Financial Management System (IFMS). Salary mapping templates were sent to the District where net salaries were entered, then followed creation of invoices to enable the Accounting Officer validate them. Payment of salaries proceeded after all was completed.

Causes of delayed payment of salaries

1. Despite our continued reminders, some employees filled the Employee EFT Payment Details Forms late and up to now they have not yet been given Integrated Financial Management System (IFMS) supplier numbers.
2. Some banking institutions gave employees invalid account numbers and those employees got unapplied EFTs.
3. Understaffing; the department is staffed by only one Human Resource Officer, who is also in acting position.
4. The district has no powers to control the Employee Master Data and errors cannot be corrected immediately they are detected.

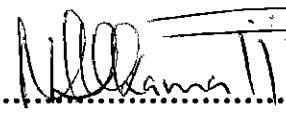
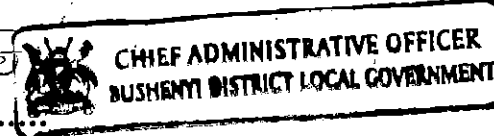
Challenges

Bushenyi District Local Government has faced the following challenges during the implementation of the Decentralised payment of salaries:

1. Delayed correction of wrong bank details by Ministry of Finance has led to non-payment of salaries to employees who got unapplied EFTs.
2. The payrolls are received late (i.e on 18th day of the month or sometimes after) and heads of department need to first clean them before payments are effected, and those preliminary payrolls also have foreign names.
3. Information Technology (IT) failure between bank of Uganda and Ministry of Finance after the entity pays salaries, this data sinks in between Bank of Uganda and Ministry of Finance Planning & Economic Development, at times these two entities take long to correct the error. For example April salaries which were paid on 30th of March 2014 were disbursed to individual accounts on 15th May 2014.
4. Employees with similar names have not yet been given Integrated Financial Management System (IFMS) supplier numbers by the Ministry of Finance and they have missed salaries since February 2014.
5. Because of system error, Salaries of some employees were deposited to accounts which belong to unknown people, yet the right information was submitted to Ministry of Finance.

RECOMMENDATIONS

1. The District should be given the powers to control the master data such that wrong bank details are corrected immediately they are detected.
2. The ban on recruitment should be lifted to solve the problem of under staffing especially in the areas of Finance and Human Resource Management.
3. The process of decentralised payment of salaries will be perfected given ample time to use it.



LILIAN NAKAMATTE
CHIEF ADMINISTRATIVE OFFICER/BUSHENYI

STAFF WHOSE SALARIES WERE DIVERTED TO OTHER ACCOUNT NUMBERS

S.No.	Last Name	First	Employee	Position	Supplier	Supplier	Supplier Account	TIN
1	KARUNGI	ANNET	155255	EDUCATION ASSISTANT II	STANBIC	BUSHENYI	9030002277130	1003365718
2	KAMUSIIME	ANNET	159595	HEADTEACHER GR III-	STANBIC	BUSHENYI	9030002274190	1003310463
3	KAMUSIIME	HARRIET	732166	EDUCATION OFFICER-	STANBIC	ISHAKA	9030002368446	1003324878
4	KYOMUGISHA	ANNET	157765	SENIOR EDUCATION ASSISTANT	STANBIC	ISHAKA	9030002361468	1003228013
5	ATWIKIRIZE	NABOTH	159182	EDUCATION ASSISTANT II	STANBIC	BUSHENYI	0121058316901	1003277507

BRIEF TO MEMBERS OF THE SELECT COMMITTEE ON SALARIES AND PAYROLL ANOMALIES OF CIVIL SERVANTS

1.0 Background

In the Financial 2011/12, the Auditor General conducted a special audit of the Government payroll and submitted a final report in June 2012. The report raised a number of shortcomings in the procedures and practices. It identified weaknesses in the payroll management process and made recommendations on how to address the challenges.

However management of the payroll wage bill continued to be characterised by delayed payment, wage bill overruns and supplementary expenditure. Following the salary shortfalls in FY 2012/13, and the resultant non-payment of salaries for the month of May and June 2013, cabinet made a decision to carry out a comprehensive audit of the Payroll.

In order to meet the immediate requirements of (i) validating the current government payroll (ii) undertaking a comprehensive audit of the entire payroll management process (iii) establishing the authenticity of reinstated staff, it was decided that a comprehensive audit be conducted to address all the aforementioned requirements.

2.0 Brief on OAG current initiatives

The AG appointed a consultant (M/S ERNST & YOUNG) to undertake the above assignment. The consultant commenced work in December 2013.

The contract comprises of a review of the:-

- i. payroll process and salary payment system
- ii. IPPS implementation and data migration,
- iii. biometric system deployed by MoPS,
- iv. validity of reinstatements from the 2012 deletions/forensic investigations into confirmed ghosts,
- v. salary arrears position and
- vi. 100% biometric data capture of all validated employees (who total to 290,705 based on the April payroll numbers).

April, 14 Payroll.

As of 20th May 2014, 34% of the payroll had been validated and work is expected to be completed by August 2014.

3.0 Value being realized

Expected 0/Cons

- A clean set of Data is being compiled which is free of the above inconsistencies
- As a result of this exercise and the MoFPED decentralization of the salary payments, Accounting officers are more cautious about who appears on their payroll.
- *• A number of ghosts have already been deleted from the payroll: Comparison of the February 2014 and April 2014 Payrolls shows deletion of 8,229 staff from the payroll. Based on the average cost per employee, the potential salary saving is UGX 3.74bn per month.
- *• The forensic investigation is to follow up all the confirmed ghosts and ensure that those responsible are brought to book

4.0 Causes of delays in salary payments

from the Old Syst.

As part of the ongoing audit exercise, the weaknesses in the current payroll processes are to be identified and appropriate recommendations provided. However, from the previous payroll audit undertaken, the following causes can be pointed out:-

- There are significant delays in enrolling new employees onto the payroll which in turn culminates into arrears
- Pay change data: Delayed submissions by Accounting Officers; delayed updating of the IPPS by MoPS, errors in effecting changes on the system.
- Slow migration from the old 'legacy system' to the IPPS
- Presence of anomalies in payee bank account details leading to returned salaries; No prompt follow up of returned salaries to ensure correction of errors

5.0 Challenges in managing the decentralised payroll

This is a new system that was introduced during this calendar year and has therefore not yet been extensively examined. As part of the on-going review, this matter shall be covered and informed recommendations accordingly proposed.

The above notwithstanding, there is need for proper policies, instructions and guidelines from MOFPED and MoPS spelling out what the new system entails and what shall be the responsibilities of the different stakeholders in the payment process.

OK

TEL: 0486/22335

Email: caokdlg@yahoo.com

IN ANY CORRESPONDENCE ON
THIS SUBJECT PLEASE QUOTE



THE REPUBLIC OF UGANDA

OFFICE OF THE
CHIEF ADMINISTRATIVE OFFICER
KABALE DISTRICT
P.O. BOX 5
KABALE – UGANDA

DATE: 27/05/2014

The Chairperson,
Selective Committee of Parliament,
Kampala.

**RE: SALARY ANOMALIES IN THE CIVIL SERVICE-A REPORT ON THE
DECENTRALIZATION OF THE PAYROLL FOR KABALE DISTRICT.**

BACKGROUND.

Kabale District Local Government is one of the biggest Districts with a total of 4986 staff. Among these, 3973 staff are teachers, 341 traditional staff and 671 health workers.

Kabale District was brought on board for the decentralization of the payroll in April 2014.

The Ministry of Finance, Planning and Economic Development invited the CAO, CFO, Senior Accountant in charge Revenue and Expenditure and the Head of Human Resource for a meeting on the Decentralization of the payroll on 2nd April 2014. From this meeting, they instructed us to start collecting data using the EFT Employee details form whereby every Civil Servant in the District was to fill the form and return. Then the information from each staff would be summarized into one Master Data Final which was to be sent to the Ministry of Finance by 15th April for the award of IFM Supplier Numbers. Therefore, there was no salary payment for any staff with no IFMS supplier number for the month of April 2014.

STATUS.

- A soft copy of the Master data final was submitted on 15th April 2014 as per the deadline.
- Collection of Mistakes on the Master Data Final started on 22nd April up to 2nd May 2014.
- Salary mapping for the first batch started from 5th 9th May 2014
- Salary mapping for the 2nd batch for those that had not got IFMS Supplier numbers was also completed by Monday 12th May 2014.
- 84% of the entire staff were paid their April 2014 Salaries.

CHALLENGES.

- Some EFT employee detail forms were wrongly filled and this affected salary payments especially where wrong account numbers were provided on the forms. Others did not even provide account numbers on the forms while others provided dormant account numbers.
- Some staff because of different reasons had not filled the EFT employee detail forms and thus could not be paid.
- Even those who filled, some of the filled forms were incomplete.
- The master data we sent to the ministry of Finance, included names, titles, employee numbers, account numbers, bank name and bank branch. However, ministry of finance brought back the second batch of this data mixed up i.e. teachers, traditional civil servants and health workers for mapping with only the supplier name and IFMS supplier number. This made it difficult while mapping as it was not easy to know who is who, without their employee numbers.
- For cases with the same names, we completely failed to map them not until Ministry of Finance provide employee numbers or account numbers for those people to differentiate them.

Mob, MoF, Individual, Acctg Vete.

TELEGRAMS: "ESTABS.KLA"
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0414: 250557/8
0414: 250565
FAX LINE 0414: 255463/4
E-mail : ps@publicservice.go.ug



THE REPUBLIC OF UGANDA

MINISTRY OF PUBLIC SERVICE

P.O.BOX 7003

KAMPALA, UGANDA

IF ANY CORRESPONDENCE ON **COM 6/7/9**

9th May 2014

Chief Administrative Officer
Kasese District Local Government
KASESE

O/c Salaries

K.I.V

12/5/2014

REQUEST TO PAY SALARY ARREARS OF SHS. 434,875,550 FOR THE AFFECTED STAFF DURING MIGRATION OF THE PAYROLL FROM LEGACY PAYROLL TO IPPS FROM NOVEMBER 2013 TO APRIL 2014

This is to acknowledge receipt of your letter dated 29th April 2014 on the above subject.

The cases presented are being handled to facilitate payment of their salaries for May 2014 including the accruing salary arrears. Once the Preliminary Payroll for May 2014 is provided, please verify the cases and confirm if they have been comprehensively addressed.

Inconveniences caused due to the distortions and anomalies arising out of the migration process are highly regretted.


Savia Mugwanya
For: PERMANENT SECRETARY

c.c Permanent Secretary/Secretary to Treasury
Ministry of Finance, Planning and Economic Development

c.c Permanent Secretary
Ministry of Local Government

TELEPHONE/FAX
CAO'S OFFICE

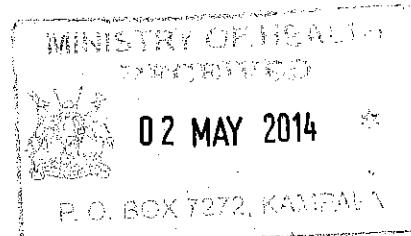
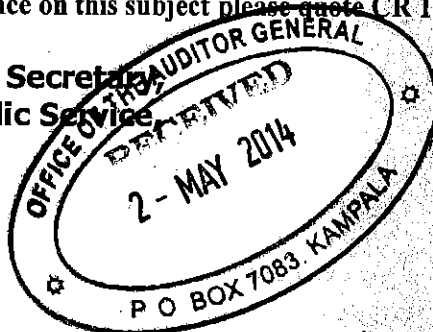
Tel: 0772 424623

Email: wilkanyesigye@yahoo.co.uk

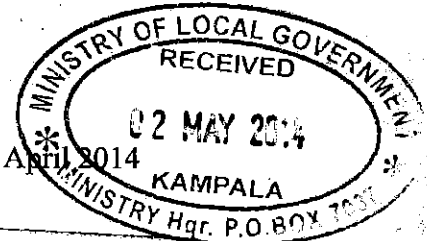
Website: www.kaseke.go.ug

In any correspondence on this subject please quote CR 115/3

The Permanent Secretary
Ministry of Public Service
P.O. Box 7003,
KAMPALA.



KASESE DISTRICT LOCAL GOVERNMENT
P. O. BOX 250,
KASESE
UGANDA



DATE: 29th April 2014



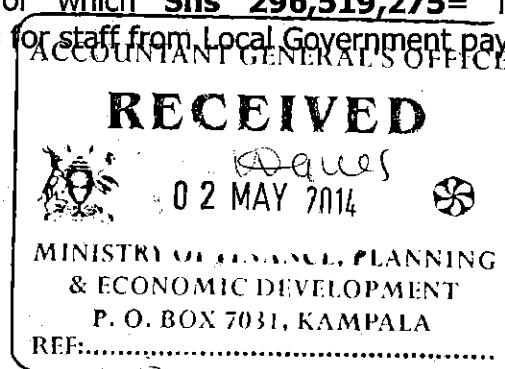
REQUEST TO PAY SALARY ARREARS OF SHS 434,875,550= FOR THE AFFECTED STAFF DURING MIGRATION OF PAYROLL FROM LEGACY PAYROLL TO IPPS FROM NOVEMBER 2013 TO APRIL 2014.

Reference is made to our previous submissions dated 5th March and 11th March and e-mail communications to correct the payroll records of over 400 staff which were distorted during migration of payroll from Legacy payroll to IPPS. Further reference is made another submission dated 8th April 2014 to pay salary arrears worth **Shs 190,151,682=** of which **Shs 146,405,104=** was for 149 Health Workers and **Shs 43,746,578=** for 90 staff from Local Government payroll as per attached copy, (**Appendix C**) for the months of November 2013 to February 2014.

Analysis of preliminary payroll for April 2014 reveal that 159 staff are not yet reinstated on payroll of April having been deleted from March 2014 with the aim of correcting the payroll records of the affected staff. The 159 staff not yet reinstated on payroll have salary arrears of March and April 2014 worth **Shs 200,855,054= (Appendix A)**.

The staff reinstated in March 2014 were only 71 staff out of over 256 staff submitted for reinstatement on payroll (balance carried forward to April 2014 payroll) and corrections and were paid only April 2014 salary without salary arrears for the month of March 2014 worth **Sh 47,868,814 (Appendix B)**

Total amount of salary arrears from November 2013 to April 2014 is worth **Shs 434,875,550=** of which **Shs 296,519,275=** is for Health workers and **Shs 138,356,275=** is for staff from Local Government payroll.



The above mentioned payroll challenges may cause crisis among the affected staff if urgent attention is not put under your consideration.

The purpose of this communication is to request you to reinstate on payroll the 154 staff, transfer from payroll of Kasese Municipal Council vote 770 the three mentioned staff and process payment of the salary arrears.



Kanyesigye William,
CHIEF ADMINISTRATIVE OFFICER

CHIEF ADMINISTRATIVE OFFICER

- **Copy:** The Permanent Secretary, Ministry of Finance, Planning and Economic Dev't.
The Accountant General, Ministry of Finance, Planning and Economic Dev't
The Permanent Secretary, Ministry of Local Government,
The Permanent Secretary, Ministry of Health,
The Auditor General, Ministry of Finance, Planning and Economic Dev't
The Resident District Commissioner, Kasese District
The Director of Health Services, Kasese District

**TELEPHONE / FAX
CAO'S OFFICE**



**KASESE DISTRICT LOCAL GOVERNMENT
P. O. BOX 250,
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Email: wilkanyesigye@yahoo.co.uk

Website: www.kasese.go.ug

In any correspondence on this subject please quote: CR 115/3

DATE: 27th May 2014

**The Chairman
Select Committee
Parliament of Uganda.**

SALARIES AND PAYROLL ANOMALIES OF CIVIL SERVANTS.

Yours referenced AB 287/478/01 dated 26th May 2014 on the above subject refers.

Since November 2013, Kasese District Local Government has experienced salary problems. Public officers have hitherto suffered deletions, underpayments, abnormal deductions etc arising from the Ministry of Public Service without explanation. However, as a district, we have pursued the issue with the Ministry but with partial success.

Causes of delays in payment of salaries.

External causes.

1. Delayed access of staff on the payroll. As a district, we make submissions of pay change report forms to the Ministry of Public Service in time. However, sometimes the Ministry delays in accessing staff on payroll. And no feedback is given as to why some cases are not accessed on payroll so that corrective action is made in time.
2. The preliminary payroll is generally received late after the 20th day of the month and the time given to verify the payroll by all Head of Departments and heads of education institutions in the district is inadequate. This, notwithstanding internet failures, power cuts and so on.
3. The anomalies identified on the preliminary payroll during the verification exercise. For instance;
 - a) In the month of May 2014, 52 health workers worth salary 31,000,000 strange to the district were discovered on the payroll without any explanation from the line Ministry. A communication has been sent to the Ministry of Public Service for corrective action.

- b) Despite accurate submissions from the district, newly recruited health workers accessing payroll without the mandatory allowances.
- c) Continued deductions of LST after the month of October.
- d) Strange deduction codes placed on payslips (UNATU double deductions)

4. Distortion of payroll records after migration to the IPPS system in the month of January 2014. Post titles and salary scales, bank account titles among others were messed up eg the A Principal Inspector of Schools paid as a driver, a District Health Officer paid as Hides Improvement Officer etc.

5. Unexplained deductions and underpayments

6. Rampant unexplained deletions from payroll by the Ministry of Public Service without any explanation. For instance;

- a) In the month of November 2013, 273 health workers disappeared from the district payroll due failure to effectively migrate their records from the legacy payroll to the IPPS payroll.

- b) In the month of March 2014, 900 teachers disappeared from the district payroll without any explanation from the ministry of Public Service.

7. Despite proper and accurate submissions, some personnel data is captured wrongly by the Ministry of Public Service. This causes payroll mismatches and hence delays.

8. Un applied EFTs no longer communicated to Local Governments – Thus delay to pay the beneficiaries.

9. In some cases, despite receipt of payslips with the correct bank account information, the salary is not deposited on the individual salary accounts.

10. Some post titles that exist in the district structure are not in the IPPS. Thus districts continue to submit these officers to access payroll but to no avail. Eg. Nursing Officer Psychiatry, Principal Commercial Officer.

Internal causes.

- 1. Late submission of documents from the new employees to be attached onto the pay change report forms for onward submission to the Ministry of Public service.
- 2. Incomplete submission of personnel data and documents by the employees (especially the new cases) required for accessing the payroll (Bank statements, notifications of assumption of duty etc)



Practical Recommendations.

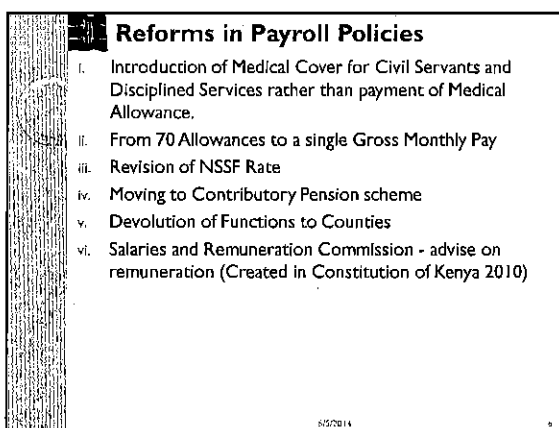
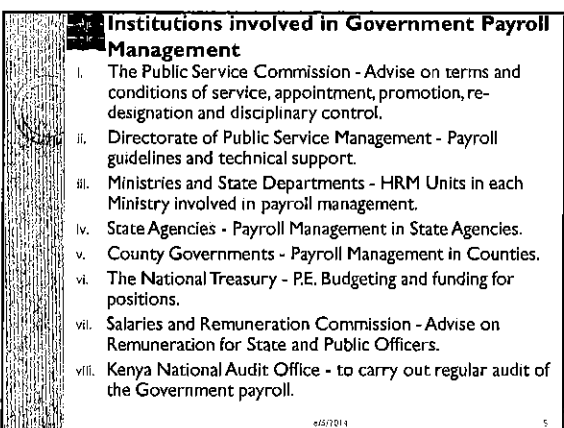
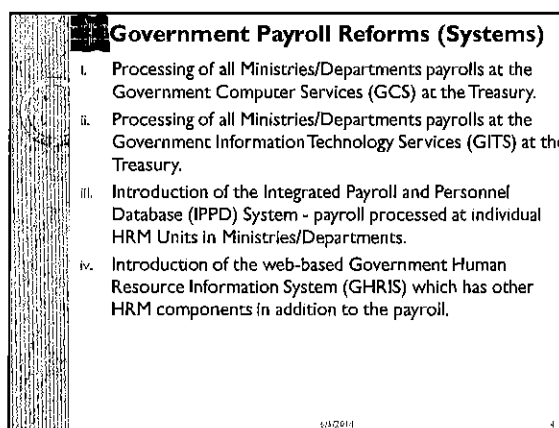
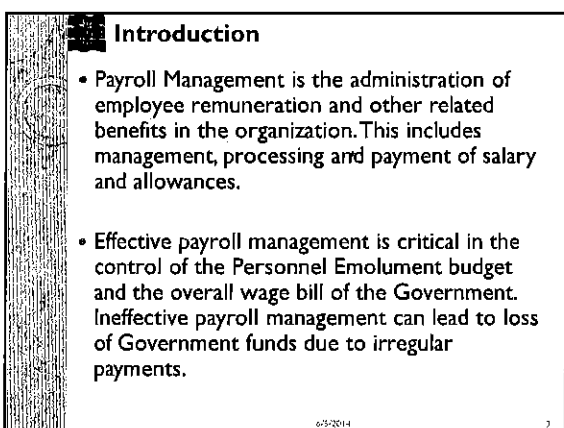
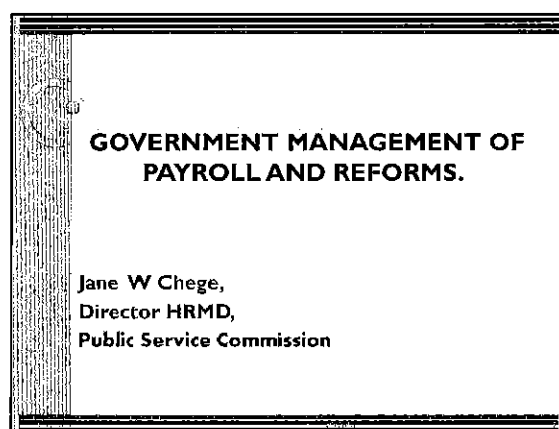
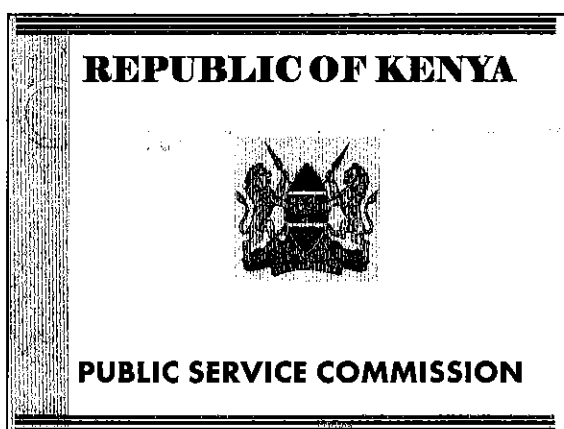
- 1) Decentralisation of the payroll. All salary payment processes should be completely decentralized. Payrolls should be generated by Local Governments and forwarded to the Ministry of Finance for final processing copied to the Ministry of Public Service.
- 2) The IPPS system should be reviewed to make it more user friendly or be completely discarded and we revert back to the STP/EFT system during which payroll anomalies were minimal and easily managed.
- 3) Thorough training of all payroll managers whenever changes are introduced in payroll management processes.
- 4) The district payroll management function should be funded directly from the centre with some conditional grant as districts generally lack adequate funds to finance this function. Thanks to the centre for funding the printing of payslips and payrolls. However, more needs to be done.
- 5) The Ministry of Public Service should give District Local Governments timely feed back on their submissions so that corrective action is taken in the next processing month.
- 6) The preliminary payrolls should be prepared and sent to the districts in time so that all the stakeholders can exhaustively verify the payroll and then it submitted back in time for onward processing.

Conclusion.

Over 90% of the payroll anomalies that Kasere district has experienced originate from central Government specifically the Ministry of Public Service. However, it should be noted that timely payment of correct staff salaries is very critical in service delivery. The on-going mismanagement of the payroll by the centre has adversely affected staff morale and hence their performance levels. There is therefore the need for a payroll policy reform geared towards complete decentralization of salary/pensions payments.



Kanyesigye William,
CHIEF ADMINISTRATIVE OFFICER



APPENDIX 4

ANNEX 4: IPMS ROLLOUT STRATEGY (FY15-FY16)

Improved GoU Payroll, Pension and Human Resource Management To strengthen Accountability, Transparency and Efficient Public Service Delivery

Outputs		Activity	Responsible Agency/Instt	Resource/Inpu	Variable	Unit Cost USD	Quantity		Budget in US \$		Total Budget
							FY 2014/15	FY 2015/16	FY 2015/15	FY 2016/16	
1. ROLLOUT OF THE IPMS											
1.1	Rollout IPMS to IFMS Network Ready Sites	Field Functional and Technical Support for Payroll Module	MoPS	Functional Support	Cost per site	2,000	91	0			182,000
		Supply, Installation and Commissioning of Hardware Equipment		Computers (4), UPS (4), Printer(1) supplied and installed per site	Cost per site	5,000	91	0			455,000
		Conduct Training for Payroll Managers in Payroll management and validation		Logistical support and trainer allowances	Cost per site	2,000	91	0			182,000
		(Project Management) Sensitisation Workshop and change management activities		venue hire, allowances/fuel/perdiem, fuel/Transport refund and logistical support	lumpsum in five regional centers	5,000	5	0			25,000

	IPPS Regional support center setup
	Licenses, Support and Maintenance IPPS Business Application, (Supplier Costs)
Implementation of IPPS - Non IFMS Sites	Sub-Total
	Site Assessment, Minor Civil Works and WAN/LAN to IPPS Users
	Supply(application software, Hardware, system software), Implementation and Training Costs plus consultancy fees.

Enhancement of Facilities in 5 votes identified on regional basis to act as support centers	lumpsum	5,000							
Annual recurrent costs	cost per site for 1 year	14,718							1,339,303
Extension of WAN , LAN cabling, Data Points, Power and civil works for server room and ipps user offices	Cost per site	80,000							2,139,303 4,400,000
Supply server room and LAN hardware, Implementation, configuration and testing consultancy fees.	Cost per site	15,000							825,000

Licenses, Support and Maintenance IPPS Business Application, (Supplier Costs)	
Project Management Workshop, and change management activities	
conduct training for IPPS users and validation.	
Subtotal	
Data Centre Hardware enhanced to cater for additional IPPS sites	
Procure Backup Server Blade for Email, Helpdesk	
Helpdesk Application enhancement: training and operationalization	
Employee Self Service Portal	

Application Software Licences, Hardware and System Software support and maintenance	Cost per site	14,718	0	55	0	809,469
production of change management materials, venue hire, allowances and logistical support	lumpsum in five regional centers	5,000	5	5	25,000	
production of user guides and manuals, logistical support and trainer allowances	Cost per site	2,000	10	55	110,000	110,000
Subtotal						809,469
Backup Servers for Data Capture, upgrade, testing, Training and Functional support to helpdesk	lumpsum	30,000			10,000	30,000
	lumpsum	10,000			10,000	20,000
Operationalised Employee Self Service Portal	lumpsum	15,000	15		15,000	15,000

