



PARLIAMENT OF UGANDA

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE - CENTRAL
GOVERNMENT ON THE AUDITOR GENERAL'S REPORT ON PUBLIC
UNIVERSITIES FOR THE YEAR ENDED JUNE 2022**

**Office of the Clerk to Parliament
Parliament Buildings, Kampala
August, 2023**

AG:	Auditor General
AO:	Accounting Officer
BFP:	Budget Framework Paper
BOU:	Bank of Uganda
CIID:	Criminal Investigation & Intelligence Directorate
DPP:	Directorate of Public Prosecution
DT:	Domestic Taxes
EA:	Executing Agency
EFT:	Electronic Fund Transfer
FY:	Financial Year
GSA:	Grant Support Agreement
ESC:	Education Service Commission
IAS:	International Accounting Standards
IDA:	International Development Agency
IFMS:	Integrated Financial Management System
IFRS:	International Financial Reporting System
MDAs:	Ministries, Departments and Agencies
MNRH:	Mulago National Referral Hospital
MOFPED:	Ministry of Finance, Planning and Economic Development
MOH:	Ministry of Health
NMS:	National Medical Stores
NPA:	National Planning Authority
OAG:	Office of the Auditor General
PAC:	Public Accounts Committee
PCA:	Payroll Consults Africa
PDMS:	Payroll Deductions Management System
PFMA:	Public Finance Management Act, 2015
PFMR:	Public Finance Management Regulations, 2016

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1.0 INTRODUCTION

Article 163 (4) of the Constitution mandates the Auditor General to submit to Parliament an annual report of the accounts audited by him/her for the FY immediately preceding.

The Constitution further, Under Article 163(5), requires Parliament to debate and consider the report and take appropriate action within six months after the submission by the Auditor General.

The Report of the Auditor General for the financial year 2021/2022 was presented on the floor on 19th February 2023 and referred to the Committee for consideration. The Public Accounts Committee – Central Government considered the Auditor General's Report for FY 2021/22 on the Education Sector in accordance to Rule 174 of the Rules of Procedure to satisfy itself among others that;

- a. The monies appropriated by Parliament and disbursed were legally available for, and applicable to the service or purpose to which they have been applied or charged;
- b. The expenditure conforms to the authority which governs it;
- c. Re-appropriation has been made in accordance with the provisions of the rules of a competent authority; and
- d. The intended value of the expended monies was attained.

1.1 SCOPE

The Report covers audit queries contained in the Report of the Auditor General for the period ended 30th June, 2022 in respect of the Education Sector, in

particular focusing on all Public Universities like Ministry of Education, Muni, Gulu, Lira, Soroti, Kyambogo, Makerere University Business School – Nakawa, Makerere University Kampala, Busitema, Kabale and Mbarara Universities.

2.0 METHODOLOGY

The Committee held meetings with the Accounting Officers and staff of all Public Universities and other specialized educational institutions/votes and programs. The Committee further conducted desk research to understand the legal and policy provisions relating to appropriation, disbursement, expenditure and accountability of public funds.

The Committee examined the report of the AG in respect of the entities' accounts for the year under review, the memoranda/responses and other documents submitted by witnesses.

Rt. Hon. Speaker, allow me to report as follows;

3.0 GENERAL OBSERVATIONS AND RECOMMENDATIONS

Majority of the 11 public universities are unable to optimally collect the budgeted NTR. Most of them are poorly staffed, averaging at 50 per cent of the required personnel, while others are below 30 per cent.

1.0 Revenue Performance

1.1 Performance of NTR

The Auditor General noted in his report that in a review of approved revenue estimates for FY 2020/21 of the entities under the Education sector, many Accounting Officers under-performed significantly in the collection of NTR compared to what had been budgeted for except for MUST and Kyambogo that performed at 87% and 97% respectively. While meeting the entities, many of the

Accounting Officers attributed this under performance to disruptions caused by covid-19 that forced them to suspend teaching, close down accommodation facilities and suspend examinations; all of which are avenues of NTR collection. For example, MUK budgeted NTR of UGX 132.33Bn but only 68.083Bn was realized, representing only 51.45%, Gulu University budgeted to collect NTR of **UGX 13.13Bn** but only **UGX.7.68Bn** was collected, representing 58.48%, Soroti University budgeted to collect NTR of UGX.0.887Bn but only UGX.0.427Bn was collected, representing 48.1%.

The Committee notes that Instruction 4.10.2 of the TI, 2017 requires planning and budgeting to be closely linked to the budget to reflect the entity's policies over the period covered and should represent a statement of intent against which performance is measured. Therefore, not meeting budgeted targets for NTR undermines the importance of the budgeting process and affects the posting in the entity accounts.

Such shortfalls in revenue at the vote level results in aggregate revenue shortfalls at the treasury level, which in turn negatively affects the implementation of planned activities at a Government level.

The Covid-19 and its related effects were factual which, caused serious disruptions in the performance of functions bestowed on the entities under review.

In some cases, the inadequate performance in NTR was partly attributed to the unrealistic NTR projections since these NTR targets are set by MOFPED without the participation of the Accounting Officers for example MoES, out of 6.4Bn collected 0.064Bn

The Committee recommends that entities should strictly adhere to Instruction 4.10.2 of the TI, 201.

The MoFPED should always provide technical assistance to entities in areas of economic planning and budgeting.

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MoFPED should be held liable for the anomaly and going forward should always engage the Accounting Officers in setting the NTR targets.

The audit report noted that many Votes in the education sector registered significant budget shortfalls resulting from under-release from GoU.

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The table below shows a few of the Votes and the performance of GoU receipts;

Vote	Budgeted (UGX)'000'	Warranted (UGX)'000'	% performance
MOES	UGX.535.284Bn	UGX.415.72Bn	22.33%
MUBS	UGX 104,621,213,940	UGX 92,165,930,845	11.9%
MUK	UGX. 389.433Bn	347.889Bn	10.67%
Lira University	UGX 31.811Bn	UGX 27.747Bn	12.77%

The Accounting Officers the Committee interacted with attributed the shortfalls to budget cuts by the government as occasioned by the disruptions caused by the COVID19 at the time. For instance, the measures communicated by MoFPED that led to suppression of the release of budget funds in FY2021/2022 like a freeze on all funds budget for travel abroad, workshops and seminars, a 40% suppression of the non-wage recurrent and development budget across all votes.

The Committee notes that shortfalls in GoU revenue realization affects implementation of planned activities at Vote level and subsequently nationwide.

The shortfall in releases was due to MoFPED failure to fully fund the entity budget sighting poor economic performance. This observation should be made on MoFPED because the entity has no powers over budget release/cuts

In some entities like Kyambogo University, critical activities that were affected by the Budget cut were rolled over to the work plan for FY2022/2023.

This FY 2022/23 MOFPED improved releases to Lira University, MUK

The MoFPED should always adhere to the approved budget as the Ministry

jas no power to revise the same without Parliaments approval.

The Accounting Officers should in future engage with MoFPED to ensure that budget cuts are not implemented uniformly across board but rather a more feasible strategy should be devised for budget cuts to affect only the non-critical activities.

The Accounting Officers should always engage MoFPED on less releases and pursue the balances so as not to curtail the implementation of activities or even depriving other budget lines.

1.3 Utilization of warrants

Except for MUBS that utilized all her warrants, almost all entities in the education sector had unspent balances, which indicates clearly that warrants were not fully utilized thus swept back to the Treasury.

For instance, MUK only used UGX 344.465Bn of UGX 347.889Bn received resulting an unspent balance of UGX 3.424Bn, Lira university utilised UGX 25.31Bn of UGX 27.75Bn received resulting in un-utilised warrants of UGX 2.44Bn, MUST used Ugx.53.875Bn of Ugx.54.671Bn received resulting in unutilized warrants of Ugx.0.802Bn.

Most Accounting Officers like Lira, MUST and MUK attributed this to late release of release of funds for recruitment (June 2022) and the supplementary funding of UGX 2,607,281,304 for additional wage funding for staff promotions in (late May) 2022, respectively before the financial year ended. MUK added that, whereas an entity requires salary for 12 months before recruiting or promoting and whereas the supplementary wage enabled the University to fill critical staff positions and promote academic staff, the appointments could not be retrospectively done leading to a saving of wage of earlier months.

Lira University made several requests to the Ministry of public service for the authority to recruit staff but to date; there has been no response.

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The Committee observes that the anomaly was greatly occasioned by the practice of MoFPED to release funds towards the end of the fourth quarter leading to under absorption because staff cannot be retrospectively appointed or promoted. However, also the university did not make early engagements with MoFPED and the MoPS to ensure timely wage confirmation on the wage resource and inform staff recruitments or promotions early in the financial year to improve wage budget performance.

Given the late release, it was late to seek for clearance of recruitment from the Ministry of public service implying that the University still has staffing gaps in the approved structure for instance in Lira university because even the request letters for clearance to recruit were tabled but had been unanswered, which implies laxity on the side of MoPS to give clearance.

The Committee discovered that majority of the affected Accounting Officers did not seek a revision of their budget and work plan as provided for under section 17 (3) of the PFMA, 2015. Because, Section 17 of the PFMA provides that any appropriation by Parliament shall expire by 30th June and cease to have any effect at the close of the FY for which it is made.

The Committee observes that under-absorption of funds does not only distort budgetary planning but also starves other deserving entities, which fail to implement their plans as a result of inadequate financing.

The Committee recommends that the Accounting Officers should strictly adhere to the annual budget performance contract signed with the PS/ST pursuant to Section 45 of the PFMA, 2015, which binds Accounting Officers to deliver on the activities in the work plan of the vote for the FY submitted under section 13 (15) of the PFMA, 2015.

Further, the Accountant General should strictly enforce section 15 (2) of the PFMA, 2015, which requires that the annual cash flow plans issued under sub section (1) be the basis for release of funds to entities.

That the MoFPED should be held liable for the anomaly and going forward, should always ensure that funds are released on time to allow prompt utilization

The universities should always make early engagements with MoFPED and the MoPS to ensure timely wage confirmation on the wage resource and inform staff recruitments or promotions early in the financial year to improve wage budget performance. In the mean, the Accounting Officers should follow up with MoPS and ensure that clearance is obtained to allow recruitment and further liaise with MoFPED for funding.

1.4 Implementation of Outputs and Activities

Section 13 (15,b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three month's work plans, outputs, targets and performance indicators of work plans.

Equally, Regulation 11 (3) of PFMR 2016 requires that a Vote should prepare work plans that indicate the outputs of the Vote for the FY; the indicators that are to be used to gauge the performance of the outputs and funds allocated to each activity.

From the report of the Auditor General, most votes under the Education Sector did not implement their outputs fully. For instance, out of 14 fully quantified outputs by MUK with a total of 35 activities worth UGX 341.13Bn, only 2 outputs with 2 activities and expenditure of UGX 1.298Bn were fully implemented while 12 with 35 activities worth UGX 339.833Bn, partially implemented.

MUST had a sample of 25 outputs fully quantified with a total of 83 activities worth UGX.41.861Bn out of which, 10 outputs with 20 activities and expenditure worth Ugx.1.629Bn were fully implemented 13 with 59 activities worth Ugx.40.073Bn partially implemented 2 outputs with 4 activities worth 0.159Bn were not implemented at all.

Soroti had 7 outputs with 21 activities and expenditure worth UGX.7.83Bn were which were fully implemented, 5 outputs with 15 activities worth UGX.6.51Bn partially implemented and 4 activities remained unimplemented.

Many Accounting Officers the Committee interacted with attributed the partial and non-implementation of outputs to inadequate releases and changes due to the effect of the Covid-19 pandemic, late release of funds and budget suppression causing outputs to be implemented to the extent of the released budget

The Committee noted the submissions by the Accounting Officer but observes that MoFPED is liable for the insufficient budget release of development budget and budget cuts, which curtailed full implementation of planned activities implying that expected services to the beneficiaries were not attained. For example, Muni University did not fully implement the purchase of Office and ICT Equipment, including Software and 34 mothers were not given care at their homes while MUBS did not Purchase of 2 CCTV Cameras, 10,000 physical books from both local & international publishers, facilitate 34 Persons with disability and 20 helpers to the disabled students among others.

The Committee also observes that Soroti and Kyambogo universities had unauthorized diversions in the implementation of their activities implying that funds were released but activities not implemented meaning that funds for these activities were diverted without authority. For instance, Soroti University did not even hold a meeting to allow this spending thus erroneously done under the procurement office.

It further observes that non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained.

The Committee notes that while covid-19 and its effects were factual

The Committee Recommends that MoFPED should be held liable for the late releases and going forward, desist from making late releases to entities as it curtails the efficient and effective achievement of planned

activities since funds cant not be spent at the time.

MoFPED should always release funds as per the entity's estimates to avoid partial implementation of activities

The Accounting Officers of Soroti and Kyambogo Universities should be reprimanded by the PSST for the diversions made and going forward should desist from the vice but seek authority to do so.

The Committee recommends that all universities should be allocated additional resources to recruit the critical and other staff they need to execute their mandate.

The Committee recommends that Accounting Officers should ensure that the planned and approved outputs are implemented.

All Accounting Officers should ensure that they undertake a deliberate steps of enhancing the capacity of their staff in planning, budgeting and monitoring & evaluation, with specific emphasis on tracking outputs as per the Strategic Plan.

2.0 Management of public land

2.1 Maintenance of Land Register

Instruction 16.6.1 of the Treasury Instruction, 2017 requires the Accounting officer to maintain an electronic or manual register. Furthermore, Instruction 10.12.4 of the Treasury Instruction, 2017 requires all fixed assets acquired to be captured in the fixed asset module of the Government Financial Management Information System (GFMIS)-IFMS

Most entities in the education sector like Gulu, Soroti, Lira among others did not maintain land registers or record land in the GFMIS fixed asset module. For instance, all the 3 pieces of land measuring about 9.749 hectares for MOES were not recorded in the entity land/assets register and also the 3 pieces of about 9.749 hectares not recorded in the GFMIS fixed asset module, Gulu had 8 pieces

of titled land measuring about 2,186 hectares not recorded in the entity land/assets register and all the 13 pieces of land measuring about 2,532 hectares not recorded in the GFMIS fixed asset module.

Soroti had all the 2 pieces of 228.96 hectares (100%) valued at UGX.420, 000,000,000 were not recorded in the GFMIS fixed asset module while Lira, had 1 piece of titled land of about 165.975 hectares not recorded in the land/asset register and all the 2 pieces of about 417.533 hectares not recorded in the GFMIS fixed asset module.

The Accounting Officer of the MOES explained that the Ministry was still processing the land titles for St Thomas Vocational School SS and Agule High School and once the process is complete and titles issued, they would be captured in the Assets Register. For the Land at Kyambogo, Kampala, Ministry written to the MOLHUD to value the land to enable us record it the land to enable relevant Asset/Land Register.

The Accounting Officer of Gulu University explained that MoFPED in the FY 2022/2023 enrolled the University into GFMIS Asset Module and the physical asset register now using it.

The Accounting Officer explained that the GFMIS Asset Module was the most recently activated Module on the IFMS. Trainings have been on-going by the Office of the Accountant General on how to operationalize the Module. Currently it is under operation and we are at the level of capturing the Master Data of the existing assets.

For Lira, the Accounting Officer explained that the 251.558 hectares are in the assets register while the 165.975 hectares requires conclusion of the transfer process for the University to recognize it in the asset register.

The Committee observes that incomplete recording of land in the land register affects the entity's ability to keep track and monitor all its land and misstatement of the non-produced asset in the statement of financial statements.

Gulu and Soroti Universities submitted evidence with regard to their explained to the Committee

The Committee recommends that all Accounting Officers should always ensure that all entity land is updated in the GFMIS asset module and appropriately presented and disclosed in the financial statements. Specifically;

The Accounting Officer of MOES should fast track the processing the land titles for St Thomas Vocational School SS and Agule High School and hastily follows up with the MOLHUD to value the land and have it recorded in the Land Register.

The Accounting Officer of Lira University should fast track the conclusion of the transfer process 165.975 hectares and have it recognized in the asset register.

The committee recommends that the query in relation to Gulu and Soroti Universities should be dropped.

2.2 Titling and Transfer

Contrary to Section 49 (c) of the Land Act, Cap 227, that requires that Uganda Land Commission shall procure certificates of title for any land vested in or acquired by the Government, most entities in the education sector didn't have land titles to all/some of their land including, MOES, Lira, Muni, MUK and Gulu universities.

Specifically; MOES had 1 piece of land of about 3.77 hectares (39%) out of the 3 pieces of land of about 9.749 hectares with out a land title and also, the title for 01 piece of land of about 1.935 hectares was not transferred from the previous owners. Similarly, MUK had out of the 32 pieces of land of about 1,645.04 hectares the University held, 03 pieces of land of about 309.2 hectares (9.34%) with no land titles and did not also transfer all the twenty-nine 29 land titles

measuring about 13335.84 hectares held into the name and custody of the Uganda land commission

Lira had 1 piece of about 165.975 hectares (39.75%) out of the 2 pieces of land of about 417.533 hectares with out a land title, Muni had out of the 6 pieces of land of about 1,334.85 hectares, 2 pieces of about 179.202 hectares (13%) without land titles while Gulu had out of the 13 pieces of land of about 2,532 hectares 5 pieces of land of about 346 hectares (14%) with no land titles.

The Accounting Officers presented varying explanations given the different circumstances the observation was posed. For instance, MOES said that the process of transferring the land title for St. Thomas Vocational S.S. and processing a land title for Agule High School was on going while for the other educational institutions without land titles, the Attorney General had written to the Rt. Hon. Prime Minister requesting her to convene an Inter- Ministerial meeting on the issue of land titles for Education Institutions. The meeting is yet to be convened. He added that the Ministry had several engagements with the Foundation bodies (mostly organisations) on the same where it was agreed that the FBOs would lease the land to the respective schools.

In the case of Lira, the Accounting Officer explained that there was a preliminary offer of about 139.212 hectares of land by Amolator DLG in FY 2021/22 and the fundamental terms of Paragraph B (6.1) of the Memorandum of Understanding between Lira University and Amolator District Local Government signed October 3 2022 forbids the University to sell nor transfer this land to another party.

The Accounting Officer of MUK took note of the Audit recommendation and updated the land lease register accordingly while for Gulu, the process of titling and transfer of land is ongoing although, the acquisition of certificate of title for the NFA land can only be done after degazetting, a process that involves Parliament. Regarding the Institute of Peace and Strategic Studies land, the University awaits response from the Gulu District Local Government to have the land and building officially handed over to the University to proceed to title

processing. For Pajengo, Latoro, Purongo/Got Apwoyo Sub County, Opyelo, Patongo Sub County and Agoro Ranch land parcels, the University shall in a phased approach, reopen boundaries and process titles depending on the availability of resources.

For Muni, the two (2) pieces of land without titles are Bidi bidi land and Capacity Building Centre land whereby the university is in the process of acquiring Free Hold Certificate of titles for Bidi-bidi given that Yumbe District Land board has already granted free hold offer for the piece of land but left with making a submission to the title's office (Arua Zonal Land office). For the Capacity Building Centre land, there was delay by Transcultural Psychosocial Organization Resource Centre Ltd (TPO) to hand over to Muni University the free hold certificate of title for this land but had now received it and both the University and TPO have signed land transfer forms only awaiting TPO to submit requirements for a resolution to sale the land. Tenants have also been notice to vacate the premises for our full occupation by July 2023.

The Committee observes that while the Accounting Officers endeavored to respond to the queries giving possible reasons and current status, it remains that lack of Land titles may result in encroachment, disputes and loss of public land.

For some entities like MUK, management has been relaxed about transfer of these land titles, which therefore could have been the reason the land is exposed to fraudulent land grabbers

All Accounting Officers did not present enough evidence to prove their said efforts especially in commencing the process of acquiring the land titles rendering the submission inadequate.

The Committee recommends that the Accounting Officer of MOES should fast track the process of transferring the land title for St. Thomas Vocational S.S. and processing a land title for Agule High School and

hastily liaise with the Attorney General to follow up with the Rt. Hon. Prime Minister over the Inter- Ministerial meeting on the issue of land titles for Education Institutions.

Meanwhile, he should press the FBOs to have the land leased to the respective schools.

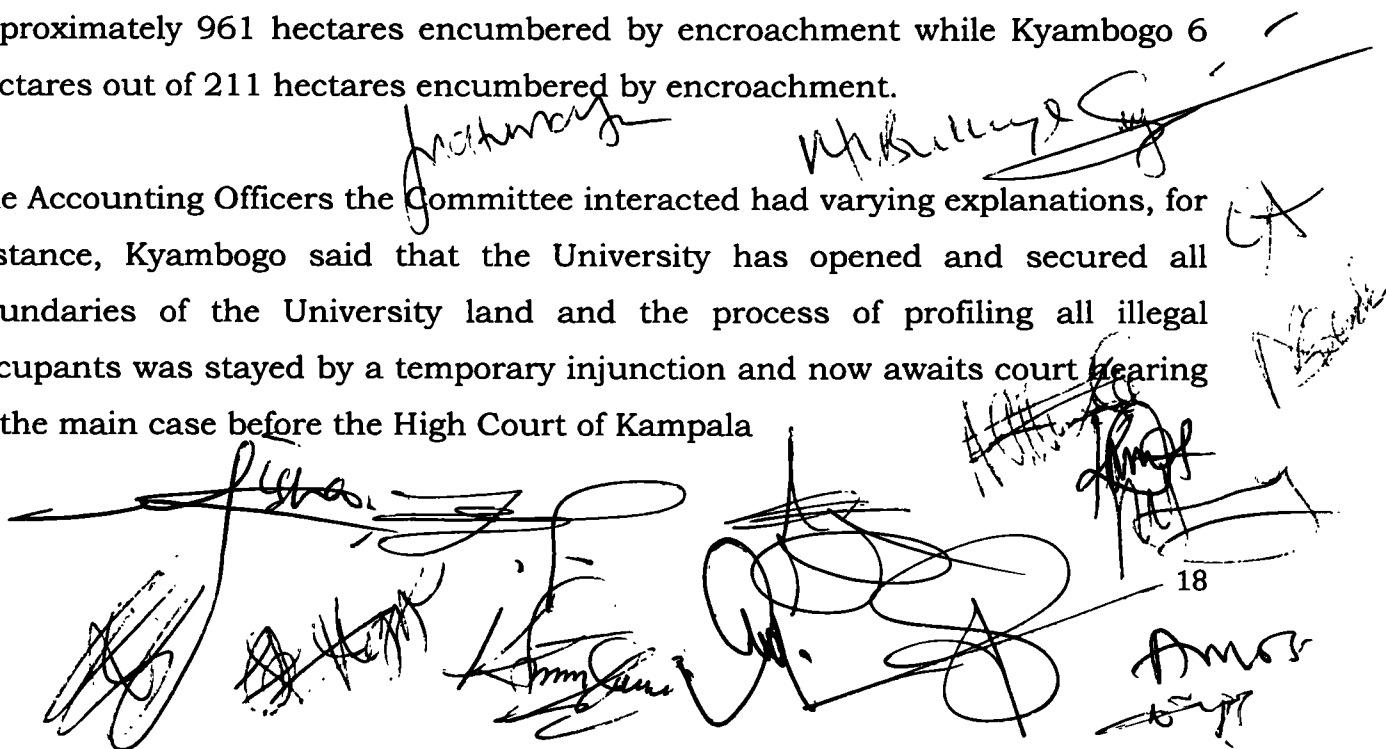
The Accounting Officers should engage government and other stakeholders like ULC and MoFPED to expedite the processes of acquiring land titles

2.3 Encumbrance on Public Land

Instruction 16.13.12 of the Treasury Instruction, 2017 requires that to control an asset, a government entity should be the predominant user of the asset.

Through land inspection, document review and inquiries from management, it was revealed that a number of universities had land encumbrances for instance, MUBS had one (1) piece of land measuring 0.906 hectares located on Plot 1, Kireka Hill view road encumbered by encroachment, MUNI, 1 piece of land at Bidibidi approximately 177.891 hectares encumbered by refugees, MUK 4 pieces of land measuring **103.05 hectares** (6.3%) out of the **1,645.04 hectares** encumbered by caveats, court injunctions and encroachment, SOROTI 1 piece measuring 44.66 hectares out of the 228.96 hectares encumbered by land disputes, court injunctions and encroachment, GULU 4 pieces measuring approximately 961 hectares encumbered by encroachment while Kyambogo 6 hectares out of 211 hectares encumbered by encroachment.

The Accounting Officers the Committee interacted had varying explanations, for instance, Kyambogo said that the University has opened and secured all boundaries of the University land and the process of profiling all illegal occupants was stayed by a temporary injunction and now awaits court hearing of the main case before the High Court of Kampala

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Relatedly MUK placed caveats to stop any possible transactions on the land by fraudulent land grabbers, instituted legal action to evict encroachers and trespassers, some matters still in court e.g. for the land in makindye, Katanga, and bombo road, and it established a special committee to lead action on protecting and securing University land.

For Muni, the acquisition process of the Land in Bidi bidi started at the time when it was already encumbered with Refugees settlement and thus full occupation and use of the land by the University is only possible when the refugees are repatriated back.

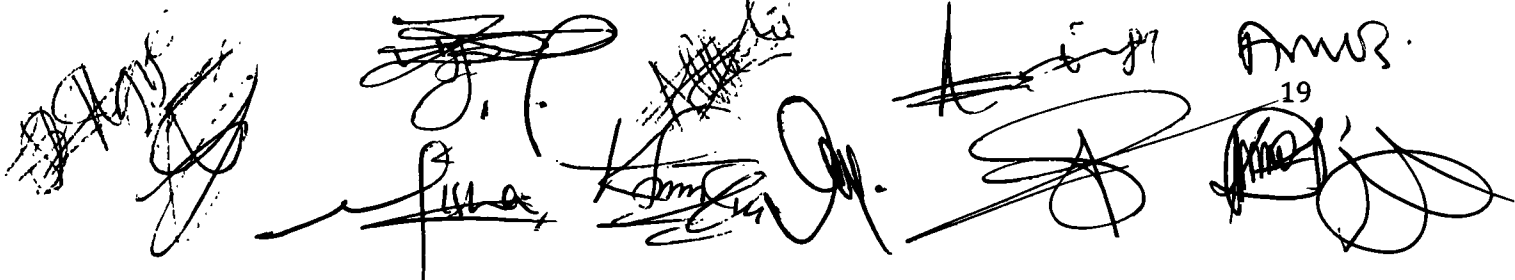
For Gulu, the University in December 2022 completed the process of boundary reopening and the process of relocating encroachers has started while, for Soroti, the Court ruling on Plot 51 was given in their favor and is in the process of securing an Eviction Order to remove the illegal occupants.

The Committee observes that land encumbrances hinder the entity's ability to utilize the affected land for the intended purpose, and may pose a risk of loss. Gulu University management submitted a report on boundary re-opening over the public land and also held a meeting with the Resident District Commissioner, district security team and a temporary court injunction according to the report submitted after the exit meeting.

The Committee recommends that the Accounting Officers should hastily engage relevant authorities to resolve all forms of encumbrances and secure all land to guarantee uninterrupted utilization of the land for service delivery by fast tracking the removal of illegal occupants.

For the Kyambogo case before court, the conclusions of the case should be awaited

For the case of Muni University, the Accounting Officer should hastily implement the MoU with OPM concerning the utilization of the land for service delivery rather than relying on verbal agreements. Hastily liaise



with OPM and fast track the repatriation of refugees back to their countries of origin in order to free the land for University use.

3.0 Management of Information Technology (IT) Investments in Government

The Government of Uganda (GOU) is making large investments in Information Technology (IT) systems because of the tremendous benefits that IT can bring to its operations and services. One of the key programmes of NDPIII 2020/21 - 2024/25 is Digital Transformation, in which Government of Uganda, aims to increase Information, Communication Technology (ICT) penetration and use of digital services for enhancing social and economic development.

As a result of national prioritization of ICT, the Auditor General undertook a thematic audit covering three financial years' expenditure (2019/20 to 2021/22) to scrutinize the management of IT Investments across Government. The overall objective was to assess whether the IT investments in Government are strategically aligned, managed appropriately and focused on achieving the NDP III objective. The procedures undertaken covered: planning and budgeting; procurement, utilization, maintenance and disposal of IT systems; governance, and financial reporting. Thus, a review of ICT activities implemented revealed the following;

3.1 Procurement/Development Software/Licenses (IT Systems) and Equipment

The ICT Systems Development Lifecycle (SDLC) requires a systematic approach which includes; initiation, planning and execution. However, an assessment basing on PS/ST and NITA-U guidance on ICT developments, which aim to promote rationalization and avoid further development of isolated IT systems in MDAS and LGs showed that; almost all entities in the education sector had issues to do with Procurement/Development Software/Licenses (IT Systems) and Equipment. Some of the examples include; MOES, which had a total of 3 IT systems/equipment (TVET-MIS, EISE and E-inspection) with a total cost of UGX

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- Middle right: A signature with a checkmark.
- Bottom right: A signature with the date "20" and "Amos".
- Bottom left: Several signatures, including one that appears to be "fisha".
- Center: A large, circular stamp or signature.

Not disclosed were acquired were not being optimally utilized by the entity, 4 IT projects with a total cost of UGX.60, 059,722,353 not implemented within the required timelines as specified in the inception reports/contracts, user requirements and system specifications not complied with for total of 2 as observed from the system requirements and the failure to own 3 (TELLA, EMIS and E- Inspection)systems by the entity, as a result, it increases the exposure of the entity to vendor manipulation.

Soroti University had 5 systems, which were not integrated or not automatically sharing information with other systems, Lira had a total of six (6) IT systems/equipment procured worth UGX 56,410,000 were not cleared by NITA-U, Gulu had four (4) IT systems developed but not cleared by NITA-U, a total of two (2) IT systems developed were not cleared by NITA-U while Muni had systems not owned by the entity,

At MUK, 01 IT systems/equipment procured through single sourcing without council approval at UGX 41,826,600 were acquired outside the planned procurements contrary to section 58 of the PPDA Act 2003 and also not cleared by NITA-U, MUST had a total of 3 IT systems procured at a total cost of Ugx.122, 410,500 but not cleared by NITA-U, while systems costing Ugx. 122,410,500 did not have clearance from MOFPED. Also, the 03 systems did not comply with user requirements and systems specifications and are not owned by the entity.

For MUBS, a total of six (6) IT systems procured at UGX 1,349,567,207 were not cleared by NITA-U, 01 IT system with a total cost of UGX 40,000,000 acquired was not being optimally utilized by the school, 02 IT projects with a total cost of UGX 224,768,402 were not implemented within the required timelines as specified in the inception reports/contracts, user requirements and system specifications were not complied with for total of one system with acquisition cost of UGX 40,000,000 as observed from the system requirements while the school does not own the system.

The Accounting Officers explained that; TELA and EMIS were initiated by the Ministry of Finance and ICT respectively and are still undergoing development, the other systems and their source codes have been received by the Ministry and hosted at the UG Hub at NITA-U and going forward, all ICT systems to be procured by the Ministry will have Ministry ownership embedded in the contracts and no ICT procurements and initiatives will be procured without the being first vetted by the ICT Division, in order to avoid acquisition of systems and contracts that are unfavorable to Government.

For Soroti, the Head ICT had completed training with NITA-U regarding integration of systems and so far, AIMS was already integrated with URA systems while all remaining systems LMS, KOHA, DSPACE would be integrated with AIMS in FY 2022/2023 with expectation that MoFPED would allow the interface of AIMS and IFMS for shared NTR information.

The Gulu University ICT policy is drafted awaiting Council approval. The University is currently using ACMIS linked to URA and EMIS developed under an MOU by all Public Universities and Eduroam acquired through Research and Education Network of Uganda (RENU) to avoid duplication while Muni had its own ICT policy developed and approved by the University Council and was following up on the clearance of the Big Blue Button and E-Books E-Books systems developed internally cleared by NITA-U

MUK attributed the equipment without the clearance by the NITA-U to the e urgency by the University to meet online meeting platforms to continue its statutory obligations that could not be deferred following the outbreak of Covid 19 and the subsequent lock downs and social distancing requirements.

MUST zoom License was provided in September 2020 by NITA-U to support e-Learning initiatives amidst the Covid-19 lockdowns. The systems in question were acquired after substantive review of the user requirements of the prospective users.

MUBS's failure to meet set time lines was partly due to Covid-19 lockdown related challenges that affected service delivery and supply chain related challenges while AIMS at Lira was cleared by the Ministry of ICT and National Guidance and the MOFPED to be used by all public Universities FY 2018/19 - FY 2020/21, and they were the ones paying for the maintenance and subsequent subscriptions and when they stopped, we were advised to continue paying as per the letter from the PS Ministry of ICT and National Guidance.

The Committee observes that failure to own 3 (TELLA, EMIS and E- Inspection) systems by the university increases the exposure of the entity to vendor manipulation.

Non-compliance leads to duplication of acquisition, procurement of non-compatible solutions and equipment; and general deviation from Government's efforts to rationalize resources for better service delivery.

Non-development and updating of interfaces leads to errors in the data and inaccuracy of information between systems and further defeats the purpose of system deployment and effectiveness of Government ICT systems.

MUK did not consider ICT solutions after undertaking cost benefit analysis, which affects the optimization of the ICT investments, there was no contract with the service provider in relation to the procurement of the on board meeting platform thus rendering the procurement irregular and also the amount accounted for may not have been the actual amount spent thereby pointing to irregularities in accountability

Research and Education Network of Uganda (RENU) supports all Universities with Internet, Turnitin, Cloud, and web hosting at a discounted cost as support for research for innovation.

The Committee recommends that the Accounting Officers should uphold their commitment to enhance controls and improve compliance with the policies and guidelines.

The Accounting Officer – Soroti should fast track the integration of the remaining systems LMS, KOHA, DSPACE and also vigilantly liaise with MoFPED to allow the interface of AIMS and IFMS for shared NTR information, general improved effectiveness and better service delivery.

The Accounting Officer-Gulu should fast track the approval of the ICT policy by the Council

The Accounting Officer-Muni should press NITA(U) to have the two IT systems developed internally cleared.

The Accounting Officer- MUK should always adequately plan for the ICT solutions after taking cost benefit analysis to ensure optimization of ICT investment, liaise with the PSST for increased funding to enable the acquisition of new ICT equipment and decommissioning of the old one and obtain clearance for the purchased equipment's from NITA-U and prove whether they reach the required standards.

The Accounting Officer MUST should be exonerated of the query

The Accounting Officer- MUBS should enforce provisions of the contracts to ensure protection of the school in cases where ownership of the system is with third parties. Where the contract(s) do not have the provisions to protect the school, these should be reviewed and provision made in addendum.

All Accounting Officers should always seek approval from NITA-U prior to implementing any other software.

3.2 ICT Governance

IT governance entails leadership, structures, and processes that enable an organization to make decisions to ensure that its IT sustains and extends its strategies and objectives. However, a review of the ICT governance structure of the entities revealed that;

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There were no specific structures that steer and oversee ICT implementation, no approved IT risk management framework/policy, no risk register and business continuity plan, contrary to Section 4.6 of the National Information Security Policy 2014. This was observed in MOES, Lira, Soroti, Gulu and Muni Universities.

Further, most entities were understaffed in the ICT departments for instance, MOES had 07 unfilled vacancies out of 13 established, Muni had 08 positions filled out of 11 leaving 03 unfilled while MUST had no ICT staff establishment at all. Relatedly, some universities like few staff in ICT with required qualifications for example, Kyambogo had 07 of 38 positions in ICT with required qualifications and Soroti had 4 staff out of 17 (23.5%) with required qualifications,

Most Accounting Officers like that of MOES, Gulu, Muni and MUBS explained that specific structures and policies were in draft form awaiting approval. For instance, MOES explained that a new structure for the ICT Division under the current restructuring process has specific ICT Officers for the various aspects of ICT in the F&A Department and coordinates the ICT initiatives which are supported by NITA-U

Understaffing was attributed to inadequate wage bill although there is continued lobbying for additional wage to enable recruitment of staff in the IT Directorate and other Departments/Schools /Faculties.

Relatedly, the Accounting Officer MUBS attributed the absence of a Business Continuity and Disaster recovery to budget constraints because of the money involved but being members of the Research and Education Network of Uganda (RENU), colocation and data center services to its members is an avenue being explored.

The Committee observes that the absence of ICT governance structures impedes the formulation of appropriate ICT policies, strategies and real time upgrade of ICT interventions. In addition, it may lead to misalignment of IT investments with

the overall school strategic objectives. For instance, the absence of an IT risk management framework curtails the organization's ability to detect IT related risks, thereby leading to failures of information systems while, without a proper BC/ DR plan, the organization may face system failure and loss of data without any recovery in the event of a disaster.

The Committee also observes that understaffing impedes effective and efficient service delivery of the universities.

The committee further observed that while most universities had drafts of policies in place, Gulu University still has no business continuity plan, which points to deliberate laxity on the side of the Accounting Officer to institute one

The Committee therefore recommends that all Accounting Officers should in consultation with other stakeholders hastily institute governance policies and structures to effectively manage ICT investments. Those awaiting approval like Gulu University and MUST, should be fast tracked for operationalization

All Accounting Officers should liaise with MoPS/ESC for clearance and ensure hasty filling of vacant positions in the various faculties, departments and units and further engage Parliament and MoFPED for additional wage. Meanwhile, the Accounting Officer of Muni should ensure that a phased manner of recruitment is adhered to as planned.

The Accounting Officer of Gulu university should be held liable for the anomaly and should thus be reprimanded by the PSST and going forward, he should hastily develop a business continuity plan within 3 months from the date of adoption of this report by Parliament.

3.3 Disposals and Decommissioning of ICT Assets

Paragraph 15.11.1 of the TIs, 2017, PPDA Act, 2003 (as amended) and PPDA Regulations, 2014 together with the PFMA, 2015 require MDAs and LGs to

efficiently and transparently dispose assets as recommended.

A review of the assets register of MOES, MUK, MUBS, Soroti revealed that some IT hardware equipment had exceeded the recommended five (5) years useful life, hence were due for disposal while some had IT equipment recommended for decommissioning by board of survey report not disposed.

A case in point is, MOES, which had 430 obsolete IT hardware equipment while Soroti, MUBS and MUK had 1, 826 and 1,417 IT equipment respectively, without a specified value recommended for disposal by board of survey report but not disposed.

The Accounting Officer MOES explained that the ICT department has produced a technical assessment list of ICT equipment due for boarding off and these shall be included in the Board of Survey Report of FY 2022/23.

The rest of the Accounting Officers had varying responses for instance, Soroti explained that the laptop due for disposal had already been recommended to be transferred to the computer Laboratory in the School of Engineering and Technology for practical learning purposes, majorly on repair and Maintenance of Equipment by students of Bachelor of Engineering in Electronics and Computer Engineering and a policy was being developed to facilitate this arrangement

The MUBS Accounting Officer explained that the disposal procedure had commenced while MUK attributed the delay in disposal to the need of more equipment by the University to enable it carry out its new strategic plan that emphasizes the promotion of IT and digitalization of its business

The Committee noted the submissions by the Accounting Officers but observes that, delayed disposal of IT assets leads to further diminution in value and loss to government

Committee Recommendation

The Accounting Officers should subject to the law dispose the obsolete

equipment within 6 months from the date of adoption of this report by Parliament.

The Accounting Officer of Soroti should have the transfer process fast tracked and a report to that effect issued within 30 days from the date of adoption of this report by Parliament.

4.0 Low staffing levels

Majority of the 11 public universities are unable to optimally perform their managerial/administrative functions. Most of them are poorly staffed, averaging at 50 per cent of the required personnel, while others are below 30 per cent.

The Committee noted this worrying challenge in Busitema University where out of the 760 staff establishment; only 222 academic staff are in post, representing 29% staffing level for academic staff. This has forced the university to contract staff on part time basis to supplement the shortfall, in the process incurring an annual cost of UGX.1.3Bn.

At Kyambogo university, out of the 1,671 approved posts for the University, only 928 (55.5%) were filled leaving 743 (45.5%) posts vacant, while at Gulu University, out of the 1,606 approved positions; only 441 posts (27%) were filled, leaving 1,165 (73%) positions vacant.

A review of the staff establishment at UICT showed that only 41 positions were filled out of the established 99 positions, leaving 58 positions vacant. This implies that only 41% of positions are filled i.e. 13 teaching and 27 non-teaching staff

The Committee notes that understaffing has a negative impact on education service delivery and achievement of the Universities' key objective – imparting knowledge and community transformation. Besides, it affects the academic performance of students and the University at large.

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4.0 SPECIFIC OBSERVATIONS AND RECOMMENDATIONS

4.1 Ministry of Education and Sports

1. Payment of acquired land

Instruction 7.7.8 of the Treasury Instruction, 2017 requires the Accounting Officer to implement controls that minimize the risk of fraud and corruption such as carrying out due diligence of payments, based on payee lists and approved supplier claims for payment. Instruction 10.3.1 of further requires Accounting Officer when making commitments for the purchase of goods and services, to initiate the payment process when the goods and services have been delivered or satisfactorily received.

That the entity did not make an overpayment for the compensation for acquisition of 2 pieces of land measuring 5.705 hectares at UGX.1, 810,781,532. However, UGX.938,620,032 was diverted from budget lines 1540-070284-312101 and used to clear the outstanding balance on the purchase of Land.

The Accounting Officer further explained that in the order avoid further accumulation of interest and following the advice of MOFPED to "look within our budget", the repurposed Ministry budget and charged a related item on "non-residential buildings"

The Committee observes that there was no evidence of correspondences for funding Authority & diversion.

The diversion affected the implementation of the activities on budget lines 1540-070284-312101.

The decision to divert for compensation was not based on availability of funds

Diversion of funds not only contravenes the PFMA provisions but it negatively affects the delivery of services and negates the purpose of budgeting.

The Committee thus recommends that the Accounting Officer should be reprimanded by the PSST over diversion of funds and affecting the implementation of other activities.

Going forward, such decisions should be based on the availability of funds and must be spent as per approved budget lines to avoid budget such distortion of the budget.

2. Outstanding Receivables: 2,348,930,185

During the year under Audit, advances to various Education Institutions for Infrastructure development amounting to UGX. 2,348,930,185 remained outstanding.

These were subsequently recognized as accumulated receivables for the year under Audit. Unaccounted-for advances pose a risk of loss of funds through misappropriation.

The Accounting Officer explained that these were multi-year projects, which at the time of audit, the construction works, had not been completed. The stated amount was therefore recognized as receivables in the Financial Statement of the Ministry. However, the works have been completed and accountabilities filed and they have been verified and retired accordingly.

The Committee recommends that the Issue should be dropped.

3. Outstanding Payables: UGX.78, 254,703,720

A review of the Statement of Financial Position and the corresponding Note 24 indicated that payables increased from UGX. 39,452,425,980 in the FY2021/22 to UGX.78, 254,703,720 in the financial year under review, representing an increment of UGX. 38,802,277,740 (198%), which is not sustainable

Management did not make adequate budget provisions for domestic arrears during the financial year under review. Whereas the Ministry had an outstanding obligation of UGX. 39,452,425,980 at the beginning of the financial year, only

UGX.9,925,185,000 was provided for in the budget resulting in a funding gap of UGX. 29,527,240,980.

The Accounting Officer explained that they have engaged MoFPED to lift the budget ceiling for domestic arrears. This will enable the Ministry to settle all outstanding obligations. In the meantime, the Ministry continues to budget for domestic arrears based on the available resource envelope.

However, the amount has reduced to UGX 67,254,703,720 after the release of UGX 11,000,000,000 in the first Quarter of the FY 2022/23.

The Committee observes that the failure to settle domestic areas may result in litigation costs in case the affected parties seek legal redress.

The Committee recommends that the Accounting Officer should keep liaising with MoFPED and Parliament for sufficient budget allocation, and ensure that outstanding payables are settled without further delay.

4. Delayed Completion of Contracts

The contract periods of 5 construction projects under had expired before completion. In addition, out of a combined contract sum of UGX.2,966,331,534, only UGX.1,014,245,153 (34%) had been paid to the respective contractors.

The Accounting Officer explained that following the extension of the contract period for all the 5 contracts, four of these have been completed and are under defects liability period. The High Altitude Training Centre, Teryet is at 95% physical progress with the athletic track, hostel, and kitchen, fencing and dining hall substantially completed. On going are supply/delivery of maintenance equipment, water supply accessories and final electrical connections. It is expected to be complete before the close of the Financial 2022/23.

The Committee observes that there was no status report on the works done rendering the submission incomplete

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Delayed completion of construction facilities in institutions of learning negates the purpose for which the institutions were conceived, which could in turn lead to the non-achievement of intended objectives.

The Committee recommends that the Accounting Officer should engage MOFPED for funding and fast track the completion of works

5. Failure to adequately Budget for Court Awards and Compensations

The Ministry of Education and Sports did not provide an adequate budgetary provision for the settlement of liabilities relating to court awards and compensations of UGX. 22,881,496,579.

The Accounting Officer explained that the Ministry would continue to engage MOFPED to allocate a sufficient budget for domestic arrears in the subsequent Financial Years.

The Committee observes that failure to provide for sufficient budget for the settlement of liabilities results in delayed settlement and further accumulation of interest on the outstanding debt.

The Committee recommends that the Accounting Officer should press MoFPED to ensure adequate resources are allocated to settle arrears.

6. Lack of Private Education Provision Policy

Since the government of Uganda's decision in 1993 to liberalize the education sector, thousands of schools and institutions have been set up by private investors. However, the Ministry of Education did not have a Policy on the provision of Private Education.

The Accounting Officer explained that the development of a Private Education Provision Policy was included in the work plan for FY 2022/23. However, due to insufficient resources in the Financial Year, the Ministry was unable to commence the process of policy formulation.

The Committee observes laxity on the side of the Accounting Officer to develop a Policy to regulate Private Education in the Country, which has rendered it difficult for the Ministry to regulate the conduct of Private Schools such as fees charged and other related activities.

The Committee recommends that the Accounting Officer should budget and liaise with MoFPED for funding to hastily develop a Policy to regulate Private Education in the Country and report to Parliament within 6months from the date of adoption hereof.

7. Delayed Finalization of Planned Policies

During the previous financial year (2020/2021), the Ministry of Education and Sports drafted several policies including the National Inclusive Education Policy; the National Higher Education Policy; the Early Childhood Care and Education (ECCE) Policy; the Education Management Information System (EMIS) Policy; the Instructional Materials Policy; and the School Health Policy.

In the Financial year under audit, the Ministry planned to conclude several policies including the Other Tertiary Institutions Act (UOTIA), 2001; development of policies including the National Curriculum, Assessment, and Placement Policy; School Feeding Policy; Inspection and Quality Assurance Policy at the time of the audit in September 2022, the Ministry had not concluded the developments and issuing of any of the planned policies.

The Accounting Officer explained that the status of the above is as follows.

01. Government White Paper on education.

-The Education Policy Review Commission was established under Legal Notice No. 5 of 2021.

-The process of reviewing the 1992 Government White Paper on Education is on going.

02. White Paper on higher Education.

-Top Management Meeting approved the GWP on Higher Education

-Pending the costing of the Whitepaper and Policy implications.

-Needs a Certificate of financial implication.

03. National Teachers bill.

-The Minister issued drafting instructions to First Parliamentary Counsel to draft the National Teachers' Bill per the approved Principles.

04. Technical and Vocation Education Training Bill. (TVET)

-The Minister issued drafting instructions to First Parliamentary Counsel to draft the TVET Bill per the approved Principles.

05. Technical and Vocational Education and Training Policy.

-Implementation of the policy is ongoing.

-The Department is required to submit quarterly reports on the achievements or status of implementation and this should also capture the challenges being experienced and the proposed measures.

06. Education for sustainable development policy.

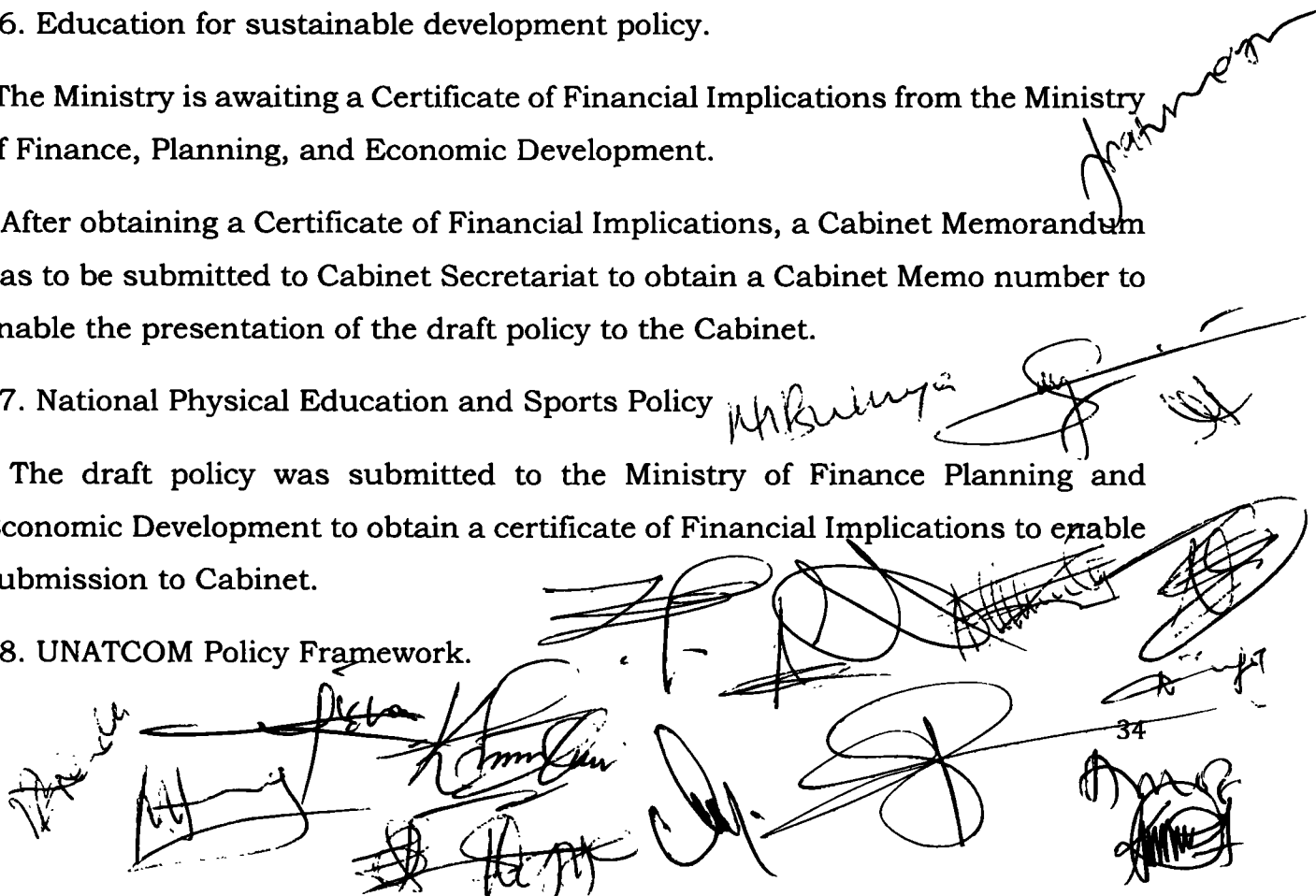
-The Ministry is awaiting a Certificate of Financial Implications from the Ministry of Finance, Planning, and Economic Development.

- After obtaining a Certificate of Financial Implications, a Cabinet Memorandum has to be submitted to Cabinet Secretariat to obtain a Cabinet Memo number to enable the presentation of the draft policy to the Cabinet.

07. National Physical Education and Sports Policy

- The draft policy was submitted to the Ministry of Finance Planning and Economic Development to obtain a certificate of Financial Implications to enable submission to Cabinet.

08. UNATCOM Policy Framework.

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- Draft regulatory Impact assessment (RIA) reports is in place

The Committee observes that the lack of approved policies affects the Ministry's ability to effectively supervise and guide the Education Sector.

The Committee recommends that the Accounting Officer should fast track the conclusion of all policies under development to offer effective oversight over the Education Sector and report to Parliament within 6months from the date of adoption hereof.

8. Delayed Conclusion of the Baseline of Education Census Exercise by UBOS.

The Ministry of Education and Sports (MOES) signed a memorandum of understanding (MOU) with the Uganda Bureau of Statistics (UBOS) on the 5th of August 2019. According to the MOU, the Uganda Bureau of Statistics was to carry out data collection (enumeration) for the comprehensive Education Institutions baseline and complete the exercise by 30th April 2020. UBOS was also required to present the final accountabilities and completion report to the funding parties by July 2020 (the effective period end of the agreement).

An advance of UGX. 5,549,282,800 was transferred to UBOS and by the closure of the Project, 31st July 2020, a total amount of only UGX.1,649,282,800 had been utilized and accounted for leaving an outstanding amount of UGX.3,900,000,000.e

Three years down the road, there has been no census report produced by the Uganda Bureau of Statistics (UBOS) raising doubt as to whether the Ministry will receive value for money for the funds sent to UBOS for the census.

The Accounting Officer explained that the outstanding amount of UGX.3,900,000,000 will be returned to the Ministry in the FY 2023/24 and will be utilised to support the rollout of the Education Management Information System (EMIS). The EMIS will be used to collect the census data and other relevant information at a cheaper cost.

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The Committee observes that delayed completion of the School Census has affected the Ministry's ability to effectively plan for the Sector due to the lack of accurate statistics for learning parameters and may result in cost escalation of the entire census exercise due to the passage of time.

The Committee recommends that the Accounting Officer should hastily follow-up on the outstanding UBOS obligations and further employ all available strategies to have the baseline census concluded to achieve the intended objectives.

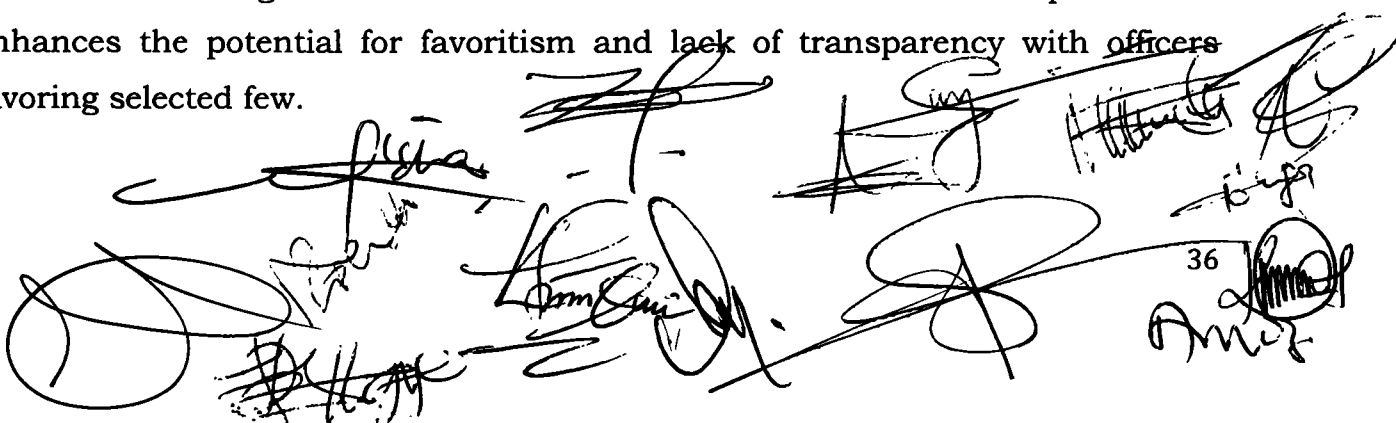
The balance of UGX.3,900,000, should be recovered from UBOS and refunded to the Project within 3 (three) months from date of adoption of this report.

9. Lack of a Scholarship Policy

Review Management of Scholarships at the Ministry of Education and Sports revealed that the Ministry does not have a comprehensive Scholarship Policy to guide its management.

The Accounting Officer explained that the draft White Paper and Policy on Higher Education which provide for the management of scholarships were completed and are ready for submission to Cabinet for approval. However, the Ministry is awaiting issuance of a Certificate of Financial Implications by the Ministry of Finance.

The Committee observes that lack of a Comprehensive Scholarship Policy limits the Country's ability to advance the interest of the Ministry and the Country at large when negotiating for Bilateral Scholarships, which results in unfavorable terms contributing to the underutilization of available scholarships. It also enhances the potential for favoritism and lack of transparency with officers favoring selected few.

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The Committee recommends that the Accounting Officer should hastily follow-up and fast track the issuance of a Certificate of Financial Implications by the Ministry of Finance

10. Planning & Budgeting

Regulation 25 (1) of The National Planning Authority (Development Plans) Regulations, 2018 requires a decentralised planning institution to prepare development plan highlighting the development needs of a the institution. In addition, Instruction 3.9.5 of the Treasury Instructions, 2017 requires the budget estimates to be based on the pre-determined objectives and outputs as provided in the strategic plans of the sector/entity.

The entity acquired 5.71 hectares of Land at UGX 1,810,781,532 in the period under review (2018/19 2021/22) of which 0 hectares were planned in the strategic plans. Out of the planned 5.71 hectares, 5.71 hectares (100%) were budgeted at a cost of UGX 1,810,781,532. However, only UGX. 872,161,500 (48%) was availed and UGX.1, 810,781,532 (207%) was spent on Land acquisition while. UGX. 938,620,032 was diverted from budget lines 1540-070284-312101 and used to clear the outstanding balance on the purchase of Land.

The Accounting Officer explained that these were not planned land acquisitions but rather compensations, which arose during the course of the implementation plan.

The payment for St. Thomas Vocational SS Rubirizi was made in order to avoid further accumulation of interest and Ministry following the advice of MOFPED to "look within our budget" the ministry repurposed its budget and charged a related item on "non-residential buildings".

The Committee observes that the entity undertook an unplanned transaction leading to an unauthorized diversion of UGX. 938,620,032

Unplanned acquisitions may result in sub-optimal expenditure as well as idle chunks of land.

The Committee recommends that the Accounting Officer should be held liable and should, in future, plan and budget for any acquisitions to avoid causing mischarges

11. Non-Involvement of ULC during Land Acquisition

Section 49 (b) of the Land Act, Cap 227, states that: The Uganda Land Commission shall hold and manage any land in Uganda which is vested in or acquired by the Government in accordance with the Constitution. Paragraph 5.2.5 of the GOU Asset Management Framework and Guidelines 2020, issued by the Accountant General requires the Uganda Land Commission to be informed of the land acquisition by other entities so as to update the GOU comprehensive Land register.

The entity acquired 2 pieces of land at a cost of UGX.1, 810,781,532 without notifying Uganda Land Commission.

The Accounting Officer pledged going forward to always seek approval from the Land Ministry Uganda Commission.

The Committee observes that the Ministry has no corporate status and the land should be vested in the name of Uganda Land Commission in accordance with Article 237 of the Constitution and Section of 49 of the Land Act.

The Committee recommends that the Accounting Officer should always notify the Uganda Land Commission and obtain approval before any land acquisition for effective management public land and should have the land in the name of Uganda Land Commission.

12. Failure to Transfer Land into the Custody of ULC

Section 49 of the Land Act Cap 227 requires the Uganda I Land Commission to hold and manage all the land in A Uganda, which is vested in or acquired by the Government including land acquired by the Government abroad.

Instruction 16.13.11 of the Treasury Instruction, 2017 requires that for land, a government entity shall be considered to have control if it has the title. According to M the Instruction, the title of government land is usually with the Uganda Land Commission.

Out of the 3 pieces of land measuring 1 approximately 9.749 Hectares held, the entity did not transfer titles for 2 pieces of land measuring approximately 5.705 Hectares (58%) into the custody of the Uganda Land Commission.

The Accounting Officer explained that the Ministry is liaising with the Ministry of Lands Housing and Urban Development and Local Government names of Uganda Pallisa District to fast track the registration of the land into the Land Commission.

The Committee observes that this is a redundant query since the Ministry is a body corporate, which can own or dispose off land in its name.

The Committee recommends that the Auditor General should liaise with the Solicitor General to give guidance on entities that acquire land like Kabale University

The Committee recommends that Parliament should consider revising sec 49 of the Land Act to allow entities own their land vest in their corporate names.

13. Utilization of Land for Delivery of Service

Instruction 16.13.12 of the Treasury Instruction, 2017 requires that to control an asset, a government entity usually be the predominant user of the asset.

Out of the 3 pieces of land measuring approximately 9.749 hectares held, 1 piece of land measuring approximately 4.044 hectares (41%) without value was not utilized by the entity at the time of audit.

The Accounting Officer explained that the bids for the Construction of the Skills development Headquarter were received on 18th January 2023 and the evaluation was completed and the report submitted to the Ministry's Contracts Committee for consideration.

The Committee observes that un-utilized land is susceptible to encroachment.

The Committee recommends that the Accounting Officer should expedite the planned developments on the cited land.

4.2 SOROTI UNIVERSITY

1. Performance of GoU Receipts

According to the approved budget, the entity was supposed to receive UGX.24.295Bn out of which UGX.24.268Bn was warranted, resulting in an under performance of UGX.0.027Bn. This represents a budget performance of 97.3%.

The entity revised its budget from UGX.18.88Bn to 24.295Bn, and the work plan as provided for by section 17 (3) of the PFMA 2015. The funds in form of a supplementary were meant for the implementation of the following activities, which were never implemented.

Table Showing activities affected by budget cuts

No	Output	Activities	Budget Amount
1	071380 Construction and	Completion of Anatomy Block Phase one	5.957

2	Rehabilitation of Learning Facilities (Universities)	Procurement and Installation of 8(40Ft) Containers
3		Construction of Perimeter Wall at the University
4		Construction of the Kitchen at the Dining Hall

The Accounting Officer explained that the advice of the Auditor had been taken and have prioritized the implementation of such activities in the budget of the FY 2022/2023.

He said that it is true that the projects not been completed as at the end of the year. However, they have now been completed except for Anatomy Block.

The Committee recommends that the Accounting Officer should fast track the completion of the Anatomy Block.

2. Review of Academic Programs

A review of Academic programs revealed that the University had developed a Bachelors of Medical Laboratory Technology Program, which was reviewed by NCHE and a waiting inspection by both NCHE and Allied Health Professional Council. However the University did not have funds to aid inspection of the program facility before its accreditation.

The Accounting Officer submitted that they secured the funds and paid NCHE for the inspection in - relation to the new programs. We are still waiting for this to happen and the Academic Registrar is in touch with them. However, we anticipate some challenge of space because our expectation was that by the time this process concludes, we would have the Anatomy Block completed which is unlikely given that we do not have a budget for infrastructure development in the current financial year.

The Committee observes that the failure to operationalize such programs hinders the overall execution and achievement of the University's mandate.

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The Committee recommends that the Accounting Officer should relentlessly follow-up with NCHE and hastily have the new programs inspected

3. Staffing Position

Section 15(9) of the Uganda Public Service Standing Orders, 2010 mandates the Ministry of public service to determine the structure, terms and conditions of service in Government entities.

A review of the established structure for the university revealed that a number of key positions of Professors, Associate professors, Senior lecturers and Lecturers were still vacant. Out of the established structure of 1,312, only 166 had been recruited representing a percentage of 9%. This indicated that 1,146 staff (91%) positions were vacant. Although the University is open and studies ongoing, the staffing was inadequate in that the available staff can only teach students of 1st to 3rd year courses. The University didn't have funds to enable recruitment of teaching staff for 4th and 5th year students under the courses below;

- Bachelor of medicine and Bachelor of surgery
- Bachelor of Nursing Science
- Bachelor of Engineering in Electronics and Computer Engineering

The Accounting Officer conceded and explained that filling this structure requires funds in terms of wage, which has not been forth coming in the recent past. With the little wage budget that we have, we have recruited some staff in the critical positions. However, they have had a challenge when it comes to recruitment of some academic staff especially at the level of professor and associate professors. These are not easily accessible and Management has now opted to recruit Senior lecturers, lecturers and Assistant Lecturers who can be easily be got and support them to grow through training.

The Committee observes that failure to recruit university staff is attributed to inadequate funding from government. The funding provided does not adequately address the need of a growing University to enhance the numbers of the teaching staff. However, they have been recruiting progressively with increase in number of courses and students.

The Committee recommends that the Accounting Officer should expedite the process of recruitment and ensure that the University structure is filled to allow the university to deliver its mandate.

4. Accreditation of Courses

A review of accredited courses revealed that out of the seven (7) accredited courses; Management had only admitted students in three (3) programs leaving the other four (4) that were accredited in 2016 not enrolled such as;

- BSc with Education (Physics Chemistry, Mathematics and Economics, Biology, Computer Science and Physical Education)
- Bachelor of Mathematics (Major and Minor)
- Bachelor of Economics (Major and Minor)
- Bachelor of Science Accounting Finance and Computing)

The University did not have adequate infrastructure to accommodate the students under these specific courses.

The Accounting Officer explained that indeed, they were continuing to lobby for infrastructure funds for development mainly to provide space for teaching. There is an on-going construction project of the Anatomy block, if completed will provide for more space for the academic programs in the waiting. Unfortunately, no funds have been provided in the current year's budget to finance this project. The Committee observes that in the absence of adequate infrastructure, the University cannot admit the required students as per the approved numbers.

The Committee Recommendations the Accounting Officer should continue lobbying MoFPED for more funding for both development and recurrent

expenditure and fast track the completion of the Anatomy block for proper implementation of University activities.

5. Staff Paid at Rates Outside the Salary Structure

Paragraph 10.23.11 of the Treasury Instructions, 2017 states that the rates of salary and other personal emoluments for members of the established service shall be as authorized in the salary scales published in the estimates, except in the case of contract public officers where the scale shall be as stated in the relevant contract.

On the 21st January 2022 the University Council approved the revised Ministry of public service staff structure for Universities in which positions and salary scales of various officers were harmonized. In the revised structure the scale of M20 was abolished and replaced with M15.

A review of the subsequent payments of staff in the financial year under review revealed that staffs at M15 were still paid salary of M20 despite its abolishment in the FY under review resulting in under payment by UGX. 185,256,275.

The Accounting Officer explained that 37 of the university staff in the category of support staff needed to be harmonized in terms of salary and title as per the establishment structure.

This has partly been done; their salary was harmonized from M20 to m15, which is the baseline pay for all staff in that category.

The harmonization of their titles from cleaners to office assistants is still awaiting the new harmonized establishment structure for all public university pending approval by the ministry of public service.

The Committee observes that payment of staff at rates below the approved rate is irregular and may result into the university accumulating unnecessary arrears.

There is also a risk of unpaid salary not being recognized as payables in the financial statements, thus causing an understatement.

The Committee recommends that the Accounting Officer should ensure that all staff salaries are paid in line with the new structure to avoid creating unnecessary arrears and the possibility of litigation.

6. Delayed Harmonization of Positions against Salary Scales

Positions on the appointment letters of 37 university staff were no longer on the approved structure and there were no letters of re-designation to that effect by issue of new appointment letters upon the coming in place of the new salary structure.

The Accounting Officer explained that this is due to the review of the establishment structures of all public universities being done by the MoPs with a view of coming up with a harmonized structure for all.

The Committee observes that the delayed harmonization of staff position has resulted in payment of staff at rates above their current positions, which is irregular.

The Committee recommends that the Accounting Officer should ensure that all affected staff are re-designated in accordance with the new structure and ensure that all salaries paid are in line with the new structure.

7. Inconsistencies in the University Human Resource Manual

Regulation 1.9.2 of the Soroti University Human Resource Manual of 2017 on salary scales states that: The University shall have a salary scale and structure approved by the University Council. It further states that a member of staff may by his/her experience or responsibilities have his/her salary raised to a higher scale without necessarily being promoted to a higher position. The above regulation had no limit on the extent to which a staff can have salary raised to a higher scale.

The Accounting Officer conceded to the observation and explained that funds have been secured in the current year's budget to procure a consultant to review the manual.

The Committee observes that the inconsistencies hinder competitions for available vacancies, which could lead to staff demotivation.

The Committee recommends that the Accounting Officer should expedite the process of hiring a consultant to review the human resource manual.

8. Delayed Completion of Contract

Paragraph 51(1) of the PPDA (contracts) Regulations requires the Accounting Officer or a person appointed by the Accounting Officer from the user department to manage the contract. As a contract manager, one is expected to prepare a contract management plan, submit a monthly report on the progress or completion of the contract to the accounting officer and give a copy to the procurement and disposal unit in accordance with Regulation 53 of the PPDA (contract) Regulations.

A review of the University procurement files and subsequent payments revealed that the University awarded a contract worth UGX.5,105,080,817 to a contractor for the construction of an Anatomy Block however, the contract was planned to commence on 27/01/2021 and end on 27/02/2022, but the construction was extended up to 9th December 2022. Further the contractor was paid up to a sum of UGX. 4,063,252,493, which is 79.6%.

The Accounting Officer explained that the completion of the Anatomy block had delayed with its latest completion date extended to 9th Dec 2022, which was not also achieved.

Management in consultation with the consultant supervising the project agreed that no further extension should be given to this contractor but rather have the contract terminated. This decision was arrived at after the contractor consistently demonstrated his lack of capacity to deliver the project.

The termination process is under way following the requirements provided in the contract agreement.

At this point, there is still an outstanding advance of UGX. 560,018,025, which is expected to offset the additional works that the contractor has so far done as we conclude the termination. Unfortunately, they don't have funds in the current year's budget to procure another contractor who would complete the project.

The Committee observes that delayed implementation of project as per the planned dates distorts government plans and defeats the objectives for which the project was implemented.

The value of work so far executed excluding preliminaries was UGX. 3,270,332,611, which is 79.99% as per Certificate No.7 issued on 27th June 2022 while the total amount paid to the contractor was UGX. 4,208,590,189 including an outstanding advance of UGX. 560,018,025 yet to be recovered thus, the remaining amount against the contract sum were UGX. 896,490,628.

The Committee recommends that the Accounting Officer should continue lobbying MoFPED for funds to enable the completion of the project.

The Accounting Officer should, with assistance from the Attorney General, recover the outstanding advance of UGX. 560,018,025 within 3 months from the date of adoption of this report by Parliament.

This contractor should be blacklisted from accessing Government contracts for a period of not less than 10years.

9. Disposal of ICT Assets

Paragraph 15.11.1 of the TIs, 2017, PPDA Act, 2003 (as amended) and PPDA Regulations, 2014 together with the PFMA, 2015 require MDAs and LGs to efficiently and transparently dispose assets as recommended. However, 1 IT equipment without a specified value, which was recommended for disposal by board of survey report was not disposed.

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The Accounting Officer explained that the laptop due for disposal had already been recommended to be transferred to the computer Laboratory in the School of Engineering and Technology for practical learning purposes, majorly on repair and Maintenance of Equipment by students of Bachelor of Engineering in Electronics and Computer Engineering. A policy is being developed to facilitate this arrangement

The Committee appreciated the explanation by the Accounting Officer but observes that this explanation was not given to the Auditors at the time of audit and further, there was no evidence to claim.

The Committee recommends that the Accounting Officer should have this process of transfer fast tracked and a report to that effect issued within 30 days from the date of adoption of this report by Parliament.

10. Utilization of Land for Delivery of Service

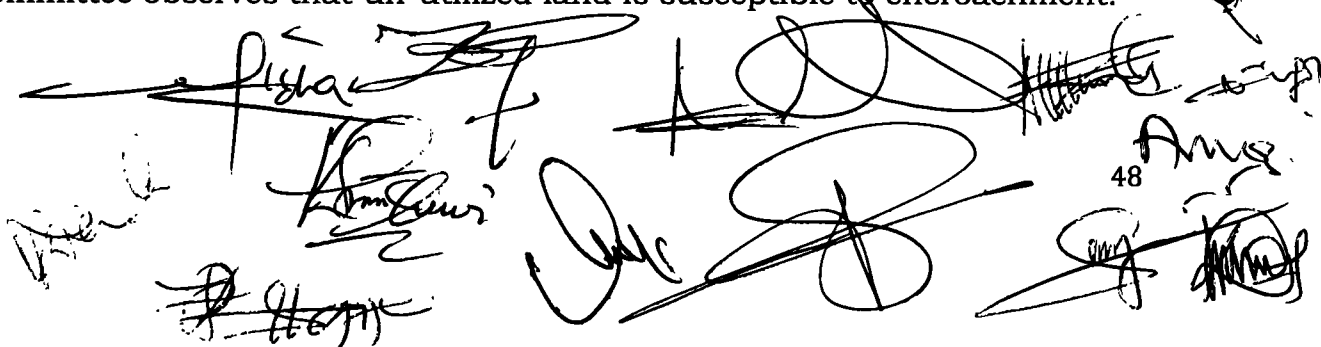
Instruction 16.13.12 of the Treasury Instruction, 2017 requires that to control an asset, a government entity usually be the predominant user of the asset.

1 piece of land measuring approximately 184.3 hectares (80.49%) was used in accordance with the approved purpose set out in the strategic plan. The community contested the piece of land measuring 44.6 acres and its use by the University was limited.

Out of the 2 pieces of land measuring approximately 228.96 hectares held, 1 piece of land measuring approximately 44.6 hectares (19.51%) valued at UGX. 81,480,000,000 were not utilized by the entity at the time of audit.

The Accounting Officer explained that the court ruling on plot 51 was given in the University favor and the entity is in the process of securing an eviction order to remove the illegal occupants and the land will then be available for use by the University without any interference.

The Committee observes that un-utilized land is susceptible to encroachment.



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The Committee recommends that the Accounting Officer should fast track the eviction of illegal occupants to ensure that the land is available for use by the University without any interference and also avert any potential loss of land.

4.3 LIRA UNIVERSITY

1. Delayed Completion of Construction works of the Main Administration Block

On 23rd August 2018, Lira University entered into a Contract Agreement with a firm for the Construction for the Main Administration Block at Lira University at a contract price of UGX16,664,107,531 under the procurement reference No. LU/WORKS/17-18/00009. The contract completion period was three (3) years starting from 11th September 2018 to 11th September 2021, and an extension was made to the contract up to 13th September 2023. A total amount of UGX 783,000,000 was paid to the Contractor after the expiry of the contract and before renewal of the contract extension.

Also, the progress of payment was at only 36% of the contract price and by the time of audit, the construction works had stalled.

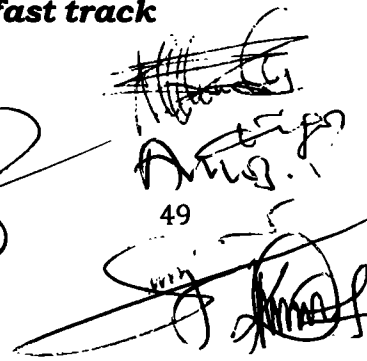
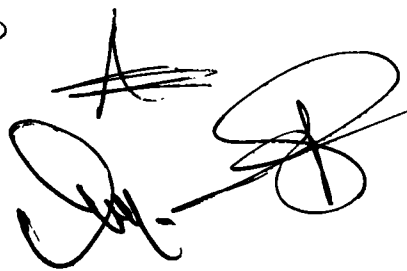
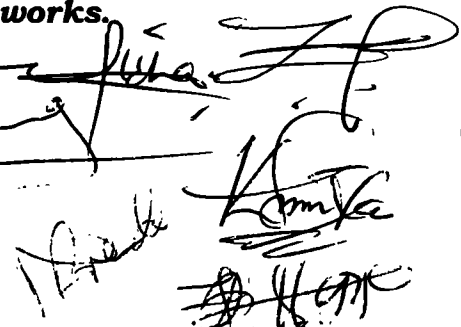


The Accounting Officer explained that an extension was made to the contract up to 13th September 2023, and the file tabled for Committee proof.

The Committee observes that there is a risk that the Contractor may not complete the construction works since the contract expired.

The delayed completion also stifles the efficient and effective operation of the University

The Committee recommends that the Accounting Officer should engage the Contractor to ensure resumption of construction works with new contractual terms in place to safeguard both parties and fast track completion of works.

Accounting Officer



49

2. Unsupported Expenditure for Consultancy Services

On 4th February 2019, the University entered into a Contract Agreement with for the provision of Consultancy services for Supervision of Construction for the Main Administration Block at a contract price of UGX749,884,839 under the procurement reference No. LU/SRVCS/18-19/00001. The consultancy services were to be completed on 4th February 2022. Section 8, GCC 24.1 of the Special Conditions of Contract states the documentation required to support invoices requesting for payment, which include; Monthly and Quarterly construction progress reports including financial aspects to University Team, Site Inspection reports of each inspection to be appended in the monthly reports among others.

The Consultant was paid a total amount of UGX 105,569,838 as payment for Consultancy services for the supervision of the Construction for the Main Administration Block for the period of eleven (11) months from March 2021 to January 2022.

The Consultants' contract expired on 4th February 2022 and no evidence of extension was availed for audit verification. As a result a total amount of UGX63,296,956 was paid to the Consultant after the expiry of the contract. Furthermore, the Consultant had consumed more than 90% of the contract price and yet the construction works of the Main Administration Block had stalled at 36% of works done.

The Accounting Officer explained that the consultant Technology Consult had submitted all the supervision reports to management and these were submitted to the auditors. However, these can still be verified.

Management has attached copies of the reports from the Consultant for all the works certified. Technology Consults Limited and proof of the Solicitor General's Clearance of Contract

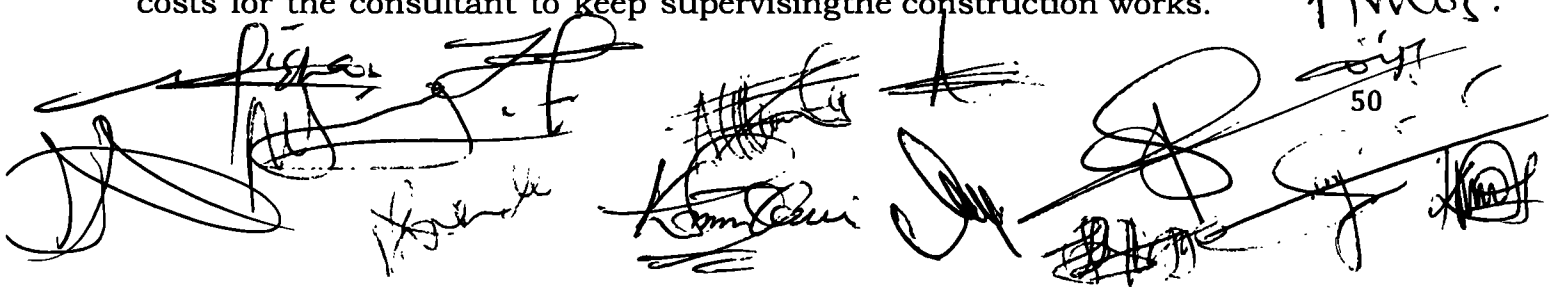
The Committee observes that there is a evidence of overpayment to the consultant in addition to the need for contract variation hence additional costs for the consultant to keep supervising the construction works.

document

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Amos



The Committee recommends that the Accounting Officer should be held liable for any loss that may occur and the PS/ST should reprimand him accordingly.

The Accounting Officer should always take the necessary actions to avoid incurring unnecessary additional costs.

3. Staffing Gaps

Section (A-a), 15 (a) of the Public Service Standing Orders, 2010 mandates the Accounting Officer to determine the structure, terms and conditions of public service in consultation with the Secretary to the Treasury. However, a review of the University's Approved Staff Establishment revealed that only 267 positions out of the approved establishment of 991 posts were filled leaving 724 positions vacant representing a staffing gap of 73%.

No.	POSITIONS	No.	POSITIONS
1	University Librarian	14	Professors
2	Director Human Resource	15	Associate Professors
3	Director Internal Audit	16	Senior Lecturers
4	Director Planning	17	Senior Legal Officer
5	Director Quality Assurance	18	Assistant Manager ICT
6	Estates Manager	19	Deputy Academic Registrar
7	Farm Manager	20	Deputy Dean of Students
8	Human Resource Manager	21	Deputy University Librarian
9	Manager ICT	22	Deputy University Secretary
10	Manager Internal Audit	23	Human Resource Officer
11	Manager Planning	24	Procurement Officer
12	Manager Procurement & Disposal	25	Quality Assurance Officer
13	Manager Quality Assurance	26	Veterinary Assistant

The Accounting Officer attributed staffing gaps to inadequate funding to fill vacant positions in the establishment and this has had a tall order in the

University, as it is forced to rely on Part Time Lecturers to fill the staffing gaps at the faculties. However, management shall continue to include these vacant positions in its annual recruitment plans.

The Committee observes that failure to plan for staff recruitment could affect the effective delivering of the University's mandate.

The Committee recommends that the Accounting Officer should relentlessly engage MoPS and MoFPED to ensure that key positions are filled to address the staffing gaps.

The MoFPED should provide the necessary funding for the recruitment of staff.

4.4 MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

1. Appropriateness of Performance Indicators

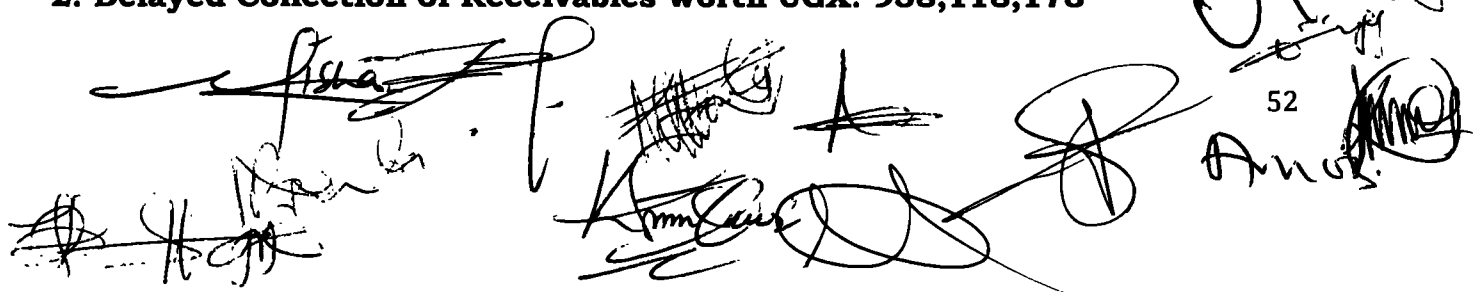
Indicators used to measure performance for some activities would not provide the most appropriate measure of performance. In some cases, the indicators were generic and not specific to the activity while in other cases, management did not provide indicators.

The Accounting Officer explained that management has tried as much as possible to ensure that the performance indicators used to measure performance are appropriate and facilitate accurate assessment of performance.

The Committee observes that the University lacks a planner to guarantee performance measurements through development of indicators

The Committee recommends that the Accounting Officer should appoint a planner and always ensure that performance indicators used to measure performance are appropriate and facilitate accurate assessment of performance.

2. Delayed Collection of Receivables Worth UGX. 958,118,173



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A review of the balance sheet under receivables could lead to loss of revenue to the university. Receivables revealed that receivables worthy Ugx. 958,118,173 had not been paid.

The Accounting Officer said that the delay in the collection of the receivables was a result of the closure of the University due to the Covid -19 pandemic. This led to the failure of students/parents to raise the required funds and consequently, such students could not register, asked for dead years, or absconded.

Ugx. 169,422,960 has been) collected out of the outstanding amount of Ugx. 958,118,173 reducing the balance to Ugx 788,695,213. Mostly postgraduate students (Masters and Ph.D.) whose progress was affected but are now resuming owe the balance. We shall ensure that his money is collected.

While the Committee notes that the covid-19 and its effects was factual, delayed collection of the receivables leads to loss of revenue to the university.

The Committee recommends that the Accounting Officer should hastily institute enforcement for collections and recover these receivables

3. Splitting of Procurements UGX 311,643,492.

Procurements totaling Ugx.311, 643,492-sourced using Micro procurement were split to fit within the set threshold of Ugx.5, 000,000.

The Accounting Officer explained that the university has frame work contracts with the suppliers involved in supply of stationery, toners and cartridges, cleaning materials, garbage collection services, compound maintenance, cleaning services among others and most of the LPO's that appear as split procurements are actually generated to facilitate payments for the call off orders under these framework contracts. Copies of the framework contracts are attached here with.

The Committee observes that the Accounting Officer didn't adhere to the set thresholds when procuring supplies and works and used a method that was aimed at circumventing the procurement law.

The Committee recommends that the Accounting Officer should be reprimanded for the anomaly and going forward should, always ensure that set thresholds are adhered to when procuring supplies and works.

4. Unauthorized Multi-Year Expenditure Commitment

The university entered into a contract worth UGX.8,397,814,309 with a contractor to construct Phase 2, of Faculty of Computer Informatics, for a period of 18 months. Further, funds to pay for this multi-year project were not released as budgeted, an indicator that the Accounting officer did not prior to starting this project engage the Minister of Finance for financial commitments.

The Accounting Officer said that MOFPED was engaged and the project is being handled as a multi- year. Ugx 3.3Bn was provided for the FY 2023/24

The Committee observes that having engaged the MoFPED over this project, the same commitment needs to be regularized by MoFPED.

The failure to provide funds for multi-year project may lead to costs over runs and unnecessary variations as a result of inflation and interest.

The Committee recommends that the Accounting Officer should regularize the commitment created by engaging MoFPED to provide funds.

4.5 MAKERERE UNIVERSITY

1. Registration of leased land

Guideline 8.4.4 of the GoU Asset Management Framework and Guidelines, 2020 requires a schedule of land or any other asset disposed through a lease arrangement to be maintained following the provided format

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Whereas the University leased three (3) pieces of land during the period under review, these pieces of land were not traceable to the lease register.

One lease for the land measuring 3.98 hectares had expired at the time of audit. Besides, the entity did not receive any lease rentals from the leased properties.

The Accounting Officer explained that the University management took note of the Audit recommendation and updated the land lease register accordingly.

The University prioritized land management and management escalated the matter to the University Council level. The Council instituted a Committee on University land to provide policy guidance and oversight on land management at the University.

The land in question is located on two separate plots, namely plot 34-36 FRV216/22 at Prince Charles Drive, Kololo and Plot 40 FRV 216/23 at Prince Charles Drive, Kololo

At the time of audit, the lease dates had not been accurately captured in the lease register. However, management has updated the register and the university received lease rental payments from the lease since it is still valid.

The Committee observes that failure to have an updated leased land register affects the University's ability to properly manage public land, which may result into fraud.

There was improper management of the leased land and the leasing process coupled with negligence of duty by the Accounting Officer to accurately capture in the lease register

University has not been following the GoU asset management framework and guidelines 2020

The Committee recommends that the Accounting Officer should strengthen internal controls on land and lease management

The Accounting Officer should ensure that the committee that was appointed should always submit quarterly reports to parliament for easy follow up of the activities

2. Outstanding Receivables

UGX 959,975,856 was due from rental income attributed to University tenants.

The Accounting Officer explained that the outstanding rent emerged after tenants raised their liability to meet the obligations accrued during the covid 19 lock downs.

The University instituted negotiations with the tenants to settle the outstanding bills in a phased manner following the reopening of the economy. To date, a sum has been recovered and other tenants have indicated a commitment to settle their obligations.

The Committee observes that the figures of the entity and that of the Auditor General were not reconciling

Only one tenant (prime media) had filled the negation details with the University

The last payment was made on 1/2/23 implying that since then no rental fees have been paid

While this is attributed to the Covid-19 effects, the Accounting Officer was also lax in instituting recovery measures thus leading to accumulation of receivables

The failure to recover all receivables negates the implementation of planned activities due to reduced revenue

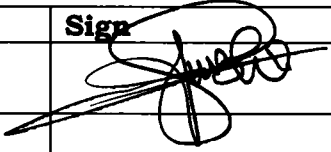
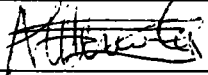

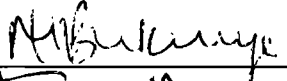
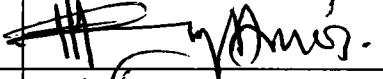
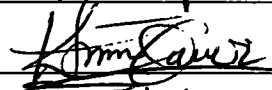


The Committee recommends that the Accounting Officer should reconcile the varying figures and provide a justification

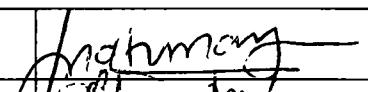
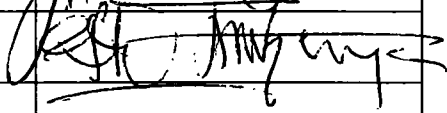
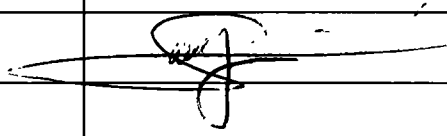
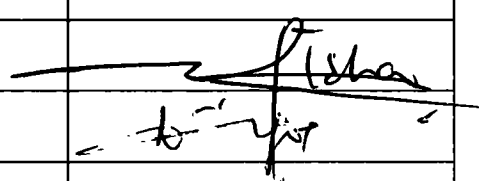




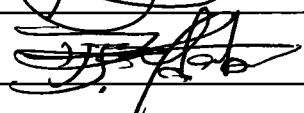
The Accounting Officer should fast track the complete recovery of receivables

3. Procurement, Disposal and Decommissioning of ICT Assets

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**LIST OF MEMBERS ENDORSING THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE -
CENTRAL GOVERNMENT ON PUBLIC UNIVERSITIES MISSIONS FOR THE YEAR ENDED
30TH JUNE 2022**

S/n	Name	Constituency	Sign
1.	Hon. Lubega Medard Sseggon	Busiro East	
2.	Hon. Basalirwa Asuman	Bugiri Municipality	
3.	Hon. Adriko Yovan	Vurra County	
4.	Hon. Atyang Stella	DWR Moroto	
5.	Hon. Angura Fredrick	Tororo County South	
6.	Hon. Afidra Olema Ronald	Lower Madi County	
7.	Hon. Atima Jackson Li-Buti	Arua Central	
8.	Hon. Bataringaya Basil	Kashari North County	
9.	Hon. Bukenya Michael Iga	Bukuya County	
10.	Hon. Okot John Amos	Agago North County	
11.	Hon. Kyooma Xavier	Ibanda North	
12.	Hon. Solomon Siliwany	Bukooli Central	
13.	Hon. Nandala Mafabi	Budadiri West	
14.	Hon. Okin P. P Ojara	Chua West County	
15.	Hon. Denis Onekalit Amere	Kitgum Municipality	
16.	Hon. Bob Okae	Kwania North	
17.	Hon. John Paul Lukwago Mpalanyi	Kyotera County	
18.	Hon. Sarah Opendi	DMP Tororo	
19.	Hon. Sam Kavuma (Maj. Gen)	UPDF Rep	
20.	Hon. Kyebakutika Manjeri	Jinja District	
21.	Hon. Mawanda Micheal. M	Igara East	

22.	Hon. Natumanya Flora	DWR Kikube	
23.	Hon. Kwezira Eddie Wagahungu	Bukimbiri County	
24.	Hon. Lematia John	Ayivu West County	
25.	Hon. Paparu Lillian Obiale	DWR Arua	
26.	Hon. Modoi Isaac	Lutseshe County	
27.	Hon. Ninsiima Boaz Kasirabo	Kooki County	
28.	Hon. Otiam Emmanuel Otala	West Budama	
29.	Hon. Rutahigwa Elisa	Rukungiri Municipality	
30.	Hon. Ruyonga Joseph	Hoima West County	
31.	Hon. Nsegumire Muhammad Kibedi	Mityana North	
32.	Hon. Begumisa Mary	DWR Ssembabule	
33.	Hon. Kugonza Emely	Bunyaja East County	
34.	Hon. Lolem Micah Akasile	Upe County	
35.	Hon. Lokwang Hillary	Ik County	
36.	Hon. Mugabi Susan	DWR Buvuma	
37.	Hon. Lukyamuzi David K	Busujju County	
38.	Hon. Nabukenya Brenda	DWR Luweero	
39.	Hon. Kyebakutika Manjeri	Jinja District	
40.	Hon. Mpuuga Mathias	Nyendo-Mukungwe County	
41.	Hon. Chemutai Everlyn	DWR Bukwo	
42.	Hon. Aogon Silas	Kumi Municipality	
43.	Hon. Zijjan David Livingstone	Butembe County	
44.	Hon. Museveni William	Buwekula County North	

45.	Hon. Kinyamatama Suubi Juliet	DWR Rakai	
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