

PARLIAMENT OF THE REPUBLIC OF UGANDA

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS (COMMISSIONS,
STATUTORY AUTHORITIES & STATE ENTERPRISES) ON THE REPORT OF
THE NATIONAL ANIMAL GENETIC RESOURCE CENTRE AND DATA BANK
OF FOR FINANCIAL YEAR ENDED 30TH JUNE, 2022**

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Office of the Clerk to Parliament
Parliamentary Building, Kampala

October, 2023

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1. INTRODUCTION

In accordance with Article 163(5) of the Constitution of the Republic of Uganda, 1995, Rule 181(2) of the Rules of Procedure of Parliament, this is the Report of the Committee on Public Accounts (Commissions, Statutory Authorities & State Enterprises) –PAC (COSASE) on the Report of Auditor General on the Financial Statements of the National Animal Genetic Resources Centre and Data Bank (NAGRC & DB) for Financial Year ended 30th June, 2022.

2. BACKGROUND

The Report of the Auditor General was laid before Parliament on 19th January, 2023, and referred to the Committee in accordance with Rule 181(4) & (5).

3. METHODOLOGY

In the consideration of the Report, the Committee:

- a) Held meetings with:
 - i. The management of NAGRC & DB
- b) Reviewed various documents including:
 - i. The Report of the Auditor General on the Financial Year ended 30th June, 2022;
 - ii. Responses to the queries from the management of NAGRC & DB.

4. FINDINGS, OBSERVATIONS, AND RECOMMENDATIONS

1. Implementation of the approved budget

The entity had an approved budget of UGX.73,362,161,639 out of which UGX.72,762,071,309 was warranted.

1.1 Revenue Performance

Performance of Non-Tax Revenue (NTR)

The Auditor reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2021/2022 and noted that the entity budgeted to collect NTR of UGX.1.56Bn during the year under review. Out of this, UGX.2.629Bn was realized, representing a performance of 169%.

The Accounting Officer explained that the main source of NTR was the sale of livestock and the sale follows a generational cycle of cultivate assets, and in the financial year under review the cycle had matured which explains the high return of NTR. He submitted that the sales had been expected to be low owing to the generational life cycle, and the anticipated steep decline in the entity's animal genetic products due to the after effects of the Covid-19 pandemic.

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Observation

The Committee observed that unrealistic NTR estimates at vote level result in unrealistic NTR estimates at treasury level which negatively affects the credibility of the budget.

Recommendation

The Committee recommends that the Accounting Officer should comprehensively analyse the entity revenue sources and projections at the time of budgeting in order to develop more realistic NTR estimates.

Performance of GoU receipts

According to the approved budget, the entity was supposed to receive UGX.73.362Bn out of which UGX.72.762Bn was warranted, resulting in a shortfall of UGX.0.6Bn. The shortfall represents 0.82% of the approved budget.

The funds that were not warranted were meant to facilitate the implementation of a number of activities, which were either partially implemented or not implemented at all.

Table 1: Activities that were affected by budget cuts

N o	Out-put	Activity	Budget Amount (Bns)	Purpose
1	15601: Human Resource management & development	Travel Abroad	0.03	Funds were meant to build capacity of NAGRC staff through benchmarking.
2	15605: Monitoring and evaluation	Workshops and Seminars	0.02	Enhance the capacity of the M&E department to conduct monitoring and evaluation of NAGRC&DB interventions
3	15630: Development and maintenance of a National Livestock Registry and National Data Bank	Workshops and Seminars	0.3	Participation in the review of the Animal Breeding Act
4	15603: Promotion and development of regional & international relations	Travel Abroad	0.19	Creation of partnerships for livestock breeding and production technology development
5	15630: Development and maintenance of a National Livestock Registry and National Data Bank	Court Awards	0.06	Compensation to former Executive Director which was duly done, though over-budgeted.
	Total		0.6	

The Accounting Officer explained that the agency suffered government-wide budget cuts as a result of the after effects of Covid-19. Resultantly, budgets for travel abroad, seminars, and workshops were frozen.

Observations

The Committee observes that:

- i. the deficit in GoU receipts resulted in the failure to implement planned activities;
- ii. the failure by MoFPED to allocate the resources appropriated by Parliament distorts planning, usurps the powers of Parliament to appropriate, and undermines the implementation of the National Development Plans;
- iii. under Section 15 (1) of the Public Finance Management Act, the Secretary to the Treasury can only issue annual cash flow plan of government based on procurement plans, workplans, and recruitment plans approved by Parliament.

Recommendations

The Committee recommends that:

- i. ***the Accounting Officer should liaise with MOFPED during implementation of the work-plan to ensure that GoU funds are released as planned and roll over the unimplemtned activities;***
- ii. ***the Ministry of Finance should adhere to the Appropriation Act as passed by Parliament.***

1.3 Implementation of outputs and activities

The Auditor General assessed the implementation of a sample of two (2) outputs that had been fully quantified with a total of four (4) activities worth UGX.7.5Bn and noted that:

Only one (1) output with one (1) activity and expenditure worth UGX.2Bn was fully implemented.

One (1) output with three (3) activities worth UGX.5.5Bn was partially implemented. Out of the three (3) activities, the entity fully implemented one (1) activity; while two (2) activities were partially implemented. For example, the Agency did not implement the following planned activities despite having received the required funds.

- i. Establishment of fish feed plant.
- ii. Establishment of the animal feed production, processing, packaging and storage facilities on NAGRC & DB Centre farms.

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The Accounting Officer explained that the two activities were phased constructions of animal feed support infrastructure whose implementation was planned to be completed in FY 2023/24.

Observations

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

Recommendations

The Committee recommends that the Accounting Officer should:

- i. always ensure that activities and outputs are implemented in a timely manner;**
- ii. fast track the implementation of all pending activities and report back to Parliament within six months from the date of adoption of this report.**

1.4 Diversion/Mischarges: UGX.470,003,354

From a sample of transactions reviewed, the AG noted that funds to the tune of UGX.470,003,354 were irregularly diverted from the activities on which they were budgeted and spent on other activities without seeking and obtaining the necessary approvals.

The Accounting Officer explained that previously, the budgeting codes were restrictive and not fully accommodative of the full range of the unique operations of the agency. He submitted that some of the items were budgeted for under different heads. He explained that the budgeting codes were subsequently changed and new sub-set codes catering for a specific item were introduced, and mischarges would not re-occur.

Observation

The Committee observes that diversion of funds is contrary to Section 22 of the Public Finance Management Act and negatively affects the delivery of services and negates the purpose of budgeting.

Recommendation

The Committee recommends that management should always ensure that charging of expenditure is based on the expenditure classification and coding as defined by the chart of Accounts.

1.5 Delivery of services from implemented activities

The Auditor General undertook procedures to establish if activities were undertaken in a timely manner, were of expected quality and quantity, and if citizens were getting the expected services. In addition, the Auditor General

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assessed if the works/services were delivered at reasonable costs. Below is a summary of what was observed:

The Auditor General noted that a number of the activities were not implemented in time.

The Accounting Officer explained that the partially completed activities were phased constructions of animal feed production support infrastructure of floating fish plant and grain storage facilities whose implementation is expected to be completed in FY 2023/24. He submitted that the construction was at 75% completion.

Observation

The Committee observes that the failure to implement the planned activities in time negatively impacted service delivery.

Recommendation

The Committee recommends that the Accounting Officer should fast-track implementation of the planned activities.

2. Management of Public land

2.1 Encumbrance on Public Land

The Auditor General noted that out of the 16 pieces of land measuring approximately 55,169 hectares held, 5 pieces measuring approximately 43,495.4 hectares had encumbrances in the form of encroachment by the local population.

2.2 Titling and Transfer

The Auditor General noted that all the 16 pieces of land measuring approximately 55,169 hectares the entity held (100%) did not have land titles.

The Accounting Officer explained that the entity continues to undertake a surveying, mapping and titling process to establish boundaries of all its institutional lands and address the issue of encroachers through the courts of judicature. He stated that the entity had encountered challenges including hostile communities and the need to cancel titles that are fraudulently procured.

Observations

The Committee observes that:

- i. encumbrances hinder management's ability to utilize the land and pose a risk of loss of land;
- ii. lack of Land titles may result into encroachment, disputes and loss of public land;

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- iii. given the enormous size of the land owned by the entity, supervision of the boundaries is difficult.

Recommendations

The Committee recommends that the Accounting Officer should:

- i. **resolve all forms of encumbrances to ensure uninterrupted utilization of land for service delivery;**
- ii. **expedite the process of acquiring land titles and, where Uganda Land Commission is the registered proprietor, they should register the entity as the user within six months from the date of adoption of this report;**

3. Outstanding Domestic arrears

The Auditor General noted that during the year under review management did not adhere to the commitment control system, which deters the Accounting Officer from committing Government beyond the available resources. As a result, the entity had arrears to the tune of **UGX.1.308Bn** which was an increment of 4.4% from the prior year arrears balance of **UGX.1.25Bn** as shown in the table below:

Table Showing trend of domestic arrears for the last four years

No.	Year End	Amount (UGX)	% increase
1	30 th June, 2018	149,453,658	-
2	30 th June, 2019	335,182,588	124.3%
3	30 th June, 2020	335,693,932	0.2%
4	30 th June, 2021	1,253,580,471	273.4%
5	30 th June, 2022	1,308,360,418	4.4%

The Accounting Officer explained that the arrears were incurred as a result of an emergency response to foot and mouth disease outbreak in cattle and PPR in goats, which have high fatality rates, on various NAGRC&DB farms and ranches. He submitted that the arrears arose because payment to Kibubbu Agro Suppliers for various supplies was halted by the State House Anti-Corruption Unit. However, upon the completion of the investigation, the arrears were cleared for payment by the Ministry of Finance, Planning & economic Development.

Observations

The Committee observes that:

- i. continued incurrence of domestic arrears adversely hampers budget performance in the subsequent year as outputs anticipated in the appropriated budget cannot be attained due to settlement of the arrears;
- ii. longstanding arrears incur interest charges which lead to nugatory expenditure;

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incurring long standing arrears and is contrary to Section 21(2) of the Public Finance Management Act, 2015 which prohibits votes from taking any credit from any local company or body unless it has no unpaid domestic arrears from a debt in a previous financial year; and it has capacity to pay for the expenditure from the approved estimates as appropriated by Parliament for that year;**Recommendation**

The Committee recommends that the Accounting Officer should adhere to the government commitment control system and comply with Section 21(2) of the Public Finance Management Act, 2015.

4. Loss of Livestock through death and theft

The Auditor General reviewed the livestock records based on a summarized report of submissions from several farms and noted that during the year, 920 cattle, 521 goats and 1 pig estimated at UGX.0.33Bn were lost through death and theft. The computation was done using estimated average disposal rates at the various farms multiplied by the number of lost animals as detailed in the table below:

Table: Showing animal losses through theft and death

S/n	Farm/ Ranch	Livestock	Death	Theft	Total death and theft	Estimated Average disposal rate at farm (UGX)	Estimated Financial Loss (UGX)
1	Njeru	Cattle	19	0	19	800,000	15,200,000
		Pigs	0	0	0	120,000	
		Goats	16	0	16	120,000	1,920,000
2	Lusenke	Cattle	10	0	10	300,000	3,000,000
3	Kasolwe	Cattle	24	2	26	180,000	4,680,000
		Goats	53	1	54	120,000	6,480,000
		Pigs	1	0	1	250,000	250,000
4	Bulago	Cattle	1	0	1	200,000	200,000
		Goats	13	0	13	120,000	1,560,000
5	Aswa	Cattle	59	1	60	250,000	15,000,000
6	Maruzi	Cattle	64	6	70	350,000	24,500,000
		Goats	68	0	68	100,000	6,800,000
7	Nshaara	Cattle	378	0	378	278,478	105,264,684
		Goats	51	0	51	100,000	5,100,000
8	Rubona	Cattle	44	0	44	250,000	11,000,000
		Goats	26	0	26	100,000	2,600,000
9	Ruhengyere	Cattle	248	12	260	250,000	65,000,000
		Goats	258	0	258	150,000	38,700,000
10	Sanga	Cattle	32	0	32	250,000	8,000,000
		Goats	34	0	34	150,000	5,100,000
11	LES	Cattle	20	0	20	250,000	5,000,000
		Goats	1	0	1	149,916	149,916
		Pigs	0	0	0	1,500,000	
		Total	1420	22	1442		325,504,600

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The Auditor General also observed that mortality rate on cattle alone represents 63.3% of total losses registered and most notable are the deaths at Nshaara and Ruhengyere.

The Accounting Officer explained that the loss of livestock was majorly due to the prolonged drought which severely diminished the pasture and water; the outbreak of foot and mouth disease and PPR among cows and goats respectively; ingestion of poisonous species in Kasolwe; animal theft by encroachers; and wild animals in Nshara which borders Lake Mburo National Park.

The Accounting officer submitted that several steps had been implemented including: the establishment of U-shaped biosecurity ramps with gates; extensive fencing of NAGRC&DB estates; extensive bush clearing activities for establishment of high-grade pasture and legumes; engagement of the Ministry of Agriculture, Animal Industry and Fisheries to ensure timely procurement and distribution of FMD vaccines, among others.

Observation

The Committee observes that continued loss through death and theft of animals leads to loss of government biological assets and government revenues.

Recommendations

The Committee recommends that management should:

- i. ensure full implementation of the mentioned interventions to minimize these losses;**
- ii. submit a report to Parliament on the implementation of the interventions within six (6) months from the date of adoption of this report;**
- iii. conduct an investigation into the loss of animals and bring to book all those culpable within six (6) months after the adoption of the Committee Report.**

5. Status of Outstanding Letters of Credit(LCs)

From the review of the entity's records, The Auditor General noted that funds worth **UGX.14,363,137,885** were held in letters of credit as at 30th June 2022 and all related contracts awarded during the previous financial years ranging from as far as Financial Year 2018/19. A further review of the LCs revealed the following:

5.1. Inspection Status of Projects held under prior year outstanding LCs

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Audit inspection of projects under prior year outstanding Letters of credit revealed that although all the funds are secured, implementation of the various projects and supplies was inadequate as explained below;

- Out of one hundred and two (102) projects/supplies, fifty-one (51) were completed but with a number under defects liability period, thirty-eight (38) projects were delayed, two (2) were incomplete yet all funds had been paid out, two (2) had stalled and nine (9) had not started for a period of more than one financial year.
- There was no evidence to show that performance security worth **UGX.132million** had been executed for the abandoned works/supplies and whether recoveries for the overpaid works that were incomplete had been made by the time of inspection. Details are as per the table below;

Table showing cases where performance securities have not been recovered under prior year LCs

No.	Reference	LC Beneficiary	Initial Amount (UGX) Bns	Description of procurement	Closing Balance FY 21-22 (Bns)	Status of Completion
1	991LCLC181780002	SKAS Projects Limited	0.198	Hostel at Ruhengyere	0.198	Stalled
2	991LCLC211750053	SN Bloyd Uganda Limited	0.299	Construction of a farm gate, low-cost security house and U-shaped bio security Ramp	0.21	Stalled
3	991LCLC201750016	M/S La-Seta Enterprises Limited	0.14	Construction of pig growers sty at Lusken stock farm	0.14	Not Started
4	991LCLC202690002	The Architectur e Atelier	0.178	Construction of Buck Stud at Lusken Stock Farm	0.178	Not Started
5	991LCLC211750038	Enel	0.203	Construction of farm access roads totaling to 4km at Bulago stock farm	0.203	Not Started
6	991LCLC211750011	Drescot	0.301	Provision of fencing services at 1.5m spacing for 40km at Nshaara ranch and 100km at Aswa ranch	0.301	Not Started
Total			1.319			

The Accounting Officer explained that the timely implementation of the projects was impeded by the Covid-19 pandemic and its associated effects as well as the spike in the cost of construction materials nationwide.

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He informed the Committee that project 6 was completed, while 1 was a long standing construction project whose works valuation had been completed, the corresponding certification done and accounts closed; project 2 was ongoing following budget neutral engineering design changes to facilitate a bio-secure entrance; and project 3 was ongoing following an unprecedented rise in water levels along the Nile Basin.

Observation

The Committee observes that the failure to complete the projects hampers service delivery because of the delay to obtain the anticipated benefits.

Recommendations

The Committee recommends that the Accounting Officer should:

- i. **fast track implementation of the delayed projects enhance project management and revise the planned completion dates;**
- ii. **undertake efforts to recover liquidated damages for the stalled projects and those not started or deliveries made more than a year after contracting.**

1.1 Delivery of services from prior year outstanding LCs

The Auditor General undertook procedures to establish if implementation of activities from prior year outstanding LCs were undertaken in a timely manner, were of expected quality and quantity, and if citizens were getting the expected services and noted the following:

Table showing Extent of service delivery from performance of prior year LCs

N o.	Activity details	Total expenditure (UGX) "Bns"	Summary of findings	Conclusion regarding service delivery	Management Response
1	Consultancy services to design, develop, install, commission and maintain an integrated web-based Livestock management system and Hardware	0.46	<ul style="list-style-type: none"> Initial project completion date was 15th October, 2021. Project still under design phase yet at the time of submission of inception report (26th August, 2021), the project was to be delivered within a period of 14 weeks, hence delays of over a year. 	<ul style="list-style-type: none"> The anticipated benefit of having a National Livestock Management Information System for reliability of information on identification, numbers and location of animals have not been attained due to project delays. 	<ul style="list-style-type: none"> Under this acquisition, the lead software developer of the acquired consulting firm succumbed to the corona virus in the deadly second COVID-19 pandemic and as such, this set back

2	Consultancy services for surveying, mapping and titling of Eastern and mid-north NAGRC&D B Centre farms	0.078	<ul style="list-style-type: none"> The project was awarded to Hours Engineering and funds placed under LCs with reference 991LCLC211750045 and an Initial amount of UGX. 136,426,290. The completion date was for 24th January, 2022 and thus the timeliness of the activity have not been attained. 	<ul style="list-style-type: none"> The anticipated benefit of ensuring that there is no encroachment, disputes and loss of public land has not been achieved because the titling process has not yet been finalized and titles not produced for NAGRC&DB Land. 	<p>delayed timely implementation.</p> <ul style="list-style-type: none"> Under this acquisition, surveying and mapping are practically complete and the corresponding survey reports have been submitted. It is noteworthy that titling involves Uganda Land Commission which at the time of completion of the aforementioned surveys, still faced administrative challenges.
3	Construction of junior staff houses at Maruzi ranch	0.224	<ul style="list-style-type: none"> The project was awarded to Jvckon Limited and funds placed under LCs with reference 991LCLC211740011 and an initial amount of UGX. 397,280,085. The completion date was for 22nd January, 2022 and thus the timeliness of the activity has not been attained. 	<ul style="list-style-type: none"> The anticipated benefit of having staff housed at the ranch location for ease of work has not been attained due to project delays and thus staff have to rent homes in towns far away from their location of service. 	<ul style="list-style-type: none"> The site handover of this acquisition was delayed by restrictions on cross-district border travel occasioned by the deadly second wave of the covid-19 pandemic. As such, the intended project start date was surpassed by up to three months.

The Accounting Officer explained that the web-based livesock management system was delayed by the outbreak of the Covid-19 pandemic, but was subsequently completed and was being test-run. He further explained that the

consultancy services for surveying and mapping were continuing in order to deter encroachers, while many of the activities, which were being implemented in a phased manner, were awaiting the provision of the agency's development budget.

Recommendation

The Committee recommends that the Accounting Officer should undertake measures to improve the level of service delivery by the entity.

6. Human Resource Issues

6.1. Excess Staffing beyond structure

The Auditor General observed that the current NAGRC & DB approved staff structure and establishment provides for 333 positions, however, there are 430 positions filled, with some positions over filled and others under staffed.

The Accounting Officer explained that the staffing challenges were mainly due to Ministry of Finance ceilings on wage and Ministry of Public Service restrictions on technical staff recruitment. He submitted that the overstaffing in general support staff positions was a trade-off on the technical staff, because farm management requires big numbers of stockmen due to the increasing number of stocks. He explained that through a professional HR agency and institutional management consultancy, the entity undertook a comprehensive human resource assessment encompassing job descriptions, relevancy and functionality to guide the recruitment. As a result, more stockmen were recruited instead of filling some of the technical positions, given the resources available and the nature of business of the entity.

Recommendation

The Committee recommends that the Accounting Officer should expedite this human resource review process and ensure that the issue of excess staff beyond the structure is addressed

6.2 Staff in acting capacity

The Auditor General observed that seventeen (17) staff have been acting in higher responsibilities for a period in excess of the allowable six (6) months, some upto 3 years without any clear justification by management.

The Accounting Officer explained that this issue was occasioned by interdiction of officers from duty following investigations by the State House Anti-Corruption Unit (SH-ACU) and replacement of staff on interdiction who were still undergoing prosecution by courts of law would not be possible in the circumstances. He submitted that the matter had been brought to the attention of the Board and were awaiting conclusion of the court cases.

Observation

The Committee observes that keeping staff working in acting capacity for long leads to work overload and loss of morale which affects output from the concerned staff and is contrary of the Public Service Standing Orders, 2021.

Recommendation

The Committee recommends that the Accounting Officer should comply with the Public Service Standing Orders and promptly dispose .

7. Management of IT Investments

7.1 Procurement/Development and Use of Software/Licenses (IT Systems) and Equipment

During the audit of NAGRC &DB, the Auditor General observed the following;

One (1) IT system i.e. Integrated web-based Livestock Management System (ILMIS) procured at UGX.1.15Bn was not implemented within the required timelines as specified in the inception reports/contracts. The system was still under design yet at the time of submission of inception report (26th August, 2021), the project was to be delivered within a period of 14 weeks from the time of inception resulting in a delay of over a year.

As a result, the Auditor General could not confirm if the system meets the needs of the users since it had not yet been fully implemented.

The Accounting Officer explained that the delays in the implementation of the system were occasioned by the untimely loss of the lead software developer at the contracted firm to Covid-19. However, the system was completed and test-running was ongoing.

Observation

The Committee observes that delays in implementation of ICT System and Equipment may lead to increased costs and loss of public resources.

Recommendation

The Committee recommends that the Accounting Officer expedites the installation of the system so that the anticipated benefits can be realised.,

7.2 ICT Governance

A review of the ICT governance structure of the entity revealed that:

- i. The entity has filled 2 (33%) positions out of the 6 in the ICT staff establishment.

- ii. Internal Audit had never reviewed the ICT systems that produce financial statements and neither had they received adequate training to enable them interrogate or review the systems.
- iii. There was no approved IT risk management framework/policy at the entity, and risk register.
- iv. There was no business continuity plan, contrary to Section 4.6 of the National Information Security Policy 2014.

The Accounting Officer submitted that the disposal list was cleared by the board and physical inspections at the different locations were done, and a comprehensive public disposal process would be completed by the end of Q2 of FY 2023/24.

Recommendation

The Committee recommends that the Accounting Officer institutes governance policies and structures to effectively manage ICT investments in consultation with other stakeholders.

8. Failure to recover Withholding Tax- UGX.330,349,408

Section 120(1) of the Income Tax Act requires all MDA's to withhold tax from suppliers at the rate of 6% of the aggregate sums and exempt agricultural supplies. Section 124(1) of the same Act requires a withholding tax agent to remit the tax within fifteen days after month end. Agricultural supplies mean the supply of produce of agriculture (coffee, cotton, sugar cane, tea, tobacco, cocoa, etc.), livestock and livestock products, poultry and poultry products, fruits and vegetables, horticulture products, fish and aquaculture products, floriculture products, viticulture products and silviculture products. However, agricultural supplies do not include processed agricultural products.

The Auditor General's review of payments to suppliers revealed that withholding tax to the tune of UGX.0.33Bn from payments worth UGX.6.25Bn was not recovered for onward remittance to URA, contrary to the regulations. A summary is in table below.

Un-remitted withholding tax

No	Supplier	Amount paid	6% WHT	WHT deducted	WHT outstanding
1	Brand Hub Ltd	153,600,000	9,216,000	2,520,000	6,696,000
2	Area Plan Consults Limited	676,560,000	34,401,356	22,579,681	11,821,675
3	Bull Agri Supplies Limited	1,112,637,000	66,758,220	0	66,758,220
4	Cyclops Technologies Limited	135,687,610	8,141,257	0	8,141,257

5	Cyclops Technologies Limited	132,352,384	6,729,782	3,473,511	3,256,271
6	Cyclops Technologies Limited	49,527,341	2,518,339	1,366,644	1,151,695
7	Danlicos (U) Ltd	21,950,000	1,317,000	0	1,317,000
8	Dynamic Cleaning Services Ltd	3,871,999	232,320	0	232,320
9	Dynamic Cleaning Services Ltd	1,770,000	106,200	0	106,200
10	J I T Forwarders Ltd	11,576,918	694,615	0	694,615
11	Joy Tour and Travel Limited	182,163,600	10,929,816	1,800,000	9,129,816
12	Kmax Logistics Limited Single	488,013,640	29,280,818	0	29,280,818
13	The Leading Edge Investment Limited	173,812,500	10,428,750	3,432,563	6,996,187
14	The Was Company Limited	2,763,792,800	165,827,568	0	165,827,568
15	The Was Company Limited	106,087,900	6,365,274	1,709,728	4,655,546
16	Uganda Meat Producers Cooperative Union LTD	77,887,999	4,673,280	0	4,673,280
17	Uganda Telecom Limited (IN ADMINISTRATION)	40,478,130	2,428,688	0	2,428,688
18	Webs Home Centre	106,500,000	6,390,000	0	6,390,000
19	Webs Home Centre	13,204,200	792,252	0	792,252
	Total	6,251,474,021	367,231,535	36,882,127	330,349,408

The Accounting Officer explained that with the exception of the vendors that provided withholding tax exemption certificates for consideration prior to payment, the due withholding tax was recovered from all the other listed vendors in the final payments of the same contracts.

Observation

The Committee observes that non-remittance of tax exposes the entity to a risk of loss due to fines and penalties that may be imposed by URA.

Recommendation

The Committee recommends that the Accounting Officer should always ensure that withholding tax is remitted in time.

5. CONCLUSION

Rt. Hon. Speaker and members, I move that the House adopts this report.

I beg to move.

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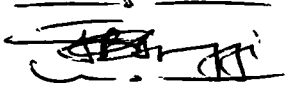

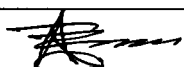
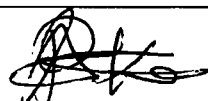
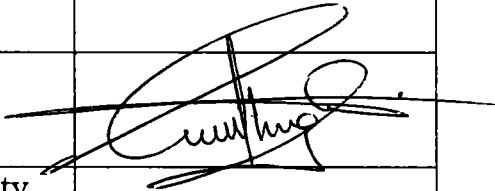
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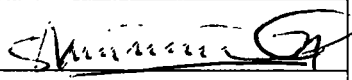
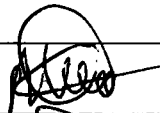

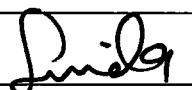

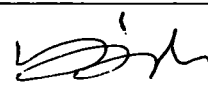
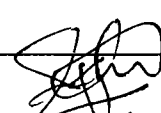


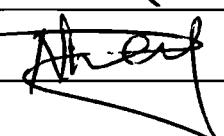
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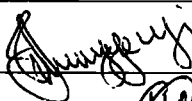

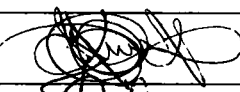

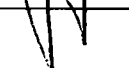
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LIST OF MEMBERS WHO SIGNED THE REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS (COMMISSIONS, STATUTORY AUTHORITIES & STATE ENTERPRISES) ON THE REPORT OF AUDITOR GENERAL ON THE FINANCIAL STATEMENTS THE NATIONAL ANIMAL GENETIC RESOURCE CENTRE AND DATA BANK OF FOR FINANCIAL YEAR ENDED 30TH JUNE, 2022

S/N	NAME	CONSTITUENCY	SIGNATURE
1	Hon. Ssenyonyi Joel – C/Person	Nakawa West	
2	Hon. Akello Lucy – D/CP	DWR Amuru	
3	Hon. Lagen David	Agago County	
4	Hon, Mbwaterkamwa Gaffa	Igara West County	
5	Hon. Afoyochan Esther	DWR Zombo	
6	Hon. Anywar Ricky Richard	Agago West County	
7	Hon. Acan Joyce Okeny	PWD National	
8	Hon. Achan Judith Peace	DWR Nwoya	
9	Hon. Akampulira Prossy Mbabazi	DWR Rubanda	
10	Hon. Atwijukire Dan Kimosho	Kazoo County	
11	Hon. Bakkabulindi Charles	Workers Rep	
12	Hon. Gafabusa Richard Muhumuza	Bwamba County	
13	Hon. Mugabi Muzaale Martin	Buzaaya County	
14	Hon. Ssekikuubo Theodore	Lwemiyaga County	
15	Hon. Abigaba Cuthbert Mirembe	Kibale County	

16	Hon, Okumu Gabriel	Okoro County	
17	Hon. Kambale Ferigo (New)	Kasese Municipality	
18	Hon. Ruhunda Alex	Fort Portal Central	
19	Hon. Sekyanzi Benard Kirya	Budyebo County	
20	Hon. Wandwasi Robert	Bungokho South County	
21	Hon. Hashim Sulaiman	Neebi Municipality	
22	Hon. Maneno Zumura	DWR Obongi	
23	Hon. Nangoli Gerald	Elgon North County	
24	Hon. Ababiku Jessica	DWR Adjuman	
25	Hon. Wakabi Pius	Bugahya County	
26	Hon. Linda Irene	DWR Fort Portal	
27	Hon. Kamukama Davis	Bunyangabu County	
28	Hon. Twalla Fadil	Tingey County	
29	Hon. Nsibambi Yusuf	Mawokota South County	
30	Hon. Ekanya Geofrey	Tororo County	
31	Hon. Okot Santa	DWR Aruu North	
32	Hon. Auma Kenny	Kwania North	
33	Hon. Sebamala Richard	Bukoto Central	
34	Hon. Okupa Elijah	Kasilo County	
35	Hon. Mpindi Bumali	PwDs Rep	
36	Hon. Nsanja Patrick	Ntenjeru County South	
37	Hon. Acora Nancy	DWR Lamwo	

38	Hon. Mugema Peter	Iganga Municipality	
39	Hon. Roland Ndyomugyenye	Rukiga County	
40	Hon. Nkunyingi Muwada	Kyadondo East	
41	Hon. Kazibwe Bashir Mbazira	Kawempe South	
42	Hon. Kiwanuka Abdallah	Mukono South	
43	Hon. Bagala Joyce Ntwatwa	Mityana District	
44.	Hon. Dr. Nekesa Victor	UPDF Rep.	
45.	Hon. Itungo Nathan	Kashari South	