

PARLIAMENT OF UGANDA



11TH PARLIAMENT

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE - COMMISSIONS,
STATUTORY AUTHORITIES AND STATE ENTERPRISES (PAC- COSASE) ON
THE REPORT OF THE AUDITOR GENERAL ON THE UGANDA LAND
COMMISSION FOR FY 2020/2021**


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

AUGUST 2022

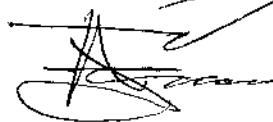
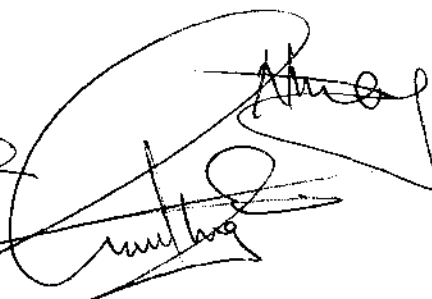
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ABBREVIATIONS/ACRONYMS

Acronym	
IFMS	Integrated Financial Management System
ISSAIs	International Standards of Supreme Audit Institutions
ICT	Information Communication Technology
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
NLIS	National Land Information System
NPA	National Planning Authority
Tis	Treasury Instructions
PFMA	Public Finance Management Act
PPDA	Public Procurement and Disposal of Assets
PS/ ST	Permanent Secretary/ Secretary to the Treasury
ULC	Uganda Land Commission
UGX	Uganda Shillings



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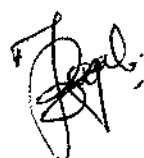
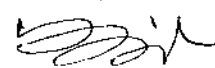




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REPORT OF THE PUBLIC ACCOUNTS COMMITTEE - COMMISSIONS, STATUTORY AUTHORITIES AND STATE ENTERPRISES ON THE REPORT OF THE AUDITOR GENERAL ON THE UGANDA LAND COMMISSION FOR FY 2020/2021

1.0 INTRODUCTION

The Public Accounts Committee – Commissions, Statutory Authorities and State Enterprises (PAC-COSASE) considered the Report of the Auditor General on the Uganda Land Commission for Financial Year 2020/ 2021 in accordance with Article 90 of the Constitution of the Republic of Uganda, 1995 and Rule 181 (4) of the Rules of Procedure.

The Uganda Land Commission (ULC) is established under Article 238 of the Constitution. The mandate of ULC is to hold and manage any land in Uganda vested in or acquired by the Government of Uganda in accordance with the provisions of the Constitution and shall have such other functions as may be prescribed by Parliament. The vision of the Commission is “all Government land and property thereon, secured, effectively managed and historical land holding injustices resolved” while the mission is, “to effectively hold and manage all Government Land and property thereon and resolve all historical land holding injustices.

The Auditor General after due consideration of the financial statements of the ULC for FY 2020/2021 issued a qualified opinion to the Commission based on the issues in the Audit Report.

2.0 METHODOLOGY

2.1 Meetings

The Committee held meetings with the following;

1. Accounting Officer and staff of the Uganda Land Commission
2. Former staff of the ULC
3. Hon. Beatrice Byenkya Nyakaisiki – Chairperson ULC

4. Commissioners of ULC
5. Hon. Matia Kasaija – Minister of Finance, Planning and Economic Development
6. Hon. Beti Olive Kamywa Turwomwe – Former Minister of Lands, Housing and Urban Development
7. Hon. Judith Nabakooba – Minister, MoLHUD
8. Mr. Lawrence Semakula – Accountant General MoFPED
9. Mr. Keith Muhakanizi – Former PS/ST
10. Mr. Patrick Ocailap – Deputy PS/ST
11. Mr. Kenneth Mugambe – Former Director Budget MoFPED
12. Staff of the Ministry of Lands, Housing and Urban Development
13. Witnesses and beneficiaries of the Supplementary Expenditure of UGX 10.62 billion namely;
 - a) Mr. Buzibira Richard for Ms. Nantalia Namuli
 - b) Mr. Lubega Kyle
 - c) Dr. Annette Kezaabu,
 - d) Mr Benon Rwabukurukuru,
 - e) Mr. Amara Peter
 - f) Mr. Mwesigye Warren
 - g) Mr. Mugisa Geoffrey

The Committee was not able to meet with one key witness called Ms. Barbarah Imaryo, the former Secretary to ULC who was responsible for key decisions in FY 2020/2021 under review. After several summons and issuance of a warrant of arrest for the above named Public Officer, the Committee established from the Department of Immigration and Citizens Control that Ms. Barbarah Imaryo, the holder of Passport numbers; B1411929 and A00309189 departed from Uganda on 4th March 2022. The Committee was informed that she traveled through Entebbe International Airport destined for Nairobi, Kenya and has since not returned to the

country according to Immigration travel records. **(Please see annex 1 attached)**

2.2 Document Review

The Committee studied and made reference to the following documents;

- (i) The Auditor General's Report for FY 2020/21
- (ii) Written responses by witnesses
- (iii) Records of land transactions for the beneficiaries of the Land Fund
- (iv) Commission Minutes
- (v) Various files and correspondences on the issues queried

2.3 Budget Performance of ULC

Expenditure Performance

The table below shows budget performance for ULC during FY's 2016/17 to 2020/21. It specifically highlights how much resources have been approved, released and spent.

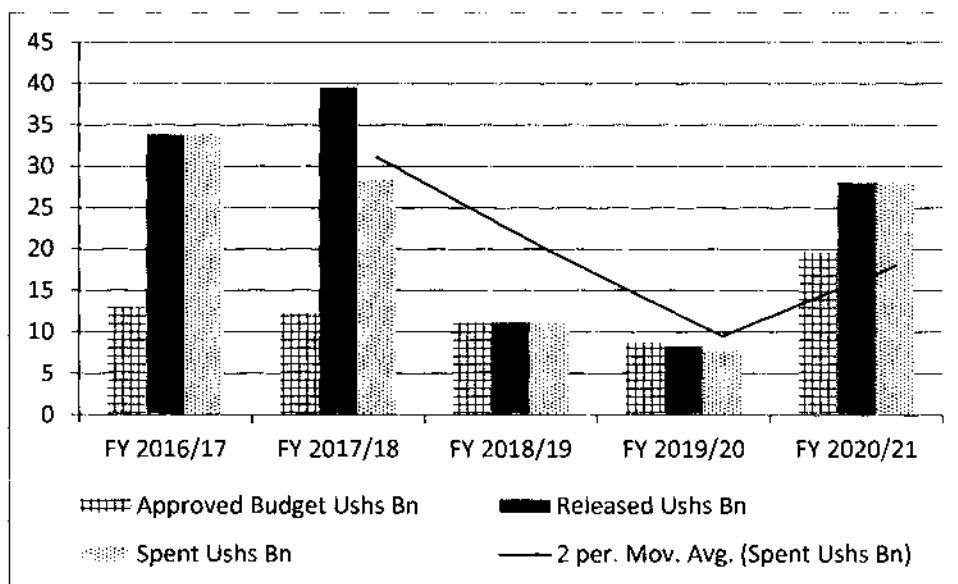
Table 1: ULC Budget Performance

	Approved Budget Ushs Bn	Released Ushs Bn	Spent Ushs Bn	Release Perf (%)	Absorption Perf (%)
Total Budget for ULC operations/Activities					
FY 2016/17	15.862	40.445	36.803	255%	91%
FY 2017/18	16.086	43.372	43.34	270%	100%
FY 2018/19	31.069	42.039	41.809	135%	99%
FY 2019/20	40.573	38.856	37.614	96%	97%
FY 2020/21	53.601	65.793	64.937	123%	99%
Budget for Land Acquisition/compensation					
FY 2016/17	13.02	33.89	33.84	260%	100%
FY 2017/18	12.23	39.53	28.35	323%	72%
FY 2018/19	11.18	11.18	11.15	100%	100%
FY 2019/20	8.75	8.3	7.8	95%	94%
FY 2020/21	19.65	28.06	28.06	143%	100%

Source: Annual Budget Performance Reports for various years and Budget Office Computations

The Commission's approved budget increased from UGX 15.8 billion in FY 2016/17 to UGX 53.6 billion in FY 2020/21 partially on account of growing arrears and increments in provision for land acquisition, as indicated in the figure below.

Fig. 1: Budget Trends for Land Acquisition/Compensation



Source: Parliamentary Budget Office Computations

The above figure further indicates that on average expenditure on land compensation which was low in FY 2019/20 started to rise in 2020/21.

Total financial releases for ULC were over and above the approved budgets for all financial years above except FY 2019/20 where release performance was at 96%. From the above figure it can be noted that releases to ULC have been above the approved budgets; on account of supplementary budgets that government has been providing for land acquisition and compensation.

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3.0 COMMITTEE FINDINGS

The Committee made the following findings, observations and recommendations on the queries raised by the Auditor General;

3.1 Prior year matters not adjusted

The Auditor General noted that **UGX 15Bn** in relation to overstated payables, and unrecognised receivables of **UGX 3.96Bn** in the previous year's financial statements were not adjusted as advised in the previous audit report.

Management responded that part of that was money for Church of Uganda which had now been fully paid and the rest was reconciliation for Kampala Arch Diocese. Management stated that the payables of UGX 15 billion to the Church of Uganda (CoU) was not understated in the financials. The UGX 15 billion was paid in two instalments of UGX 1.8 billion on 13th September 2019 and UGX 13.2 billion on 30th October 2019. The Committee noted that the Commission contracted to compensate a claimant UGX 48,984,412,912 for land comprised in FRV56 folio 18 at Entebbe measuring 15 acres after valuation. To date Management has paid a total of UGX 38 billion to the claimant implying a balance of UGX 10,984,412,912. However the liability stated by the Financial Statement is UGX 25,984,412,952. Without proper justification, the payables are overstated by UGX 15 billion.

The Commission agreed to pay a creditor UGX 17,634,120,785 in respect of ground rent arrears for Nsambya land occupied by the Uganda Police Force. However, Management has since paid UGX 21.6 billion leading to an overpayment of UGX 3.966 billion.

Observations

1. The failure to adjust the financial statements implies that they are erroneous, inaccurate and misleading.

2. There was an intention to commit fraud by overstating figures by UGX 15 billion.
3. The overpayment of UGX 3.966 billion tantamounts to embezzlement.

Recommendations

1. **Ms. Barbarah Imaryo, the then Accounting Officer and Mr. Isabirye Siraje, the Head of Accounts should be prosecuted for attempted fraud of UGX 15 billion**
2. **The then Accounting Officer and Mr. Isabirye Siraje the Head of Accounts should be prosecuted for embezzlement of UGX 3.966 billion and the amount should be recovered from them.**
3. **The current Accounting Officer should make the relevant adjustments to the financial statements to reflect the correct position.**

3.1.1 Supplementary Expenditure of UGX 21.25 billion

The Committee also learnt that ULC got a supplementary of UGX 21,250,000,000 (consisting of UGX 2,317,085,561 and UGX 18,932,914,439) and paid it to Church of Uganda.

The UGX 18,932,914,439 was not part of the obligation to ULC, the Committee was informed that it was reportedly as a result of a request by CoU to the President to help them clear an outstanding bank loan with Equity bank. The money was channelled through ULC. **(See letter attached as Annex 2 and 3 a letter from MoFPED on the same)**

Observations:

1. The Supplementary that paid the loan of Church of Uganda (CoU) was not requested for by ULC. The said money has subsequently affected the budgetary releases of the ULC.
2. ULC was used as a conduit to transfer funds to Church of Uganda.

3. ULC disbursed money, which was not meant for them and this was procedurally improper.

Recommendations

1. **The Accounting Officer should institute measures to ensure strict adherence to accounting standards and the PFMA.**
2. **Whenever the President or Government chooses to make a donation to anyone or any entity, it should be clear which Vote it is to come from to avoid budgetary mixes.**

3.2 Unsupported payables: UGX 169,490,014,824

According to Note 24 of the statement of financial position, Management indicated payables worth **UGX 169,490,014,824**. However, the payables were not fully supported, the files presented were not complete as they lacked documents such as; survey reports, offer, acceptance, submitted titles, among others. In addition the amounts had not been certified by the internal audit unit.

The Auditor General stated that as a result, there was a risk that Management could be declaring payables which were not committed by the Commission.

Management explained that the Commission is building a database to enable capturing accurate arrears of payables and revenue for previous years going forward.

The Committee was informed that the supporting documents were not availed to the auditors and that ULC did not have evidence that that money was available to pay.

The Chairperson of ULC disagreed with Management. She stated that some of the claimants who appeared on the list had been paid but hadn't been removed from the list which in her opinion had been recycled. She

informed the committee that some claimants shouldn't have appeared on the list and that the money should have been less.

Observations

1. The Committee noted that there were no supporting documents for the payables which posed a risk of potential financial loss arising from fictitious payables.
2. The lack of a comprehensive database is attributable to the mess encountered in the payables system.

Recommendations

1. **The Accounting Officer should expedite the set-up of the database, and also have the payables verified and certified which should be settled to avoid litigation.**
2. **Outstanding payables should be halted for payment until all supporting documents are provided.**
3. **The Office of the Auditor General should carry out a special audit on payables within one month after the adoption of this report.**

3.3 Prior year un-recognised payables paid during the year

Note 9 of the notes to the financial statements states that expenses are recognised when incurred resulting into recognition of payables in the statement of financial position. A review of the payment records revealed that **UGX.1,237,717,474** was paid for outstanding arrears that related to the prior year, but were not recognized in the prior year financial statements as payables.

The current year's financial statements were misstated as a result of understating payables in the previous year by the same amount.

Management responded that the UGX 1.2 Billion related to the prior year but was paid during the year and was recognised using a journal as part of other arrears. If this money had not been paid, it would have led to accrual of interest.

The Committee was informed that the beneficiaries included;

1. Bigirimana Pius payment for compensation, Bulemezi County Nakabito and Nakigoza village – **UGX 304,133,420**
2. Kafeero and Company Advocates payment for arrears for legal costs **UGX 397,000,000**
3. Bigirimana Pius, payment to cater for outstanding court awards **UGX 191,604,000**
4. Kafeero and Company Advocates, payment of outstanding domestic arrears legal fees **UGX 367,000,000**
5. Kafeero and Company Advocates, payment of outstanding (domestic arrears) legal fees **UGX 22,020,000**

Observations

1. ULC paid money irregularly, purporting it to be part of the previous year's payables whereas it was not.
2. ULC till now has failed to adjust the financial statements as recommended by the Auditor General.

Recommendations

The Special Audit earlier recommended should cover the above query.

4.0 Key Audit Matters

Key audit matters are those matters that, in the Auditor General's professional judgment, were of most significance. These matters were addressed in the context of the audit of the financial statements as a whole.

The following were the salient issues in the Report of the Auditor General for FY 2020/2021.

4.1 Absorption of funds

Out of the total warrants of **UGX 65.79Bn** received during the financial year, UGX.64.93Bn was spent by the entity resulting in an unspent balance of UGX.0.85Bn representing an absorption level of 98.71%. The unspent funds were sent back to the consolidated fund as required by the PFMA. The funds were meant for activities that were not fully implemented by the end of the financial year, and these include;

1. Purchase of Fittings, ICT equipment, and specialized survey equipment.
2. Commissioners emoluments(Retainer, sitting allowances)
3. Staff training.

The Auditor General further noted that the entity did not seek a revision of its budget, and Work Plan as provided for by section 17 (3) of the PFMA 2015.

The Accounting Officer explained that their accounts were garnished between 22nd December 2020 and 19th February 2021, and that this inhibited the Commission from undertaking planned activities. The commission operated at 10% following the presidential directives under Covid-19.

Observation

The Committee took note of the issues raised by the Auditor General and the response of the Accounting Officer.

Recommendation

The Accounting Officer should ensure that all funds availed are absorbed. In cases of budget cuts the Accounting Officer should ensure that the necessary revisions in the budget and work plan are effected and approved as guided by the PFMA 2015.

3.2 Quantification of outputs/activities

Section 13 (15, b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work plans, outputs, targets and performance indicators of the work plans. Regulation 11 (3) of PFMR 2016 requires that a vote prepares a work plan that indicates the outputs of the vote for the financial year; the indicators to be used to gauge the performance of the outputs and funds allocated to each activity.

To assess the performance of an output, all activities supporting the output must be quantified.

The Auditor General reviewed the extent of quantification of outputs and activities for a sample of **twenty one (21)** outputs with a total of **sixty one (61)** activities and expenditure of UGX.64.86Bn and noted the following;

- **Two (2)** outputs with a total of **Six (6)** activities and expenditure worth **UGX.0.71Bn** were fully quantified. That is, all the **six (6)** activities within these outputs were clearly quantified to enable the assessment of performance.
- **Eight (8)** outputs with a total of **thirty (30)** activities and expenditure worth **UGX.32.35Bn**, was insufficiently quantified. The Auditor General observed that out of the **thirty(30)** activities, **seventeen(17)** activities (**56.67%**) were quantified, while the balance of **thirteen (13)** activities (**43.33%**) were not clearly quantified to enable the assessment of performance.
- **Eleven (11)** outputs with a total of **twenty five (25)** activities and expenditure worth **UGX 31.8Bn** were not quantified at all. That is none of the **twenty five (25)** activities within these outputs was quantified at all.

The Auditor General observed that in cases where outputs were either partially or not quantified, Management reported performance in generic ways. Some of the activities that were not sufficiently quantified were

- Payment of compensation arrears to Church of Uganda
- Purchase of office furniture and fittings
- Skilling and training of staff
- Repair of vehicle and office equipment

Further, without clearly and fully quantified outputs, the Auditor General could not ascertain the level of achievement of these outputs and whether funds appropriated by Parliament and released were spent well and the intended objectives achieved.

The Accounting Officer noted that they were in the process of improving the performance indicators for both activities and outputs.

Observation

1. Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish whether individual activity costs for each planned output are reasonable. This curtails effective accountability when funds are subsequently spent.
2. The Committee noted that there was weakness in supervision on the part of Management in ensuring quantification of activities and output.

Recommendation

The Committee recommends that Management should ensure that by the next audit, all activities and out-puts should be fully quantified without fail, to facilitate performance measurement.

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3.3 Un supported Domestic arrears payments: UGX 14Bn

It was noted that **UGX 14 Billion** expenditure lacked the necessary documents to support the completeness of the payment transactions. There was a risk of possible financial loss through fictitious payments due to lack of supporting documents.

Further scrutiny of the expenditure revealed that 27 persons were paid **UGX 6,791,760,000**, but were not on the validated list of domestic arrears. Furthermore, 9 persons were paid a total **UGX 1,153,510,000**, whose claims had been rejected by the Internal Auditor General.

Management explained that it had developed a comprehensive data base for claimants under the Land Fund which comprised 39 parameters including the particulars of the claimants; the description of the land that is the subject matter of compensation; the acreage of the land; its value; amounts compensated to date; among others. In addition it developed a compliance checklist used in assessing the completeness of the files when processing payments. The parameters and compliance checklist are derived from the Land Fund Procedures, 2014. Going forward, Management will also undertake physical due diligence of the land.

Observations

ULC did not provide supporting documents for these payments.

Recommendations

1. **The then Accounting Officer and the Commissioners should be held responsible for the unsupported domestic arrears payments of UGX 14 billion.**

2. The UGX 14 billion should be recovered from the then Accounting Officer Ms. Barbara Imaryo and the Head of Finance Mr. Siraje Isabirye.
3. The Accounting Officer should always ensure that payments are supported with the requisite documentation.

3.4 Doubtful Payments to Beneficiaries: UGX 5,215,000,000

A review of the payment file in regard to domestic arrears revealed that a sum of **UGX 5,215,000,000** was paid to various claimants for the same pieces of land for the same amount. In some instances, different pieces of land for different claimants compensated lacked description of the plot numbers. In addition, there were no authorization minutes on files clearing the payments contrary to Commission guidelines, 2014.

Observations

There is a risk that inaccurate payments were made for ineligible claims. In addition, the payables ledger balances may be inaccurately stated.

Recommendation

1. The then Accounting Officer and the Commissioners should be held responsible for the unsupported domestic arrears payments of UGX 5,215,000,000.
2. The UGX 5,215,000,000 should be recovered from the then Accounting Officer Ms. Barbara Imaryo and the Head of Finance Mr. Siraje Isabirye.

3.5 Confirmation of Payables, revenue and non-produced asset account balances


Under the commentary of the Accounting Officer, key performance highlights, and the Head of Accounts, it was disclosed that Management

could not confirm accurately the payable, revenue and non-produced assets figures because there was no comprehensive database for land claimants, court cases and leased land.

There is a risk of inaccurate figures in the accounts in regard to the non-produced Assets, revenue arrears and payables.

Management explained that the Commission was in the process of establishing the complete database to support the asserted account balances for the payables, revenue arrears, and non-produced assets, and to track and report accurately the contingent liabilities.


Recommendation



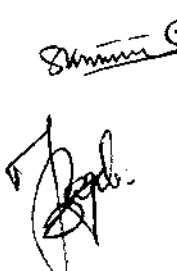
Management should expedite the land inventory register and database, and ensure that account balances for the various land transactions are recorded from verifiable information.

This should be handled as a matter of priority.

3.6 Irregular award of supplementary budget worth UGX.10.62 Bn



The process of the initiation of the request for the UGX 10.6Bn supplementary budget for land compensation was canvassed by the Parliamentary Adhoc Committee on Land Compensation.



The Adhoc Committee noted that contrary to the provisions of section 25 of the PFMA, that the Supplementary Expenditure Schedule under review was initiated by the Minister of Lands, Housing and Urban Development with no input whatsoever of the spending entity. The Accounting Officer under the Public Finance Management Act is responsible for the initiation of the supplementary expenditure. Accordingly, the Finance Minister may, upon request by an Accounting Officer approve a supplementary budget of up to 10% of the contingency fund.

The Auditor General noted that pursuant to Section 25 of the PFMA, 2015, Parliament or the Minister may approve a supplementary budget where the supplementary expenditure is un-absorbable, un-avoidable and un-foreseeable. The Act further defines unforeseeable as not including an expenditure that was foreseeable by the vote at the time of budgeting or one that should have been included in the budget of the Vote.

The Auditor General further noted that the expenditure for compensations is not expenditure out of the ordinary, as it has been an on-going classification of payment by the vote. In addition, neither Management nor the Commission were involved in the request of the supplementary. The supplementary was tagged to payments of individual persons.

As a result, the funds awarded were in excess of what was allocated **by UGX 459 Million**, for which Management expended to other claimants.

3.6.1 Submissions to the Committee on the Irregular award of the Supplementary Budget

1. ULC Management

Management admitted that although the **UGX 10.62Bn** Supplementary was received and spent by ULC, the Commission did not initiate the request for the said money.

Parliament had authorised and approved the award of the Supplementary Expenditure as follows;

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S/N	REGISTERED PROPRIETOR	BLOCK NO	PLOT NO	AMOUNT ALLOCATED (UGX)
1	Stephen Peter Nagenda	303	1	1,062,778,000
2	Twaha Lwakaana (paid in excess by UGX 24,654,000)	213	13 & 14	Nil
3	Family of the Late Kosiya Rwabukurukuru	19	244,243, 49, 38 & 39	6,213,200,000
4	Mugisa Geoffrey	3	8	1,494,000,000
5	Namuli Natalia	147	2	1,589,000,000
6	Busuulwa Julius (Rejected and referred to CID)			
	TOTAL			10,358,978,000



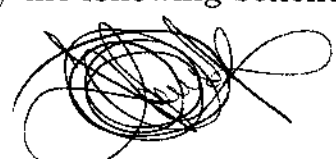
Authorised payments were made as follows:

S/N	PAYEE	EFT/CHECK NO	PAYMENT DATE	AMOUNT (UGX)
1.	Stephen Peter Nagenda	36863246	18/06/21	862,778,000
2.	Mugisa Geoffrey	36755916	7/06/21	1,494,000,000
3.	Lubega and Buzibira Co. Advocates (Namuli Natalia as Administrator)	36788884	10/06/21	1,589,000,000

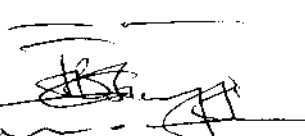
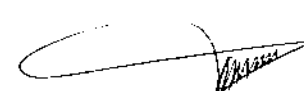

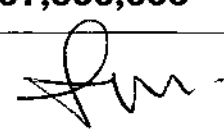



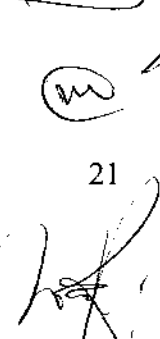
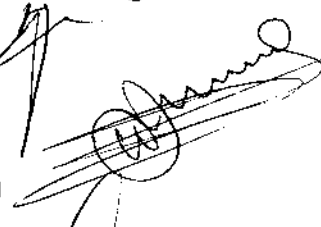
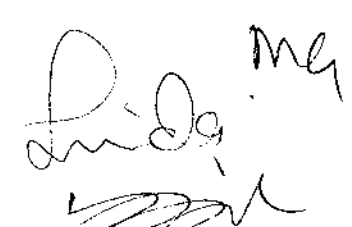
4.	Family of the Late Kosiya Rwabukurukuru	36755915	7/06/21	6,213,200,000
TOTAL PAID				10,158,978,000

During the review of files at the Commission, it was noted that Stephen Peter Nagenda had earlier on been partially paid **UGX 200,000,000** after a Court ruling. This meant that the outstanding balance for Stephen Peter Nagenda stood at **UGX 862,778,000** at the time of review.

The Committee was informed that after the entire process, there was a balance of **UGX 459,146,000** against the Supplementary released. Prior to the Supplementary, the Commission's account had **UGX 47,854,000** as bank balance. ULC used it to pay the following beneficiaries:

S/N	PAYEE	EFT/CHECK NO	PAYMENT DATE	AMOUNT (UGX)
1.	Sejjongo George & Kiwanuka Senfuka David	36999182	21/06/21	150,000,000
2.	Tusiime Charles	36999201	21/06/21	267,000,000
3.	Edward Kasaija Machi	37155201	21/06/21	90,000,000
TOTAL				507,000,000

2. **Hon. Beatrice Byenkya Nyakaisiki, the ULC Chairperson** informed the Committee that as Chairperson of the Commission, she was not consulted at all regarding the request for the supplementary budget, and neither was the Commission.

She informed the Committee that the Commission had several pending claims, some of low amounts and others that had remained unpaid over years. She stated that although ULC needed the money to pay claimants, it should have been paid to the claimants that were high on the priority list.

The ULC Chairperson further informed the Committee that Hon. Beti Olive Namisango Kamya, the Minister of Lands, Housing and Urban Development at the time requested for a supplementary of **UGX 12 billion** but was only given **10.62 billion**.

According to the ULC Chairperson, Ms. Barbarah Imaryo, the ULC Secretary paid without the authority and approval of the Commission the following;

- Kosiya Rwabukurukuru – (some parcel of the said land had already been disposed of and vested in 3rd parties).
- Julius Busulwa – (the absentee owner had already been compensated).
- Natalia Namuli – (was non-existent).

According to her, the only genuine claimant was Stephen Peter Nagenda arising from a Court order.

The Commission members in their interaction with the Committee also stated that they did not approve the said Supplementary.

3. Hon. Beti Olive Namisango Kamya (Former Minister of Lands, Housing and Urban Development) informed the Committee that;

- a) She did not initiate the supplementary but wrote to the Minister of Finance, Planning and Economic Development to provide funds to the ULC to settle compensation for some land acquired by government to ease tension between landowners and claimants.
- b) When the matter was discussed, the Chairperson of ULC protested vehemently and the House appointed an Adhoc committee to investigate the matter. Based on the Committee report, Parliament appropriated funds for the activity. She stated that the money was appropriated but sent to the account of ULC to pay the claimants.
- c) She said she considered the 6 claimants because they are the ones who had appealed to her, while one was through a Presidential directive and one through a court order.
- d) Mr. Stephen Nagenda was supposed to be paid UGX 440 million but due to delays he went to court and was awarded costs and damages, so he was eventually paid UGX 1.06 billion.
- e) The relationship between the Minister of Lands and ULC was complicated for instance she asked the ULC to submit a clear system of disbursement of the Land Fund but it was ignored.
- f) She wrote another letter halting any disbursement until there was a system in place and that she never received any reports from the Commission.
- g) She asked for an inventory of claimants and the system of managing the Land Fund in vain. She tried to get the ULC organised with a lot of difficulty in communication.

4. Hon. Matia Kasaija (Minister of Finance, Planning and Economic Development) submitted that;

a) In a letter dated REF: LAD 90/196/01 dated 12th March 2021, the then Minister of Lands, Housing and Urban Development (MLHUD) Hon Beti Olive Kamya noted the outstanding Presidential directive to settle various claims for land compensation. She therefore requested MoFPED to provide funds amounting to **UGX 12,108,124,000** to Uganda Land Commission to clear the claims *as indicated in Annex 4*.

b) The Finance Minister stated that he never saw a copy of the Presidential directive, but went ahead to submit the supplementary out of trust for Hon Beti Olive Kamya. He told the Committee that with hindsight, he never should have proceeded without first seeing a copy of the Presidential directive.

c) In line with the request by Hon Beti Kamya, a supplementary funding of **UGX 12,108,124,000** to Vote 156 – Uganda Land Commission (ULC) was included in Supplementary Expenditure Schedule No. 4 of FY 2020/2021 and submitted to Parliament for consideration.

d) During consideration of the Supplementary Schedule no. 4 of FY 2020/2021, there were conflicts between MLHUD and ULC regarding the mandate and procedure for initiation of requests for supplementary funding. In addition there was a petition against the resolution of Parliament on Supplementary Expenditure Schedule No.4 of FY 2020/21 regarding some of the claims for land compensation.

e) Accordingly in the Minister's letter of 30th March 2021 addressed to the Rt. Hon Speaker of Parliament, the Minister advised that the supplementary expenditure of **UGX 1,490,000,000** to Mr. Mugisa

Geoffrey be excluded from the Resolution of Parliament. **See Annex 5.** In addition Parliament set up an Adhoc Committee to investigate the claims for land compensation under the Supplementary Expenditure Schedule No. 4 of FY 2020/2021.

- f) Based on the recommendations of the Adhoc Committee, Parliament reconsidered and approved the supplementary funding of **UGX10,358,978,000** to Vote 156- ULC as indicated in Annexes 3 & 4 and summarized below;

i.	Late Kosia Rwabukurukuru	6,213,200,000
ii.	Nagenda Stephen	1,062,778,000
iii.	Natalia Namuli	1,589,000,000
iv.	Mugisa Geoffrey	1,494,000,000
v.	Total	10,358,978,000

- g) Thereafter MoFPED processed and released the funds to the Accounting Officer of ULC for onward payment to the various claimants.
- h) The MoFPED noted that the Adhoc Committee of Parliament made several key recommendations for improving the management of land compensation. These included, enhancing public sensitization, prompt payment of fair and adequate compensation, recruitment of technical staff, halting receipt of new applications for land acquisition, clearance of the backlog, adhering to the provisions of the Land Act, operationalization of the Land Fund, titling of government land, improving record management and fostering a harmonious working relationship between MLHUD and ULC, among others.

- i) In a letter of 26th July 2021, the Minister brought the above recommendations to the attention of the MLHUD for follow- up and fast track implementation, and to provide a progress report on implementation of the recommendations of the Adhoc Committee of

Parliament. However, to date, no progress report had been provided on the matter.

The Minister said that the supplementary funding for land compensation under supplementary schedule no.4 of FY 2020/2021 went through the established Government approval processes in line with the provision of the law.

5) Mr. Keith Muhakanizi – Former Permanent Secretary/ Secretary to the Treasury informed the Committee as follows;

- a) He was out of office on sick leave at the time the supplementary was handled, his Deputy Mr. Patrick Ocailap was the one in charge at the time. However, he said he was still Secretary to the Treasury at the time and admitted that he takes overall responsibility of whatever happened but not personal responsibility.
- b) In a letter dated 30th November, 2020, Hon. Beti Kamywa- the then Minister of Lands, Housing and Urban Development wrote to the Minister of Finance, Planning and Economic Development communicating a presidential directive to settle various outstanding claims for land compensation. She therefore requested that funds be provided to Uganda Land Commission to clear those claims.
- c) The Supplementary request is taken through different stages of approval within and between the Executive arm of government and the Legislature and as such, changes can be made at various stages for example, Cabinet and Parliament in exercising their constitutional powers can adjust supplementary requests submitted by the Ministry of Finance for various Ministries, Departments and Agencies. The PFMA requires that there must be a requisition by the Accounting Officer in form of a warrant. This is a mandatory Treasury requirement to ensure that the Accounting Officer is held personally accountable for the public resources.

d) If the Accounting Officer is not comfortable with the expenditure and does not submit a warrant, no expenditure can be incurred. If this requirement is violated, whoever does so becomes criminally liable. This is because it is at this stage in the expenditure cycle, that the expenditure becomes a supplementary expenditure for a supplementary request.

e) It was within this spirit that when the Minister of finance Planning and Economic Development received a request by honourable Minister of Lands and it was submitted to both Cabinet and Parliament for consideration under Supplementary Expenditure schedule number four (4) of 2021, However when the request was presented in Parliament, a procedural matter arose, as a result Parliament set up a committee to investigate and it cleared the expenditure with some amendments.

f) If Parliament had not approved this supplementary, it would have ceased to be a supplementary expenditure at that point and no public resources would have been expended. There are several controls in Government Financial Management system for example money cannot be released without being requisitioned by the responsible Accounting Officer.

g) In this case the Accounting Officer of Uganda Land Commission must have submitted the documents formerly requisitioning for release of funds through accounting warrant number 156 AW/2021/26, it was on the account of this requisition that the funds were processed and released to the accounting officer for onward payment to the claimants.

h) In clarifying the stage at which the Accounting Officer submits the supplementary request, he said it should be upfront but in this case it was not upfront. However, he said the overall the process was approved by the various agencies.

6) Mr. Patrick Ochailap, the Deputy PSST

- a) He was the one holding fort at the time when his superior was away on sick leave.
- b) He told the committee that to avoid challenges for ULC, the right procedure should have been for the supplementary request to be initiated by the Commission and not by the Minister of Lands.
- c) He also conceded before the committee that he never saw the Presidential directive which was mentioned by Hon Beti Olive Namisango Kamya, and that he should have insisted to first get a copy of the directive before proceeding.

6) Mr. Lawrence Semakula, the Accountant General informed the Committee that:

The Accountant General's office releases funds to entities based on the following mandatory documentations:

- Appropriation Act in case of the normal budget expenditures
- A parliamentary resolution in case of supplementary expenditures
- Grant of credit/ Auditor General's warrant
- Minister's warrant
- Accounting warrant request from the Accounting officer

He said that for the case of the ULC regarding the release of the Supplementary budget of 10.62 billion, all the above documents were available as summarized below;

- a) Letter from the Clerk to Parliament dated 3rd March 2021 submitting the Parliamentary Resolution
- b) Grant of credit/ Audit warrant no. DEV 013/2020/2021 from the Office of the Auditor General dated 22nd March 2021

[Handwritten signatures and initials at the bottom of the page, including "ALC" and "28"]

- c) Minister's warrant MOF 033/2020/2021 from the Office of the Minister of Finance, Planning and Economic Development dated 23rd March 2021.
- d) Accounting Officer Letter dated 15th April 2021 and online warrants 156AW-2021-26.

He stated that the Ministry in this case approved the supplementary on the basis of the presidential directive on compensation of the statutory tenants.

4.6.2 Inquiry on the validity of the Claims and status of the Beneficiaries

Whereas Parliament had recommended and approved the payment **UGX 10.62Bn** to the selected beneficiaries, the Committee deemed it prudent to ascertain whether the money was paid to the rightful claimants.

1) Ms. Namuli Nantalia; Block 147, Plot 2, Buyaga, Kibaale.

Ms Namuli Nantalia was a claimant in respect of land located at Kyamukama, Buyaga County, Kibaale District measuring 516.2 hectares. The Land was first registered in 1932 in the names of Antwane Kalete. It was transferred in the names of the claimant as an administrator of the Estate of the Late Antwane Kalete on 22nd July 2020. The said land was valued at **UGX 2,039,000,000** (Uganda Shilling Two billion thirty nine million).

The claimant was purportedly paid **UGX 450,000,000** as the 1st installment through her lawyer (Lubega and Buzibira Company advocates) on 23rd November 2020 and the balance of **UGX 1,589,000,000** was paid on 10th June 2021.

1. Mr. Mugisa Geoffrey

- a) He stated that he had a legitimate claim and that he had sold his land to ULC valued at 1.5 billion. He had one title for the 208 hectares.

- b) The land was bequeathed to him by his Father in 1996 and he acquired the title in 2011. He further stated that he was given that land in a family gathering. His Father's land was over 500 hectares and he gave him 208 hectares of it. He is aware of nine children from his mother. He was 13 years old when he was given the land.
- c) In 2016, he was advanced 50 million, he was paid the balance of UGX 1.494 billion in 2021.

3) Late Kosia Rwabukurukuru family

- a) This claim was presented by the children of the late Rwabukurukuru whose estate administrators are; Kajwasya Catherine, Annette Kasimbazi, Rwabukuru Benon and Peninah Kensheka.
- b) The land located at Kiyungu, Sheema is comprised of three plots of:
- Plot 243 Block 19, measuring 200 hectares (494.20 Acres) valued at **UGX 1,975,000,000** vide VAL/187/274/01 dated 6th May 2019;
 - Plot 244 Block 19 measuring 309.870 Hectares (765.689 Acres) valued at **UGX 3,060,000,000** valued on 6th May 2019 vide VAL/187/274/01;
 - Plot 49, Block 20 measuring 355.74 Hectares (879.033 Acres) valued at **UGX 4,395,000,000**.
- The total claim for the three plots was **UGX 9,430,000,000** (Uganda Shillings Nine billion four hundred thirty million).
- Records at Uganda Land Commission indicated that the 1st instalment of **UGX 3,216,800,000** was paid as at 23rd November, 2020 and the balance of **UGX 6,213,200,000** was paid in 2021.

4) Mr. Stephen Peter Nagenda, Block 303 Plot 1, Namachumu, Bugangaizi

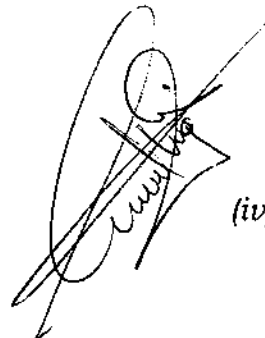

- The Committee noted that the above property which measures 500 acres was valued at UGX Six hundred million (**UGX 600,000,000**). Accordingly, the Commission accepted the offer and the land lord handed over the original title with duly signed transfer forms in October, 2014.
- Uganda Land Commission made a down payment of Uganda shillings one hundred forty million (**UGX 140,000,000**) on 6th August 20 15, leaving an outstanding amount of Uganda shillings four hundred sixty million (**UGX 460,000,000**).
- In October 2020, the claimant filed Civil Suit No. HCCS 487 /2018 seeking to recover the said outstanding amount; and Court ruled in his favour. The Claimant then applied to the High Court for an Order of Mandamus against the PS/ST and Uganda Land Commission as the 1st and 2nd respondents respectively.
- Judgment was delivered in the Applicant's favour on the 2nd October, 2020; compelling the 1st respondent to pay **UGX 460,000,000** and interest of 20% per annum from 29th October 2014 when valuation was confirmed, till payment in full; general damages and costs of the suit taxed at UGX 19,787,000 all totalling to **UGX 1,062,778,000** as at 8th October 2020. Final payment was made in 2021.


4.6.3 Findings on the disbursement of the UGX 10.6 Billion

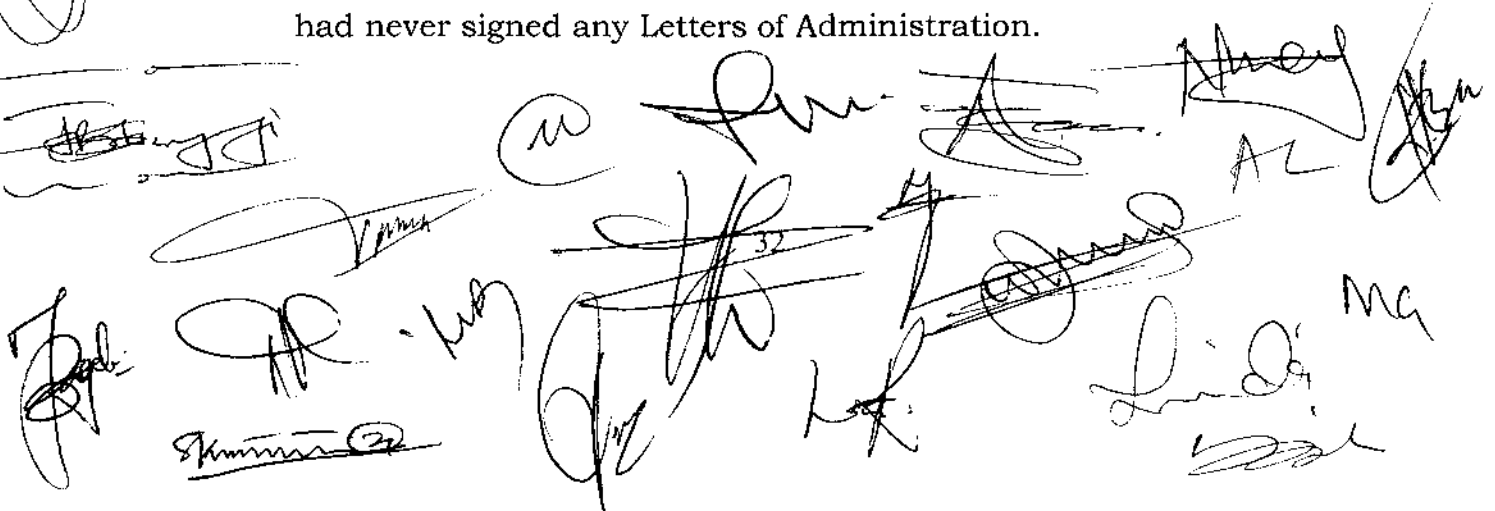
The Committee inquired further into this issue, and also commissioned Parliament's CID team to investigate the issues surrounding the request and disbursement of the UGX 10.6 billion Supplementary. The following was established;

- (a) A proper scrutiny for the payment of Nantalia Namuli whose money passed through the Law firm of Lubega, Buzibira and Co Advocates revealed the following irregularities:-

- (i) The purported Nantalia Namuli possessed Letters of Administration for the Estate of Late Kalete Antwane issued by Masindi High Court under Administrative Cause **No.HCT-00-FD-AC-0036 of 2015** purportedly signed by Justice Ochan Raphael dated 18th March 2015.
- (ii) Investigations established that the letters of Administration were forged (**Annex 6**). The Case Number quoted therein instead belongs to someone else, a one Rutaro Francis Xavier as an administrator for the estate of Rutaro John Mary.
- (iii) The name of the Judge purported to have signed the said Letters of Administration did not, and does not exist in the record of Judicial Officers at the level of a Judge or any other rank that worked in Masindi at the time.

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- (iv) Whereas the document intended to quote the name of the Judge that ever worked in Masindi as Ralph Ochan, his name was misspelt as Ochan Raphael. The Committee verified from Justice Ralph Ochan who ably revealed that the Letters of Administration were not signed by him and he categorically identified the signature thereon as forged. Letter **attached as Annex 7**
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- (v) Justice Ralph Ochan further asserted that at the time of the purported signing of the said Letters of Administration (2015), he had retired from Judicial Service in 2013 and was actively working as Chairperson Public Service Commission, and therefore could not have signed such a document. He further stated that throughout his judicial career, he had never signed any Letters of Administration.



(vi) It was further established that until June 2022, there had not been any person(s) claiming to be an administrator(s) of the Estate of Late Antwane Kalete.

(vii) Further that the forged Letters of Administration were used by Nantalia Namuli to process a Special Certificate of Title for the land comprised of **Plot 2 Block 147** at Kyamukama on 12/3/2020 after swearing a Statutory Declaration before the Commissioner of Oath, a one **Christine Ahirwe** and drawn by Hamidah of K.L Associated Advocates.

(viii) The Application for the Special Title was gazzeted on 26/6/2020 in accordance with the Land Act as Amendment, for 30 days upon which a Special Certificate of Title in the names of Namuli Nantalia as the Administrator of the Estate of late Antwane Kalete was issued on 22/7/2020, and signed by the Assistant registrar of Titles Denis Kahabura.

(ix) The statement recorded from Denis Kahabura indicated that he personally never met Nantalia Namuli and therefore could not recognize the person who physically applied for the Special Certificate of Title. He, however, stated that he vividly remembered that the Special certificate of Title was signed off by the Secretary of the then Chairperson of Kibaale District Local government, a one Amara Peter following a phone call from the said Amara Peter instructing him to pass the Special certificate of Title to his Secretary.

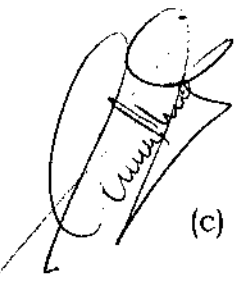
(b) It was established that the application for compensation of Nantalia Namuli's land was [purportedly done on 18/4/2015 on an application form which on clear scrutiny shows that it had no serial number. The

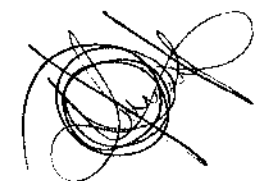
application form from ULC does not have any proof of receipt neither does the form indicate the address of the registered land owner.

There was no photocopy of the Land title attached to the application form (**attached as Annex 8**), and no proof of family Resolution authorizing the Administrator to sell the beneficiaries land to the government.

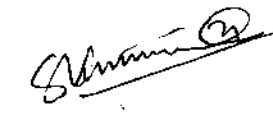
Further that the claimant's application form did not have an introductory letter from the Local Council as required by the procedure which is well laid on the application form.

Surprisingly the claimant's application form that was found on her original compensation file has hitherto not been signed by the Secretary to the Commission and thus rendering the subsequent payment irregular.


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- (c) Investigations established that owing to the application by Nantalia Namuli, the Commission paid **UGX 450 million** to account No. **2291111450** held at KCB bank in the names of Lubega and Buzibira Company advocates on 18/11/2020 using RFT no.203238NZWG.



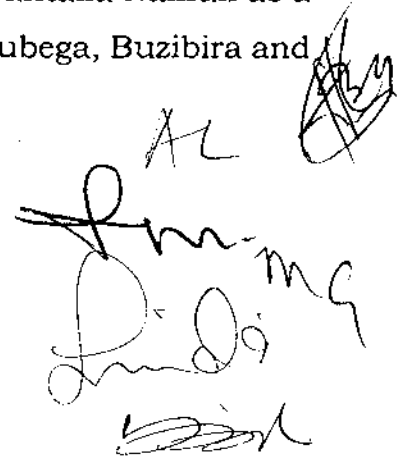
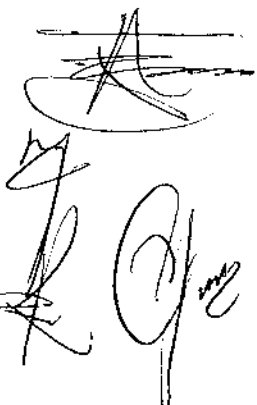
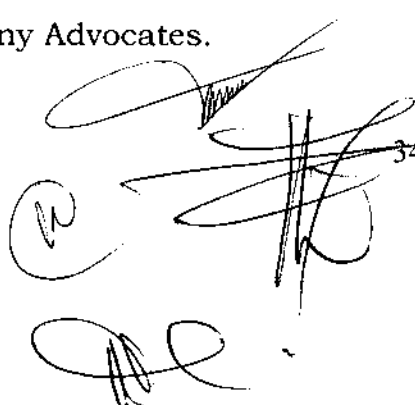
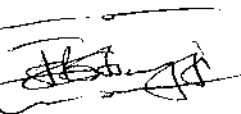
The investigations established that Lubega and Buzibira Co. advocates received this money owing to the fact that they had earlier on 22/7/2020 got irrevocable powers of Attorney from Nantalia Namuli/purported Administrator of the estate of Late Antwane Kalet.



The above Powers of Attorney entailed among others to sell, claim and receive the proceeds of sale from ULC for the Land comprised of Block 147, Plot 2 of Buyaga in Kibaale district to the Government.



The Powers of Attorney was duly hand thumbed by Nantalia Namuli as a Donor and signed by Buzibira Richard representing Lubega, Buzibira and Company Advocates.



Suffice to note is that the powers of Attorney that was signed by the two parties was translated in Runyoro by a one Amara Peter who the Committee has since identified as a son-in-law of Nantalia Namuli and also the Chairman LCV of Kibale District at the time.

- (d) In a statement recorded, Nantalia Namuli categorically stated that she was brought to the firm of Lubega and Buzibira Company Advocates in Kampala by her son-in-law Amara Peter, who took her to various offices making her sign documents that she had no knowledge about. Her narrative was confirmed by Buzibira Richard who stated that Nantalia Namuli was brought to his office by Amara Peter and was made to sign the irrevocable Powers of Attorney, as well as the purported Agreement for sale of the compensation claim to a one Warren Mwesigye.

- (e) It was established that the claimant had received a special title registered in the names of Nantalia Namuli as an administrator of the estate of the late Antwane Kalete registered on 22/7/20 at Kibaale lands Zonal offices. Surprisingly the day the registration was done was the same day the title was picked. On the same day the purported proprietor travelled to Kampala and used it to issue Powers of Attorney, and it was the same day that the Lawyers did a Title search from Kibaale.

The Committee was informed by Counsel Richard Buzibira of Lubega Buzibira and Company Advocates that his client Nantalia Namuli was on the same day paid **UGX 318 million** by Warren Mwesigye who apparently purchased her claim with ULC. All these movements and transactions supposedly took place when the country was under total lock down.

- (f) During the physical interaction /interview with Nantalia Namuli, the purported Administrator of the estate of Late Antwane Kalete who was met at her home at Nyakasozi village Isunga Parish, Kagadi sub county in Kagadi district on June 21st 2022, Nantalia Namuli categorically stated

that she had never received any money as compensation for the sale of any land, and further asserted that she was not aware of the family of Antwane Kalete or the land in question.

- (l) Following the above fraudulent compensation process involving lawyers in connivance with some ULC officials, **UGX 1,589,000,000** was paid to Lubega and Buzibira and Company Advocates client account on 11/6/2021, and shortly after withdrawn in three tranches of **UGX 500 million, 800 million and 288 million** on 12th 14th and 15th of June 2021 respectively. The withdrawn money was apparently given to Warren Mwesigye the purported purchaser of the compensation claim of Nantalia Namuli, pursuant to a purported Agreement between Warren Mwesigye and Nantalia Namuli.

- (m) It was also established that the law firm of Buzibira and Co. Advocates retained **UGX 200 million** as legal fees.

Further, that to date the Land Title for Block 147 Plot 2 registered in the name of Nantalia Namuli who was apparently duly paid her compensation claim has not been transferred into the name of Uganda Land Commission.

- (n) The original claimant's file of Nantalia Namuli obtained from ULC showed that there was no record of hand over of the Certificate of Title by the Claimant to ULC as required by the laid down procedure. It therefore appears that the Title was smuggled into the ULC Inventory/Safe.

4.6.4 Observations

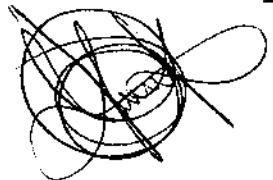
The Committee observes as follows;

1. The Committee noted with concern that the Supplementary Expenditure process kicked off after a letter by then Minister of Lands, Housing and Urban Development with no input whatsoever of the Commission or its Accounting Officer.
2. The Chairperson wrote to Parliament and to the Ministry of Finance contesting the payments because she stated that some of them were ghost claimants.
3. The Commission did not follow-up to ascertain that the money was paid to legitimate claimants.
4. The procedure to ensure due diligence and internal controls including having a Commission resolution prior to effecting payment was ignored.
5. Ms. Barbara Imaryo the then Accounting Officer and Mr. Isabirye Siraje the Head of Accounts violated payment procedures and deviated from the normal procedure to effect payment.
6. There is a governance problem in ULC given that instructions are given at different levels without a proper chain of command.
7. There was no request by the Accounting Officer of ULC for the supplementary, Section 25 (3) of the PFMA provides that the Finance Minister may *upon request by the Accounting Officer* issue a Supplementary.
8. The Hon Minister of Finance, Planning and Economic Development admitted to the Committee that the right procedure was not followed and that his staff should not have entertained the Supplementary.
9. Whereas the then Minister of Lands quoted a Presidential directive in her request for the funds, she never availed a copy of the directive even after being accorded time to avail it. However, she attached a letter written to her by the President's PPS requiring a compensation follow up for the family of the Late Kosiya Rwabukurukuru.

10. The then Minister of Lands fast-tracked payment of a few claimants, ignoring other claimants who had been in the system much earlier and with smaller amounts.
11. The then Minister of Lands never did due diligence on the claimants whom she submitted for payment after they appealed to her for payment. As a result of there being no due diligence, some of the people who were paid were not genuine.
12. Some of the people who were eventually paid were ghost claimants, they should never have been paid.

Recommendations

1. **Hon. Beti Namisango Kamyia Turwomwe, former Minister of Lands, Housing and Urban Development should be investigated in respect to her participation in the commencement of the 10.6 billion payment.**
2. **Hon. Matia Kasaija, Minister of Finance, Planning and Economic Development and Mr. Patrick Ocailap the Deputy PS/ST should be investigated for their role in the UGX 10.6 billion supplementary process.**
3. **Ms. Barbara Imaryo the then Accounting Officer and Mr. Isabirye Siraje the Head of Accounts should be prosecuted in regard to the ghost payments in the supplementary. Uganda Police should work alongside Interpol to have Barbara Imaryo brought back into the country to face prosecution.**
4. **Nantalia Namuli and her accomplices like Amara Peter should be prosecuted for forgery and uttering of forged documents to wit the Letters of Administration.**
5. **The Lawyers from Lubega, Buzibira and Company Advocates should be prosecuted for aiding the fraudulent transaction that led to the illegal payment of UGX 2.039 billion to Nantalia Namuli.**

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6. The money in (4) above paid to the account of Lubega, Buzibira and Company advocates should immediately be recovered and returned to Government, owing to the fact that it was fraudulently acquired.
 7. Uganda Law Council should take action against Lubega, Buzibira and Company Advocates.
 8. Disciplinary action should be taken against Denis Kahabura, the registrar of Kibaale for issuing a title based on forged documents.
 9. The special title that was granted to Nantalia Namuli on 22/7/2020 should be cancelled by the Commissioner Land registration considering it was based on forged documents.
 10. The Ministry of Finance, Planning and Economic Development should always follow the provisions of the Public Finance Management Act regarding supplementary budgets.



5.0 GENERAL OBSERVATIONS AND RECOMMENDATIONS

The Committee made the following general observations and recommendations;

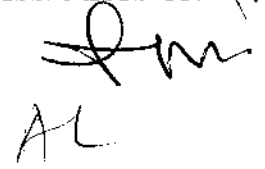
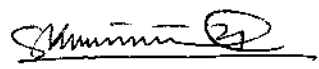
1. Leadership crisis

From the Audit report, and interactions with the Commission and Management, there were notable divisions within the Commission, where the Chairperson was not resonating with the Management in terms of decision making. A case in point is when Management went ahead to tag beneficiaries of a Supplementary budget against the decision of the Chairperson. This created conflict in the institution leading to the suspension of the leadership.



Recommendation

There should be a complete overhaul of the current Commissioners to enhance performance.



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2. The Human Resource structure

The Commission structure lacks critical staff to enable it to undertake its mandate effectively. The Committee was concerned that ULC has no Legal department despite the need for frequent legal advice and the high number of litigation cases. The top Management has officers in acting capacity, while a number of lower staff are missing. The staff approved structure is 75; however, only 33 are in post and 42 positions are vacant. This indicates a staff workforce of 44% available to execute the Commission mandate. The Committee further notes that there is a high turnover of Accounting Officers for instance within five years, the Commission had four different Accounting Officers.

The Committee further notes that the reporting structure of the Human Resource of ULC is not well streamlined.

Recommendation

1. There should be deliberate efforts to recruit staff to fill up the staff structure.
2. The top Management positions should be filled substantively.

3. Lack of a government land inventory

The Committee learnt that the Commission had never developed a government land inventory (Titled and Untitled) and therefore had no comprehensive information on the status of land under its jurisdiction. This also implied that government land records were not computerized and could be subjected to fraudulent activities. This is inspite of a provision of UGX 1.96 billion provided in FY 2020/21 to undertake a census of surveyed and titled government land.

Recommendations

- 1. ULC should as a matter of urgency develop a land inventory to enable it to execute its mandate efficaciously. This land inventory should be regularly updated.**
- 2. ULC should digitalize the land inventory to improve efficiency.**

4. Untitled government land

The Committee noted that a dismal 24% of government land was titled by 2020, which is very low given the levels of encroachment on public land across the country.

This points towards poor land management practices by the Commission, which do not compare with the amounts paid out to landlords. On a cumulative basis, as at end of the FY 2020/21, 8,820 hectares of land had been acquired from payments made to absentee land lords. This signifies the mismatch between land acquired and titles issued in the same period.

A review of the land register revealed that several MDAs had pieces of land that were surveyed but are not titled. During the period under review, only 29 government titles had been processed. The absence of land titles compromises government ownership rights.

The Committee further notes that large pieces of government land belonging to the Ministry of Agriculture, Animal Industry and Fisheries, Ministry of Defence, Uganda Prisons and Courts of Judicature remain un-surveyed. Failure to survey government land makes it vulnerable to grabbing, encroachment and misappropriation.

Recommendations

All land under ULC should be surveyed and titled in the name of the ULC/user agency by the next audit.

5. Unbudgeted stock of arrears

The accurate stock of arrears by age of the claim had never been compiled in order to guide the budgeting for arrears. During the FY 2020/21, a budget of UGX 13.1 billion was provided and remained the same during the FY 2021/22, implying that the stock of arrears does not inform budgeting for the same.

Recommendation

ULC should compile an aged analysis of all arrears with the view of informing their budgeting process.

6. Lack of updated land records/register

ULC does not update the land records or register. This implies that certain records for various institutions of government reflect gaps including lack of critical information on leases. This poses a risk of loss of government valuable assets, which is land.

A review of the lease register showed that it was not comprehensive enough as some key information was lacking such as the lease period, status of present land usage/ occupancy, particulars of occupants, status of fees payments such as the premium and ground rent.

Recommendation

ULC should update data on the properties to makes it easy to ascertain the current status of government properties which enables mobilization of revenue accruing from leases.

7. Delay to create the Land Fund

The Committee noted that to date the Land Fund had not been created thus the Commission has to provide loans to lawful or bona fide occupants to enable them acquire registrable interests in land; purchase or acquire land

where necessary in order to redistribute it to tenants in occupancy; survey land, e.t.c.

The Committee notes that the Commission budget structure is such that its development budget item 1633 (Retooling of ULC) is used as a source of funding to settle Land Fund activities. During the FY 2020/21 its budget was UGX 39.32 billion, of which UGX 19.65 billion was for land acquisition.

Recommendation

The accounts of the Fund should be separated from other accounts of the Commission as per Regulation 6 of the Land Fund Regulations, 2014.

8. Usage of the Uganda National Land Information System (UNLIS)

ULC was involved in developing user and system requirements and signed off the Uganda National Lands Information System as the solution that meets its business needs. However, ULC does not utilize the system to execute its mandate.

Recommendation

ULC should endeavour to use the Land Information System to transact land business

6.0 CONCLUSION

The objectives of the Uganda Land Commission have largely not been met as elucidated in the general observations above.

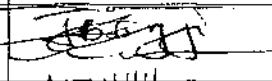
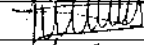

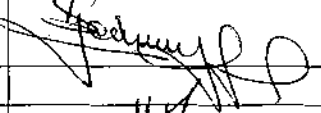

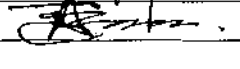
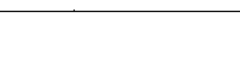

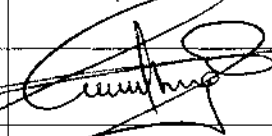

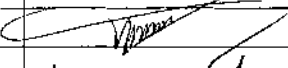
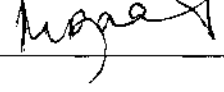
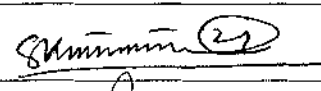

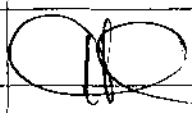
The Committee notes that the absence of a comprehensive inventory of land makes it difficult to prioritize settlement of arrears based on age of the claim. In the year under review, the Committee witnessed cases where recent claims were settled within a year before others which had been outstanding for more than 5 years. The Committee notes that the lack of adequate funding has hampered the operations of the entity.

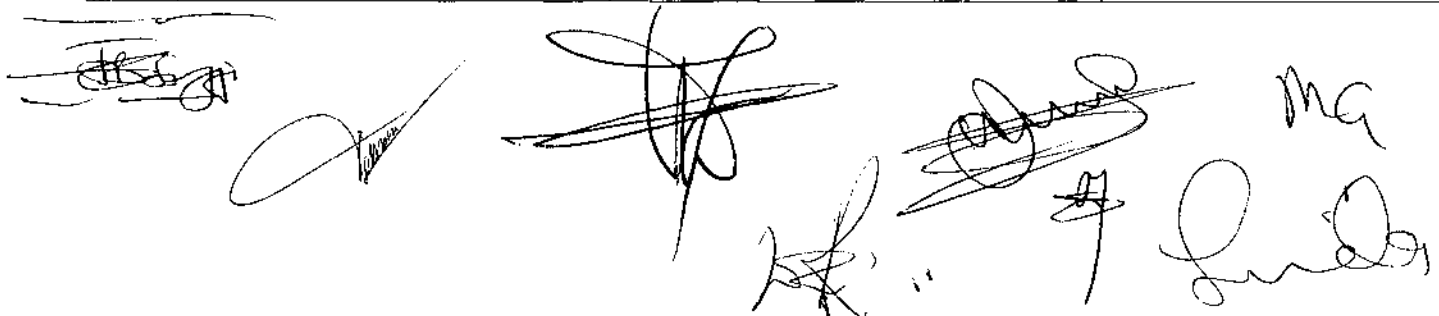
[Handwritten signatures and initials are present throughout the page, including a large signature on the left margin, a signature above the '6.0 CONCLUSION' header, and several signatures and initials at the bottom of the page.]

I beg to move

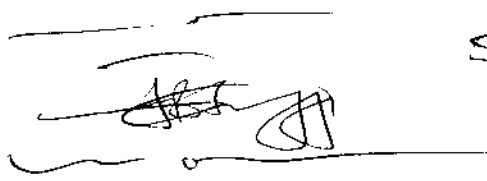
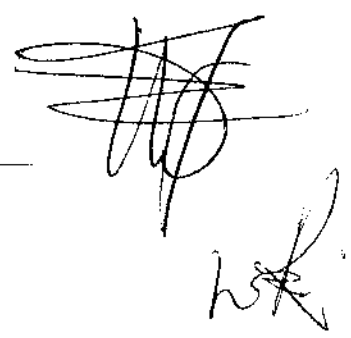
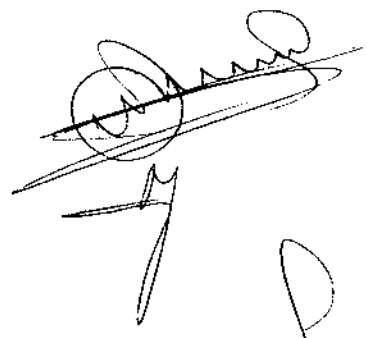
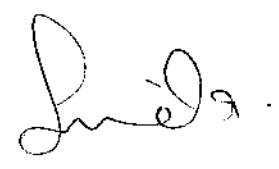
A collection of various handwritten signatures and scribbles. At the top left is a large, stylized signature. Below it is a circular scribble. To the right is a signature that appears to be "Shinn". Below that is a signature with a large "A" and a horizontal line. To the left of that is a signature that looks like "Ed.". Below "Ed." is a signature that looks like "AR.". To the right of "AR." is a signature that looks like "Lm. King". Below "Lm. King" is a signature that looks like "AL". To the left of "AL" is a signature that looks like "Linda". Below "Linda" is a signature that looks like "Linda". In the center is a circled "44". There are several other scribbles and signatures scattered around.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON COMMISSIONS, STATUTORY AUTHORITIES AND STATE ENTERPRISES (PAC- COSASE) ON THE REPORT OF THE AUDITOR GENERAL FOR FY 2020/2021 ON THE UGANDA LANDS COMMISSION

S/N	NAME	CONSTITUENCY	PARTY	SIGNATURE
1	Hon. Ssenyonyi Joel – C/Person	Nakawa West	NUP	
2	Hon. Akello Lucy – D/CP	DWR Amuru	FDC	
3	Hon. Lagen David	Agago County	NRM	
4	Hon, Mbwaterkamwa Gaffa	Igara West County	NRM	
5	Hon. Afoyochan Esther	DWR Zombo	NRM	
6	Hon. Anywar Ricky Richard	Agago West County	NRM	
7	Hon. Acan Joyce Okeny	PWD National	NRM	
8	Hon. Achan Judith Peace	DWR Nwoya	NRM	
9	Hon. Akampulira Prossy Mbabazi	DWR Rubanda	NRM	
10	Hon. Atwijukire Dan Kimosho	Kazo County	NRM	
11	Hon. Bakkabulindi Charles	Workers Rep	NRM	
12	Hon. Gafabusa Richard Muhumuza	Bwamba County	NRM	
13	Hon. Mugabi Muzaale Martin	Buzaaya County	NRM	
14	Hon. SSekikuubo Theodore	Lwemiyaga County	NRM	
15	Hon. Abigaba Cuthbert Mirembe	Kibale County	NRM	
16	Hon, Okumu Gabriel	Okoro County	NRM	
17	Hon. Kibaaju Naome	Sheema North County	NRM	
18	Hon. Ruhunda Alex	Fort Portal Central	NRM	
19	Hon. Sekyanzi Benard Kirya	Budyabo County	NRM	
20	Hon. Wandwasi Robert	Bungokho South County	NRM	
21	Hon. Hashim Sulaiman	Neebi Municipality	NRM	
22	Hon. Maneno Zumura	DWR Obongi	NRM	
23	Hon. Nangoli Gerald	Elgon North County	NRM	
24	Hon. Ababiku Jessica	DWR Adjumani	NRM	



25	Hon. Wakabi Pius	Bugahya County	NRM	
26	Hon. Linda Irene	DWR Fort Portal	NRM	
27	Hon. Kamukama Davis	Bunyangabu County	NRM	
28	Hon. Twalla Fadil	Tingey County	NRM	
29	Hon. Nsibambi Yusuf	Mawokota South County	FDC	
30	Hon. Ekanya Geoffrey	Tororo County	FDC	
31	Hon. Okot Santa	DWR Aruu North	PPP	
32	Hon. Auma Kenny	Kwania North	UPC	
33	Hon. Sebamala Richard	Bukoto Central	DP	
34	Hon. Okupa Elijah	Kasilo County	IND	
35	Hon. Mpindi Bumali	PwDs Rep	IND	
36	Hon. Nsanja Patrick	Ntenjeru County South	IND	
37	Hon. Acora Nancy	DWR Lamwo	IND	
38	Hon. Mugema Peter	Iganga Municipality	IND	
39	Hon. Roland Ndyomugyenye	Rukiga County	IND	
40	Hon. Nkunyingi Muwada	Kyadondo East	NUP	
41	Hon. Kazibwe Bashir Mbazira	Kawempe South	NUP	
42	Hon. Kiwanuka Abdallah	Mukono South NORTH	NUP	
43	Hon. Bagala Joyce Ntwatwa	Mityana District	NUP	
44	Hon. Nekesa Victor	UPDF Rep		

ANNEX 1

Telephones:

DC&IC 0200900285

CI 041-4231641

CC&PC 041-4342561

CI&LS 041-4595942

E-mail: imm@africaonline.co.ug

In any correspondence on this subject
please quote No DCIC/ADM/150/292/01



MINISTRY OF INTERNAL AFFAIRS
**DIRECTORATE OF CITIZENSHIP
& IMMIGRATION CONTROL**
P. O. BOX 7165,
KAMPALA, UGANDA.

31st May, 2022

Division CID Officer
Parliamentary Police Division
Parliamentary Building
KAMPALA

**ALLEGED CAUSING FINANCIAL LOSS, CONSPIRACY AND ABUSE
OF OFFICE BY BARBRAH IMARYO VIDE PARLIAMENTARY POLICE
DIVISION GEF 18/2022**

Reference is made to letter dated 24th May, 2022 from Parliamentary Police Division, Uganda Police which requested to provide the Passport Number as well as the travel history of the above mentioned person whose birth date is 1st January, 2022.

A search was done on the system and a travel history report extracted showing that the subject mentioned above has used two (2) Ugandan passports to and from Uganda; **B1411929** and **A00309189**. She last departed from the country using the later passport number on the 4th March, 2022 through Entebbe International Airport to Nairobi.

Attached is a copy of the detailed above mentioned travel history report.

Brig Gen

For: DIRECTOR CITIZENSHIP AND IMMIGRATION CONTROL

ANNEX 2

CHURCH OF UGANDA PROVINCIAL SECRETARIAT

OFFICE:

Archbishop: 0393 216 199
Provincial Secretary: 0393 216 200
Front Desk: 0393 216 198



EMAILS:

archbishop@churchofuganda.org
pschurchofuganda@gmail.com
provincialssecretary@churchofuganda.org

The Chairperson
Uganda Land Commission
Kampala.

Attention: The Accounting Officer / Under Secretary
Uganda Land Commission
Kampala

Dear Chairperson,

Re: REQUEST FOR PAYMENT Ushs. 21.25 BILLION FOR COMPENSATION OF CHURCH LAND

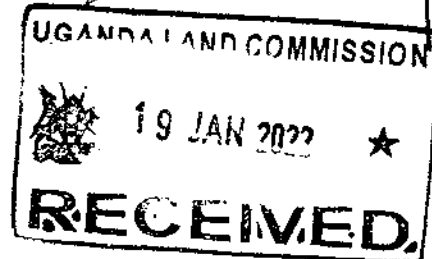
Praise the Lord from whom all blessings flow!

In November 2016, the Government of Uganda accepted to compensate Church of Uganda for the land in Entebbe for Ushs. 48billion. The Church had a loan obligation of Ushs.45billion as at that time, but Government disbursed the money in instalments, and this resulted into huge interest charges close to Ushs. 19billion. At a meeting with His Excellency the President on 14th October 2021, the President authorized the balance and the accrued loan interest due to delayed payments by the Government to be paid by the Government to the Church.

Accordingly, Archbishop Church of Uganda wrote to the Permanent Secretary / Secretary to the Treasury (**copy is attached**), and subsequently the Minister wrote to the Speaker of Parliament (**copy attached**) requesting for the Ushs. 21.25billion (composed of Ushs. 2.32billion as the balance out of the Ushs. 48billion and Ushs. 18.93billion as accrued interest) to be included in the supplementary budget so that the Church can be paid. This was to enable the Church clear its loan obligations for Church House.

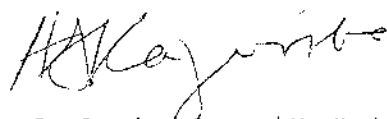
This letter therefore is to request that the Land Commission immediately remits the Ushs. 21.25billion to the Church so that no further interest charges accrue. The money should be remitted to our bank account as per details below:

Account title: Church Commissioners Holding Company Limited
Account number: 1034200519458
Bank: Equity Bank
Branch: Ndeeba

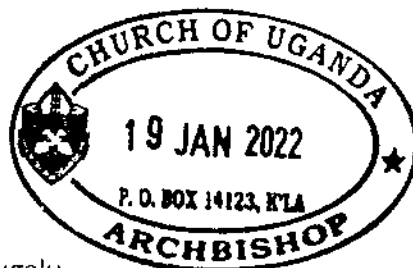


We shall be grateful to the Government for the prompt action, and we will continue to bless the Lord for all that you are doing as Government.

Yours sincerely,



The Most Rev. Dr. Stephen Samuel Kaziimba Mugalu
ARCHBISHOP CHURCH OF UGANDA.



Copy to: Provincial Chancellor COU
Provincial Secretary COU
Provincial Treasurer COU
GCEO Church Commissioners Holding Company Limited
The Senior Accountant, Uganda Land Commission

CHURCH OF UGANDA

PROVINCIAL SECRETARIAT

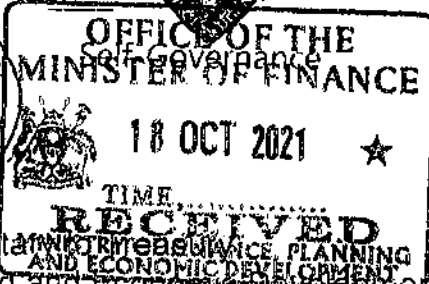
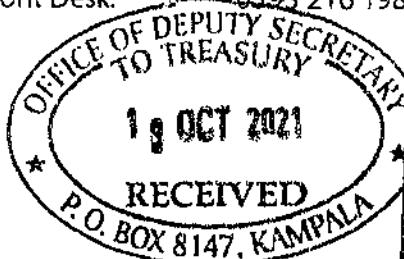
File copy

OFFICE:

Archbishop: 0393 216 199
Provincial Secretary: 0393 216 200
Front Desk: 0393 216 198

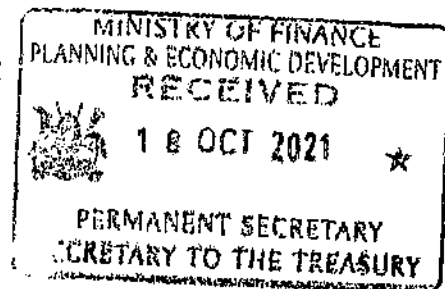
EMAILS:

archbishop@churchofuganda.org
pschurchofuganda@gmail.com
provincialsecretary@churchofuganda.org



18th October 2021

Permanent Secretary/Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
Plot 2/12 Apollo Kaggwa Road
P.O. Box 8147 Shimoni Rd 1
Kampala, Uganda.



Dear Sir,

Re: CLAIM OF BALANCE AND ACCRUED INTEREST ON COMPENSATION
FOR LAND AT ENTEBBE

Praise God from whom all blessings flow! We thank God for the services you continue to render to fellow Ugandans.

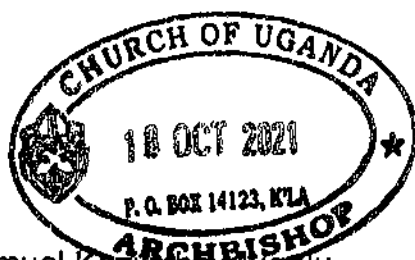
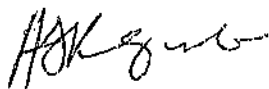
The Government of Uganda accepted to compensate the Church of Uganda in November 2016 for the land in Entebbe at UGX 48bn. The church had a loan obligation of UGX 45bn as at December 2016. Our request and hope then was that Government would make a full payment at ago. Instead Government has been paying in instalments over a period of five years and because of this, the interest on the Bank loan has accumulated to close to UGX 19 Bn. We wouldn't have suffered this loss if Government had paid us promptly when compensation agreement was reached in November 2016. Not only has this delay cost us more in interest but the church has missed out on other possible investments that we could have undertaken to generate revenue for the church.

We have raised the issue of delayed payments with HE at different times (refer attachments) and he has always promised to look into our request for prompt payment of outstanding balance and accrued interest. At a meeting held with His Excellency, the President of the Republic of Uganda on Thursday 14th October 2021, his Excellency informed us that the debt and associated interest for Church of Uganda had been discussed in Cabinet. The Cabinet had approved that the indebtedness to Church of Uganda be made a priority through a supplementary.

This is now to forward to you our request for prompt payment of UGX 21,247,262,597 (Uganda Shillings Twenty one Billion, Two Hundred Forty Seven Million, Two

Hundred Sixty Two Thousand, Five hundred Ninety seven), which is comprised of an outstanding balance of agreed compensation amount of UGX 2,317,085,561/= (Uganda Shillings Two Billion Three Hundred Seventeen Million, Eighty five Thousand, Five Hundred Sixty one), and Accrued Interest on unpaid balances as at 16th September 2021 amounting to UGX 18,930,177,036/= (Uganda Shillings Eighteen Billion, Nine Hundred Thirty Million, One Hundred Seventy Seven Thousand, Thirty Six Only).

Yours in Christ's Service,



The Most Rev. Dr. Stephen Samuel Kazumba-Mugalu
ARCHBISHOP OF CHURCH OF UGANDA.

Cc: Hon Minister of Finance, Planning & Economic Development
Principal Private Secretary to His Excellency
Deputy Secretary to Treasury
Provincial Secretary
Group Chief Executive Officer, Church Commissioners holding Company.

UIC Government of Uganda Payment Advice
Date: 04-FEB-2022 10:17

PAYEE: Church Commissioners Holding Compa
KAMPALA DISTRICT

Bank Name: Bank of Uganda
Account Name: (Vote-156) EFT-Treasury General Account
Debt Account Num: 003560058000001
Payment Number: 42458477

UG

Payment Date	Invoice Number	Bank Name	Branch Name	Account Number	Description	Amount
02-FEB-22	TB01/02/2	Equity Bank	Head office (Katwe)	1034200519458	Being final pay't for land compensation for the church of Uganda of ugx.2.32 billion & accrued interest of ugx. 18.93 billion.	21,250,000,000

UGX Total: 21,250,000,000

ANNEX 3

Telephone : 256 41 4232095/341286
Fax : 256 41 4233524
Email : finance@finance.go.ug
: treasury@finance.go.ug
Website : www.finance.go.ug
Plot No. 2-8 Apollo Kagga Road
In any correspondence on

This subject please quote No. BPD 267/268/01

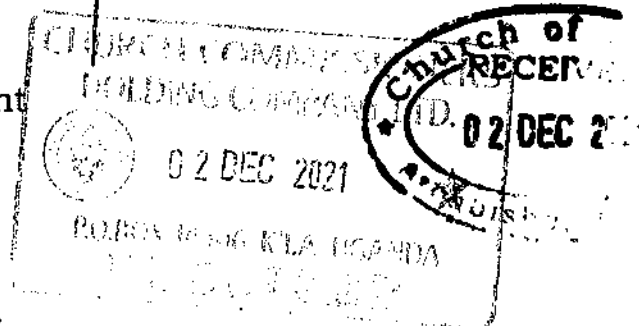


Ministry of Finance, Planning &
Economic Development,
P.O Box 8147
Kampala, Uganda

01st December 2021

Rt. Hon. Speaker of Parliament
Parliamentary Building
KAMPALA

Dear Rt. Hon. Oulanyah,



SUPPLEMENTARY EXPENDITURE OF USHS 21.25 BILLION FOR COMPENSATION TO CHURCH OF UGANDA - FY 2021/22

As you are aware, on Thursday 18th November, 2021, Parliament adopted a resolution on Supplementary Expenditure Schedule Number 1, for FY 2021/22, in line with the recommendations from the Committee of Budget.

However, Parliament declined to approve **Ushs 21.25 billion** under Ministry of Lands, Housing & Urban Development which is towards compensation to Church of Uganda, for land which Government facilities occupy in Entebbe. The supplementary was deferred because the Ministry requested for more time to come up with the actual outstanding amount.

Rt. Hon. Speaker, I wish to provide clarification on this Supplementary as follows:

- i. My Ministry erroneously placed the Supplementary under Ministry of Lands, Housing & Urban Development instead of Vote 156-Uganda Land Commission where the payments have hitherto been made. When Ministry of Lands, Housing & Urban Development appeared before the committee, due to lack of information, they were unable to defend it, and it was therefore rejected by the committee and the whole House;
- ii. In November 2016, Government committed to compensate Church of Uganda with **Ushs 48.984 billion** for the Land in Entebbe. Based on this, the Church planned to settle their loan obligations for Church House;
- iii. To date, Government has in a phased manner, paid its obligations amounting to **Ushs 46.667 billion**. This leaves a balance of **Ushs 2.317 billion**;

- iv. Accordingly, Church of Uganda has requested Government to fully meet the shortfall on the compensation (**Ushs 2.317 billion**) and the interest (**Ushs 18.93 billion**) which has accrued on the loan for Church House, arising from delayed settlement of the full amount of compensation. (Refer to the attached letter from the Archbishop of Uganda)
- v. In line with the above, Cabinet approved the request and directed my Ministry to provide a Supplementary to clear this obligation.

The purpose of this letter therefore, is to bring this matter to your attention, and to request Parliament to reconsider the Supplementary of **Ushs 21.25 billion** for compensation to Church of Uganda, to enable the Church meet its loan obligations, under Vote 156-Uganda Land Commission where previous payments have been made.

I am available for any further clarification you may require to facilitate expeditious action on this matter.


Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Copy to: The Rt. Hon. Prime Minister
All Hon. Ministers of State for Finance, Planning and Economic Development
The Chairperson, Budget Committee of Parliament
The Clerk to Parliament
Permanent Secretary/Secretary to the Treasury
The Archbishop of Uganda

ANNEX 4



THE REPUBLIC OF UGANDA

Email: mthud@mthud.go.ug
Telephones: General: 0414342931/3
Hon. Minister: Direct: 041432533/1
Hon. Minister of State (Lands): 04143231020
Hon. Minister of State (Housing): 04143349265
Hon. Minister of State (Urban Development): 04143236384
Permanent Secretary: 041432330279
Under Secretary: 04143236359
Fax: 04143230091

In any correspondence on
this subject please quote No.
No: LAD 90/196/01

URGENT

MINISTRY OF LANDS, HOUSING
AND URBAN DEVELOPMENT
P.O. BOX 7096
KAMPALA, UGANDA

30th November, 2020

The Minister of Finance, Planning and Economic Development
Ministry of Finance, Planning and Economic Development
KAMPALA

RE: PROVISION OF FUNDS TO UGANDA LAND COMMISSION TO SETTLE SOME URGENT CLAIMS

I have been directed by H.E. the President of Uganda to expeditiously set compensation for some land acquired by Government to ease tension between land owners and squatters. Other claims for compensation arise out of Court Orders while others are very sick, long time claimants who need to meet their medical expenses and to acquire land elsewhere.

The purpose of this letter is to request you to provide funds to Uganda Land Commission to settle the following compensation claims:-

1. The Family of Mzee Kasiya Rwabukurukuru (Presidential directive)	U shs 6,430,000,000/=
2. Stephen Peter Nagenda (Court Order)	U shs 1,062,778,000/=
3. Julius Busuulwa (Lost Counties)	U shs 1,400,000,000/=
4. Nantalia Namuli (urgent medical attention)	U shs 1,600,000,000/=
5. Yisaka Lwakaana (urgent critical attention & buy land elsewhere)	U shs 125,346,000/=
6. Mugisa Geoffrey (urgent Medical attention & buy land elsewhere)	U shs 1,490,000,000/=
Total	shs 12,108,124,000/=

Your prompt attention will be much appreciated.

Beti Kanya Turwomwe
MINISTER OF LANDS, HOUSING AND URBAN DEVELOPMENT

Cc: Minister of State for Lands
Cc: Chairperson, Uganda Land Commission
Cc: Secretary, Uganda Land Commission

RECEIVED
14 DEC 21
4:31



ANNEX 5

In any correspondence on
this subject please quote No. BPD.267/268/02

THE REPUBLIC OF UGANDA

25th February, 2021

5 The Rt. Hon. Speaker of Parliament,
Parliamentary Building,
KAMPALA.

Dear Rt. Hon. Kadaga,

RE: PETITION AGAINST THE RESOLUTION OF PARLIAMENT ON THE
SUPPLEMENTARY EXPENDITURE SCHEDULE NO. 4 AND
ADDENDUM 1 AND 2 TO THE SUPPLEMENTARY SCHEDULE 4 FOR
THE FINANCIAL YEAR 2020/21

I acknowledge receipt of your letter Ref: AP 116/161/01 dated 23rd February, 2021 in
respect of the above captioned subject matter.

This Ministry has reviewed the matter and noted the petition against the planned
Government compensation of Ushs 3,802,500,000 to Ms. Epharim Enterprises and Ushs
1,490,000,000 to Mr. Mugisha Geoffrey.

In view of this, I wish to recommend that the above mentioned two cases be excluded from
the Resolution of Parliament on Supplementary 4 of Financial Year 2020/21 to allow
investigation and verification on the matter. I will therefore appreciate if the Resolution for
the rest of the Supplementary can be finalized to enable us handle the urgent expenditures.

By copy of this letter, the Hon. Minister of Lands, Housing and Urban Development is
informed and requested to verify and clarify the issues raised in the petition.

Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Copy to: The Rt. Hon. Prime Minister and Leader of Government Business in Parliament,
The Hon. Minister of Lands, Housing and Urban Development,
The Chairperson, Uganda Land Commission,
The Clerk to Parliament, Parliamentary Building,
The Permanent Secretary, Ministry of Lands, Housing and Urban Development,
The Secretary, Uganda Land Commission.

Mission

PERMANENT SECRETARY
SECRETARY TO THE TREASURY

THE REPUBLIC OF UGANDA
IN THE HIGH COURT OF UGANDA AT MASINDI
HCT – 00 – FD – AC – 0036 OF 2015

THE ESTATE OF THE LATE:

ANTWANE KALETE : DECEASED

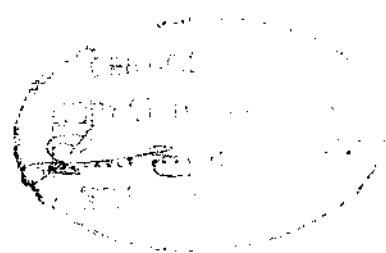
LETTERS OF ADMINISTRATION

I, **OCHAN RAPHAEL**, Judge of the High Court of Uganda at Masindi, hereby make known that on the 18th day of March 2015; Letters of Administration of the property and credits of the estate of the late **ANTWANE KALETE** formally a resident of **Kyamukama village, Buyaga County, Kagadi district** were granted to **NAMULI NANTALIA** (Grand daughter) of the deceased, she having undertaken to administer the same and to make a full and true inventory of the said property and credit and exhibit the same in this court within **Six Months** from the date of this grant, or within such further time as the court may from time to time appoint, and also to render to this court a true account of the said property and credits within one year from the same date or within such further time as the court may time to time appoint.

Dated at Masindi this 18th day of March, 2015

Ochan Raphael

JUDGE





ALL CORRESPONDENCES SHOULD BE
ADDRESSED TO THE SECRETARY

IN ANY CORRESPONDENCE ON
THIS SUBJECT PLEASE QUOTE NO: PERS/CH/01

21st June, 2022

ANNEX 7

Hon. Joel Ssenyonyi
Chairperson, COSASE
Parliament of Uganda
KAMPALA

FORGERY OF MY SIGNATURE

Following our conversation last Saturday evening I write to confirm that in the year 2015 I was a serving Chairperson of the Public Service Commission, having been appointed to that Office on the 7th of May, 2014. I attach herewith a copy of Appointment letter.

Secondly, I also confirm that the signature on the purported Letters of Administration dated 18th March, 2015 is most certainly not my signature. I enclose for you a copy of an Instrument of Appointment which I signed recently. My signature has been constant since I joined Government some 40 (forty) years ago.

I hope this bring to a close the utterly false and outrageous forgery of the Letters of Administration in question.

Respectfully submitted

Justice Ralph W. Ochan

Mission

"To provide Government with competent human resources for effective and efficient public service delivery"

Form of Application for Land Compensation



APPLICATION FOR COMPENSATION UNDER THE LAND FUND

(To be filled in triplicate)

Serial No.

To: The Secretary

Uganda Land Commission

P.O. Box 36408, Kampala (U)

I/We Namuli Nantalia

(State name of applicant) here by apply for land compensation under the land fund.

ADDRESS OF APPLICANT

Village or Zone Kyamukama Village Postal AddressTown or Parish Kagadi Tel ContactSub-county or Division Buyaga County

STATUS OF OWNERSHIP

a) ☐ Registered owner(s)

Name and address of registered owner(s)

(i) Antwane Kalete

(ii)

(iii)

b) ☐ Others

State relationship with the registered owner(s) and attach evidence of authority to act on behalf of the registered owner(s).

Administrator of the estate of the late Antwane Kalete
Vice Masindi High Court AC no 0036 of 2015

DESCRIPTION OF THE LAND

District Kagadi County Buyaga Sub-county Mugarama

Town Parish/Ward/Village/Zone

Block 147 Plot 2 Land size (Ha)

Mailo/FRV/LRV Folio

REASON(S) FOR APPLYING FOR COMPENSATION

☒ Land occupied by statutory tenants ☐ estimate number of statutory tenants on the land

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☐ Other reasons (please specify)

Have you ever received compensations for your land under land fund? Yes ☐ No ☒

If yes, give description of the land;

District County Sub-county

Town Parish/Ward/Village/Zone

Block Plot Land size (Ha)

FRV/LRV Folio

***This form should be accompanied with the following documents and information:-**

Please tick the box if applicable

Yes

No


- Duly completed form 41 (consent by spouse(s) ☐ ☐
- to transaction in land (where applicable)
- Photocopy of certificate of land title; ☐ ☐
- Photocopy of personal identity card/passport; ☐ ☐
- Two passport size photos; ☐ ☐
- Search letter from Registrar of Titles; ☐ ☐
- Letter(s) of administration/probate (where applicable) ☐ ☐
- Administrators should attach family resolution authorizing the sell of family land.
- Local Council letter (LC letter)

If you are not the registered owner(s), then attach the following additional documents were applicable:

- Evidence of authority to act on behalf of the registered owner(s);
- Resolution of the family members accepting sale of the land;
- Photocopy of valid personal identity card/passport;
- Two passport size photos.

VALUATION AND PAYMENT TERMS

- 1) Compensation is made on willing- seller willing- buyer basis at a price to be determined by the Chief Government Valuer.
- 2) Payments are subject to availability of funds.
- 3) In case of part-payments, any outstanding amount does not constitute a debt to government.
- 4) The unpaid portion of the land remains the property of the registered land owner until paid for.
- 5) False information leads to criminal liability and prosecutions in the courts of law.

Signature.....  Date..... 18/4/2015

For Official use only

Remarks by the Secretary of the Commission