

**REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS
(CENTRAL GOVERNMENT) ON THE AUDITOR GENERAL'S
REPORT ON THE FINANCIAL STATEMENT OF NURTURE:
RESEARCH TRAINING AND MENTORING PROGRAM FOR
CAREER DEV'T OF FACULTY IN MEDICAL EDUCATION
PARTNERSHIP INITIATIVE INSTITUTIONS (MEPI) AT
MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES
FOR THE YEAR ENDED 31ST JULY 2017 AND 31ST JULY, 2018**

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Office of the Clerk to Parliament
Parliament Buildings, Kampala
March, 2022

1.0. INTRODUCTION

On 1st September 2021, Parliament referred the Auditor General's Report on the Financial Statement of Nurture: Research Training and Mentoring Program for Career Dev't of Faculty in Medical Education Partnership Initiative Institutions (MEPI) at Makerere University College of Health Sciences for the Year Ended 31st July 2017 and 31st July 2018.

The report that attracted an unqualified opinion by the Auditor General covered the accounting statements comprising of income and expenditure statements as t 31st July, 2018, the statement of financial position, statement, statement of receipts, funds accountability statement and budget status summary sheet, i.e (Financial/Regulatory and Compliance audits). He noted no key audit matters to communicate in his report for both financial years.

2.0. METHODOLOGY

Pursuant to Rule 174, the Committee scrutinised the report of the Auditor General by meeting the Accounting Officer of Makerere University, the Principal, College of Health Sciences, the Project Investigator, NURTURE project and the Accountant, College of Health Sciences.

3.0. Key Findings and Recommendations in the special audit report

Financial year ending 31st July 2017:

Under absorption of Funds: USD 51,795.72

The Auditor General notes in his report that a review of the budget and cashbook indicated that the Project management budgeted for USD 799,000 for the period under review. However, only USD 309,032.61 (39%) was released reflecting a shortfall of USD.489,967.39. The under release of funds was attributed to inability by the project management to absorb the prior year release balance of USD 51,795.72.

An analysis of performance by the Auditor General indicated that the under absorption was occasioned by the closure of the University between October

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2016 and early January 2017 due to a strike which affected the progress of fellows' research activities. It should be noted that under absorption of funds poses a risk of failure to attract future donor funding.

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While meeting with the University Secretary/Accounting Officer and management of the College of Health Sciences, the Committee was informed that the under releases of the funds was caused by the inability by the project management to absorb the prior year release while the low absorption of funds was due to the delay by fellows to obtain the required ethical approvals with any of the Makerere University college of Health Sciences, Institutional Review Board and the Uganda National Council of Science and Technology.

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Further, the management blamed the strike at the college that stalled activities at the College for over three months, affecting utilization/absorption of the funds.

The Committee, however, noted that the under absorption of funds was recurrent at the College, even in financial years where there were no strikes. The management informed the Committee that they have preferred to carry forward the money(s) not spent over the years, as opposed to spending for the sake of finishing it. They further noted the challenges posed by procurement processes, especially for biological research reagents that takes longer than normal. They decried the strict procedures prescribed under the Public Procurement and Disposal of Public Assets Act (PPDA) which does not take into account the challenges in procuring items such as biological research reagents

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The Management of the College of Health Sciences further informed the Committee that the numerous strikes at the College were occasioned sometimes by factors beyond their control. The strike by members of staff is most times in agitation for increment in their salaries and those by the students are mainly caused by welfare issues that are triggered by increase in prices of commodities and or may be tuition fees.

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The Committee notes that under absorption of released funds affects the implementation of planned activities which defeats the purpose for which the funds were disbursed. It also poses a risk of failure to attract future donor funding.

The Committee recommends that the College devises means of enhancing funds absorption, including starting the procurement process in time to cater for challenges in procuring biological research reagents.

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The College should engage with the President's office, the Institutional Review Board and the Uganda National Council of Science and Technology to devise faster means of obtaining the necessary ethical approval by fellows.

The Government needs to undertake a study on how to amend the PPDA to facilitate specialized programs which may be hampered by lengthy processes.

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Financial year ending 31st July 2018:

- a. Absence of clear policies on recruitment of staff/ unauthorized recruitment of staff*

The Auditor General notes in his report that a number of staff were recruited by the project management without following the available recruitment as prescribed in the Human Resources Manual. Sections 2.4 and 2.5 of the manual provides that all persons seeking employment with the University shall do so through a transparent process including applying for the job and interviews through the Director Human Resources or as may be advised depending on the type of employment sought.

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A review of the detailed budget and staff list revealed inconsistencies between the budgeted and the actual number of staff, with 8 staff recruited instead of the 5 co-principal investigators planned for.

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While meeting the Committee, the management of the College of Health Sciences acknowledged the concern in the report of the Auditor General and informed the Committee that the challenge sometimes lies in the restricted timelines in the implementation activities which has forced them to hire experts outside the stipulations of the human resource manual.

The Committee notes that hiring staff outside of the set regulations amounts to abuse of office. Management should always negotiate ample project timelines to cater for all processes, including recruitment.

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The university should be involved in the process of recruiting staff to avoid back-door recruitment. However, the investigators should be hired based on suitability of candidates.

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b. Unclear criterion on staff contract renewals.

From a review of sample renewed contracts, the Auditor General indicates in his report that there was no basis for determining satisfactory performance for the staff whose contracts were renewed as there was no evidence of an appraisal process. This poses a risk of having non performers as part of the staff.

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The Committee recommends that the Project Investigator should put in place a robust mechanism of assessing the performance of staff, results of which should be used to determine renewal of contracts. Performance appraisals should always precede contracts, for it is the corporate way of running institutional projects.

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In conclusion Rt. Hon. Speaker and Members, we should always encourage and institutionalise good management practices in all our institutions and set them out as centers for excellence. This will not only ensure that we deal away with blatant abuse of office through flouting procedures, but also create a repository of management solutions, enhance productivity and

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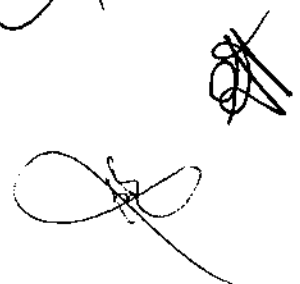
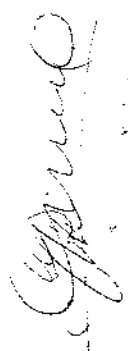
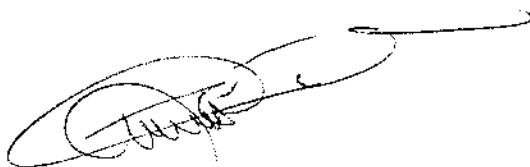
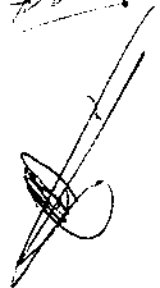
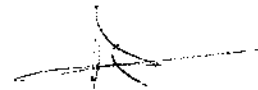
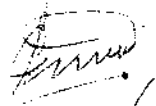
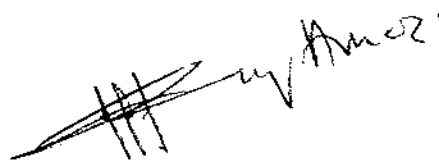
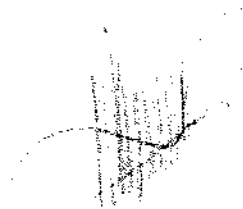
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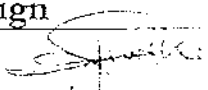
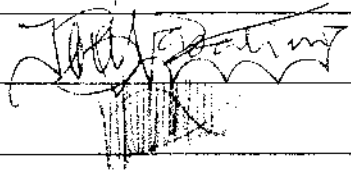

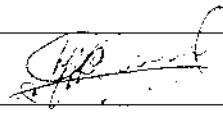
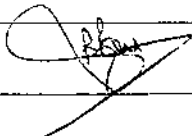

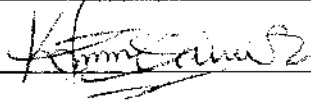
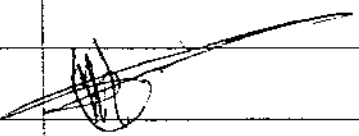
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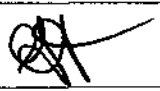
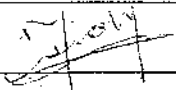
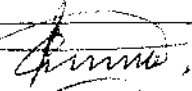
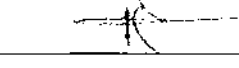
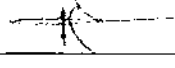
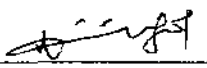
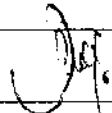
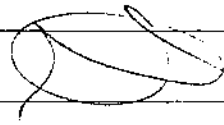
ensure high level consistency. This is what we should desire of all our institutions, Rt. Hon. Speaker and Colleagues.


I beg to move.



LIST OF MEMBERS ENDORSING THE REPORT OF PAC – CENTRAL GOV'T ON THE AUDITOR GENERAL'S SPECIAL AUDIT REPORT ON THE AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT OF NURTURE: RESEARCH TRAINING AND MENTORING PROGRAM FOR CAREER DEV'T OF FACULTY IN MEDICAL EDUCATION PARTNERSHIP INITIATIVE INSTITUTIONS (MEPI) AT MAKERERE UNIVERSITY COLLEGE OF HEALTH SCIENCES FOR THE YEAR ENDED 31ST JULY 2017 AND 31ST JULY, 2018

S/n	Name	Constituency	Sign
1.	Hon. Lubega Medard Ssegona	Busiro East	
2.	Hon. Basalirwa Asuman	Bugiri Municipality	
3.	Hon. Adriko Yovan	Vurra County	
4.	Hon. Atyang Stella	DWR Moroto	
5.	Hon. Angura Fredrick	Tororo County South	
6.	Hon. Afidra Olema Ronald	Lower Madi County	
7.	Hon. Atima Jackson	Arua Central	
8.	Hon. Bataringaya Basil	Kashari North County	
9.	Hon. Bukenya Michael Iga	Bukuya County	
10.	Hon. Okot John Amos	Agago North County	
11.	Hon. Kyooma Xavier	Ibanda North	
12.	Hon. Siliwany Solomon	Bukooli Central	
13.	Hon. Nandala Mafabi	Budadiri West	
14.	Hon. Okin P. P Ojara	Chua West County	
15.	Hon. Onekalit Denis Amere	Kitgum Municipality	
16.	Hon. Okae Bob	Kwania North	
17.	Hon. Lukwago John Paul Mpalanyi	Kyotera County	
18.	Hon. Opendi Sarah	DWR Tororo	

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

43	Hon. Zijan David Livingstone	Butembe County	
44	Hon. Museveni William	Buwekula County North South	
45	Hon. Kinyamatama Suubi Juliet	DWR Rakai	
46	Hon. Okabe Patrick	Serere County	