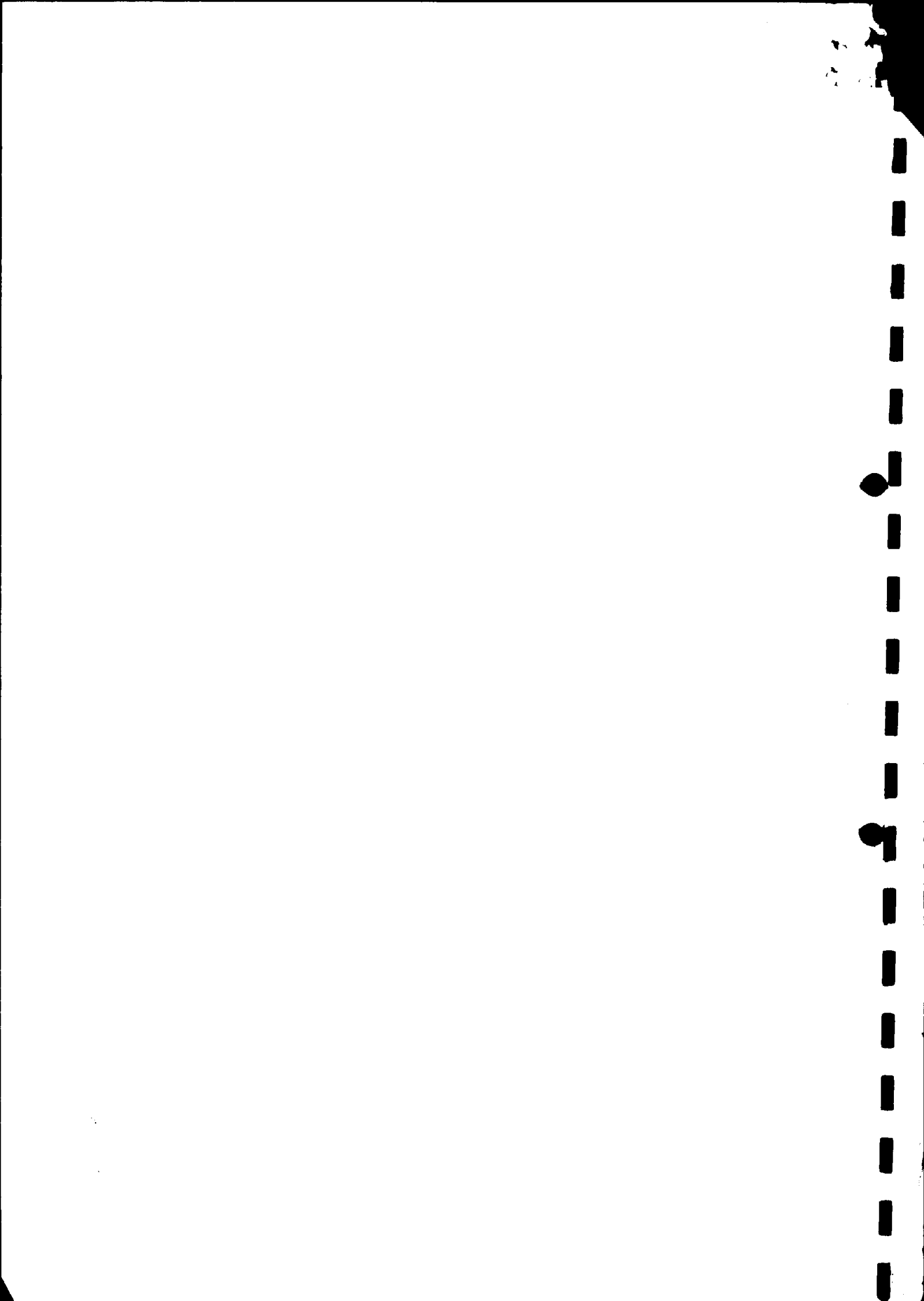


**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE  
REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2013 ON UGANDA MISSIONS IN; GUANGZHOU, ABU  
DHABI, KIGALI, PRETORIA, NAIROBI, KHARTOUM, ADDIS  
ABABA, JUBA AND KINSHASA**

APRIL 2016



AO:	Accounting Officer
MoFPED:	Ministry of Finance, Planning and Economic Development
MoU:	Memorandum of Understanding
GoU:	Government of Uganda
PSC:	Public Service Commission
MoPS:	Ministry of Public Service
AG:	Accountant General
PAC:	Public Accounts Committee
OAG:	Office of the Auditor General
FY:	Financial Year
MOFA:	Ministry of Foreign Affairs
FSA:	Foreign Service Allowance
PS:	Permanent Secretary
PSST:	Permanent Secretary/Secretary to the Treasurer
UCF:	Uganda Consolidated Fund
FSO:	Foreign Service Officer
BoU:	Bank of Uganda

BoU Bank of Uganda



## 1.0 INTRODUCTION

Article 163 (4) and (5) of the Constitution of the Republic of Uganda mandates the Auditor General to submit to Parliament annually a report of the accounts audited by him or her for the financial year immediately preceding and; that Parliament shall, within six months after the submission of the report referred to in clause (4) of this article, debate and consider the report and take appropriate action.

On Tuesday, 29th April 2014, the Annual Report of the Auditor General for the Year Ended 30th June 2013; Volume 2; Central Government was tabled in Parliament and referred to the Public Accounts Committee (PAC) for consideration.

Volume 2 comprises a total of 103 entities comprising Ministries, Agencies, Commissions, Departments, Uganda Missions abroad, Public Universities, Referral Hospitals and the Consolidated Government of Uganda Financial Statements.

In the FY 2012/13, out of the 103 entities audited, 60 entities had ~~unqualified~~ opinions, 39 had qualified opinions and 4 had disclaimed opinions. The basis upon which the audit opinion is premised forms the gist of the audit observations in the separate reports issued on individual entities, which PAC ultimately considered.

Pursuant to Article 90 of the 1995 Constitution and Rule 162 of the Rules of Procedure, PAC commenced the consideration of this report with an inaugural meeting with all Accounting Officers of entities under its purview on 24<sup>th</sup> July 2014. This was followed with public hearings that commenced on 13<sup>th</sup> August 2014.

As a strategy for greater efficiency and effectiveness, PAC delineated the entities under its purview based on the peculiarity of audit opinion and the reports will be clustered based on opinion with this first three batches containing those

MCA



entities with Disclaimer of opinion, and four volumes with entities with qualified opinions tabled in the House in March, June, July and August 2015 respectively. This is therefore the fifth batch and it contains the Uganda Missions abroad namely; Ottawa, Washington, New York, Guangzhou, Abu Dhabi, Kigali, Pretoria, Nairobi, Khartoum, Addis Ababa, Juba And Kinshasa

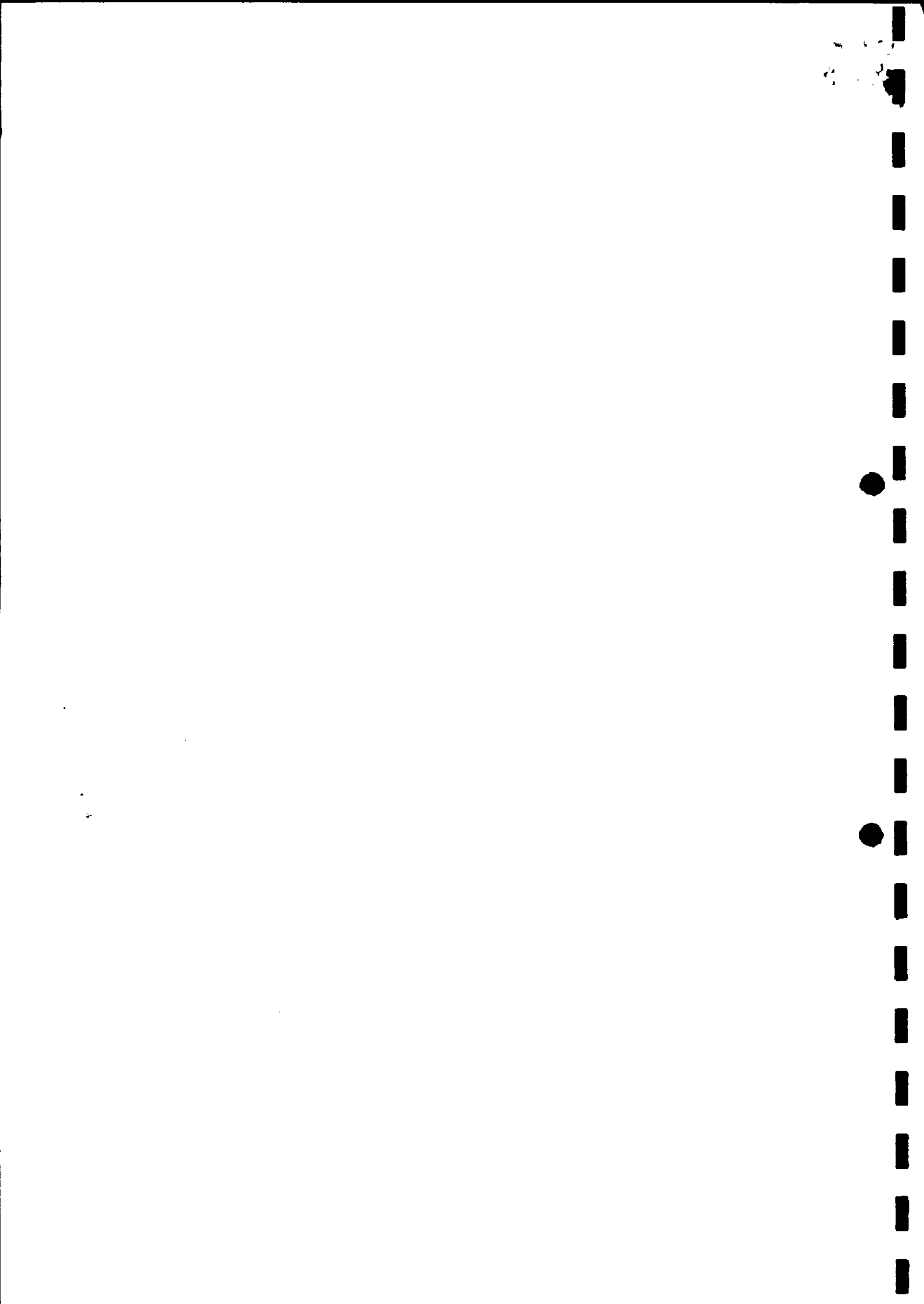
## 2.0 SCOPE OF THE REPORT

This report is on the financial audit for the year ended 30<sup>th</sup> June 2013 and covers an in-depth analysis of the audit observations of those entities with qualified opinions. The thrust of the Committee is on the need for improvement of management systems and corporate governance. This in the view of the Committee is integral in plugging the debilitating reality of fragile institutions that have to be strengthened if governmental efficiency and effectiveness and ultimately better service delivery is to be attained.

## 3.0 METHODOLOGY

- 1) The Committee met and held in-depth deliberations with the Accounting Officers of the various Missions and other relevant staff; including the Heads of Missions in the respective Missions;
- 2) The Committee reviewed relevant documents including; the Report of the Auditor General for the Year ended 30<sup>th</sup> June 2013; the Financial Statements of the Missions for the FY 2012/13 and other relevant documents;
- 3) The Committee conducted fact-finding visits to the respective Missions and selected properties of the Government of Uganda in those localities.

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## 4.0 FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

### 4.1 GENERAL CROSS-CUTTING ISSUES

#### a). LACK OF A MISSION CHARTER

The Committee observed that most if not all the Embassies that were visited were operating without an approved Mission Charter. Whereas Draft Charters were submitted, including objectives, activities and the cost implications of the proposals, most of these have not been approved by the Ministry of Foreign Affairs.

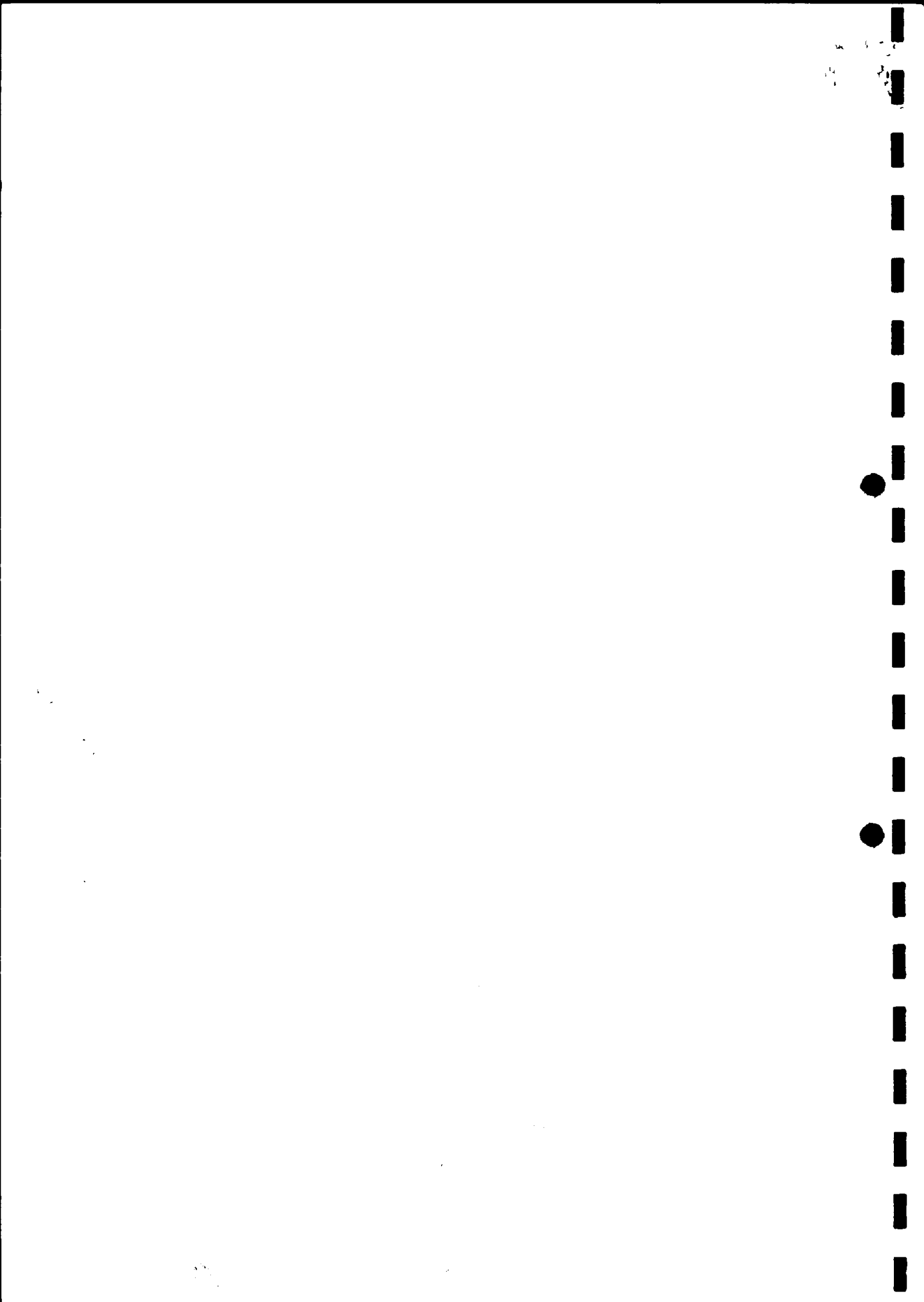
In the absence of approved Mission Charters, there is a risk of implementing uncoordinated activities, and Missions may not achieve the objectives of Uganda's foreign policy.

#### b). RENTING OF PROPERTY/ACCOMMODATION

It was observed that some Missions did not own any property in the form of buildings and were incurring colossal expenditure in rent costs.

- In the New Delhi Mission, the Chancery, the official residence and other residences for staff were rented at an annual cost of Rs.15,033,600 equivalent to US\$820,008 (2,141,040,888).
- The Guangzhou Consulate had been given notice of eviction in the previous year for delayed rent payment.
- In Abu Dhabi Mission, the staff of the Mission did not have appropriate accommodation befitting of their status.

The Committee noted that the cost of renting premises would be significantly reduced in the long run if an attempt is made by the Executive to acquire property through the normal budget process. Such



efficiency gains, if realized, would enable channeling of financial resources to other more strategic and sustainable priorities. .

**c). INEPT INTERNAL CONTROLS**

The Committee generally noted the ineptness of existing internal controls such as the weak procurement procedures, non-adherence to matters of social security, irregular human resource and performance management systems to mention but a few.

The Abu Dhabi Mission had not yet recruited an Administrative Attache and a Translator, in the absence of whom the Embassy could not efficiently and effectively implement all its planned activities.

Although appraisal of staff is a requirement under Government Standing Orders and good human resource management practices, it was noted at the Guangzhou Mission that six local staff comprising; the accountant, two drivers, translator, visa clerk/receptionist and cleaner had not been appraised in the year under review.

The Foreign Service Allowance (FSA) paid to the home-based staff in the New Delhi Mission to cater for their cost of living had not been reviewed by the Ministry of Foreign Affairs and Public Service for a long time.

The Committee notes that the irregularity of the internal audit function under the Office of the Accountant General is partly responsible for this malaise. Therefore, the regularization of this function could go a long way in ameliorating some of the challenges faced by the Missions.

**d). LAPSES IN PROCUREMENT MANAGEMENT**

The Committee noted that the procurement function in the Missions was weak. Procurement laws and regulations were ignored and Accounting Officers were unable to explain acquisition of some items. The absence of separation of functions in the procurement process exposes the



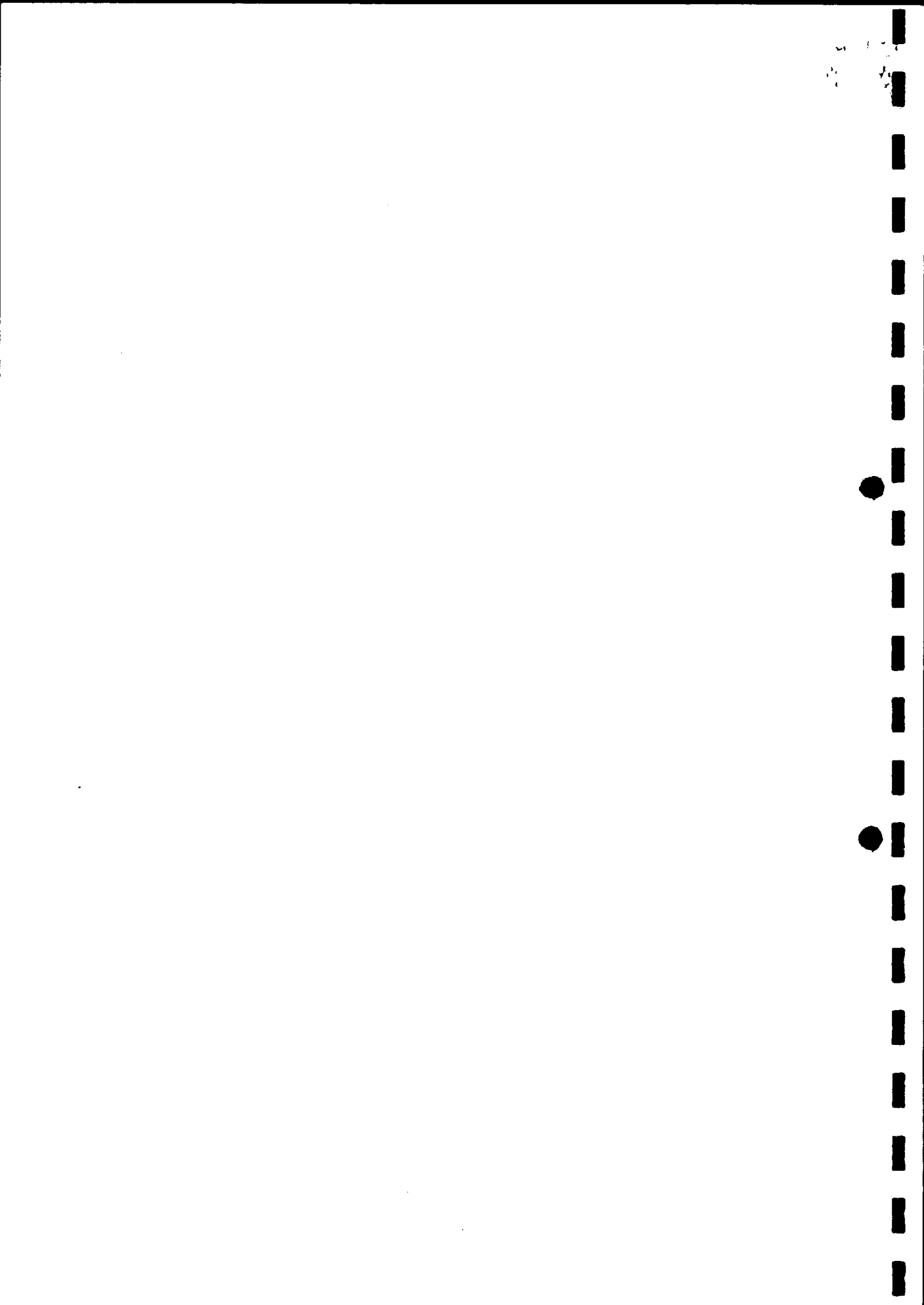
Missions to abuse. There is need for capacity building in as far as procurement management is concerned.

**e). INCONSISTENCIES IN FINANCIAL STATEMENTS**

The Committee noted glaring gaps, omissions and inconsistencies in the financial statements of the Missions. This is an indicator of either deliberate falsification or capacity gaps among the responsible staff. Whereas the introduction of the Navision Software is aimed at bridging this gap, there is need to build the capacity of the staff in this regard since the risk of inputting wrong data into the system will remain.

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*Benjany*  
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## 5.0 UGANDA HIGH COMMISSION, KIGALI

### a). Unauthorized Over Expenditure

**Query:** A review of financial statements revealed that the Embassy incurred a sum of UGX 516,640,239 in excess of the approved budget of UGX 2,643,120,000. However, there was no documentary proof to the effect that the necessary approval in the form of virements/reallocation warrants was granted contrary to section 17 of the Public Finance and Accountability Act, 2003. Under the circumstances, the expenditure is not a proper charge on government funds.

**Response:** The Accountant conceded the audit observation and attributed it to the over expenditure on non-residential buildings and transport equipment to funds retained as at 30th June 2012 for the construction of Chancery and procurement of Representation Car. She stated that they wrote to the Ministry of Finance, Planning and Economic Development albeit without a response. Nonetheless they proceeded to retain the said funds.

**Observation and recommendation:** The Committee notes that the Accounting Officer overstepped her mandate and contravened the Public Finance and Accountability Act 2003 and the regulations there-under,

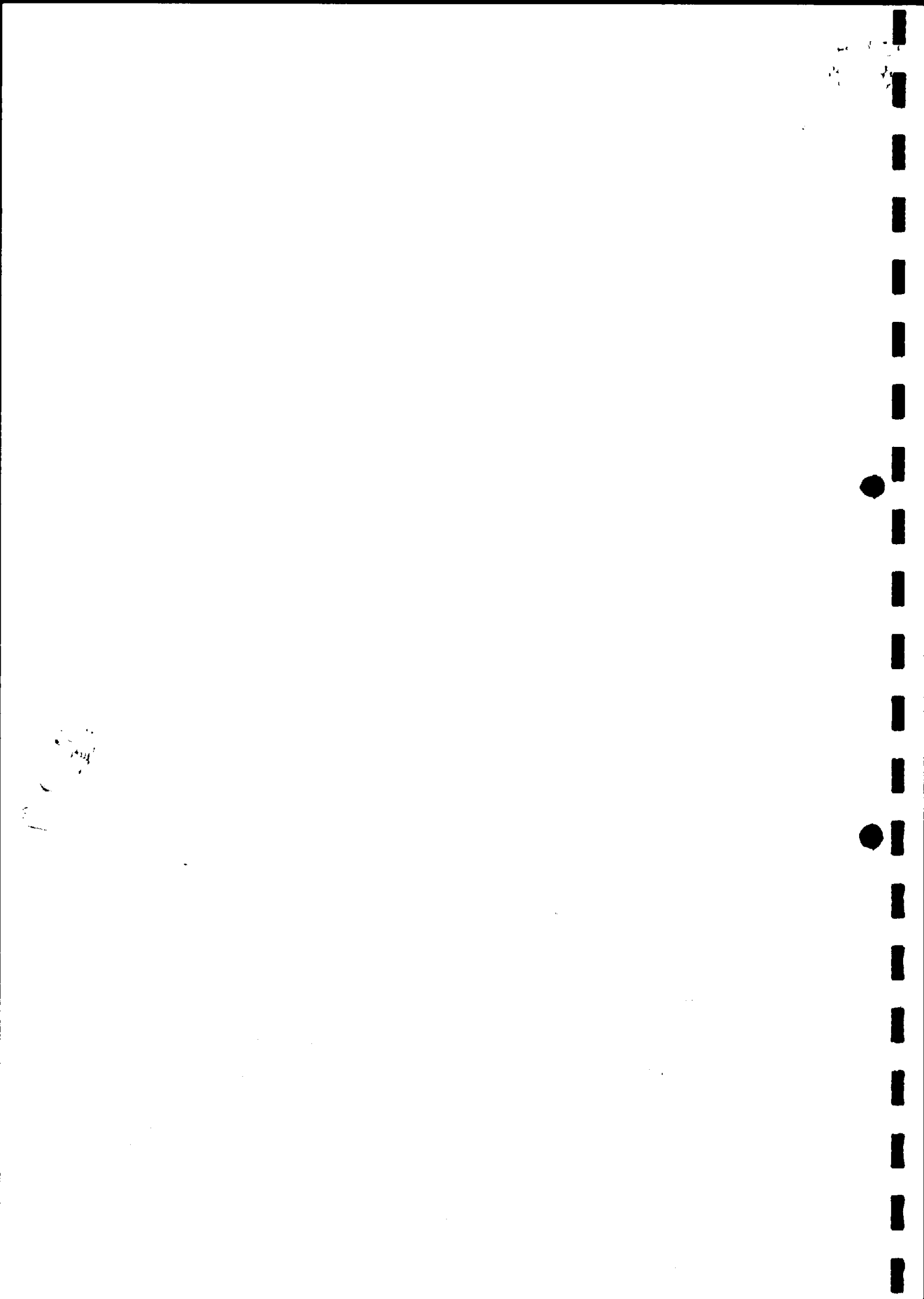
The Committee further notes that the Accountant, who was locally recruited, did not demonstrate the willingness or the interest to improve on her capacity

The Committee further calls to question the capacity of the Accountant to understand and apply the relevant laws and regulations that govern her day to day work.

**The Committee recommends that;**

- i) the Accounting Officer be held responsible for unauthorized expenditure.

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ii) *the appointment of Accounts staff to Missions be vested in the Office of the Accountant General to forestall the current haphazard appointment of persons with questionable capacity.*

iii) *The Accountant General deploys a more capable Accounting Officer. The present one should be relieved of the function of Accounting Officer.*

**b). Open-ended Mission Charter**

**Query:** A Mission Charter outlines the strategic objectives of an Embassy/Mission established and how a given Mission should be run in the prevailing economic and political environment.

However, it was noted that the existing Charter which was approved by the Hon. Minister of Foreign Affairs on 23rd January 2006 had no implementation time- frame. In view of the dynamic political and economic environment within which the Embassy operates, the objectives may no longer be appropriate and realistic.

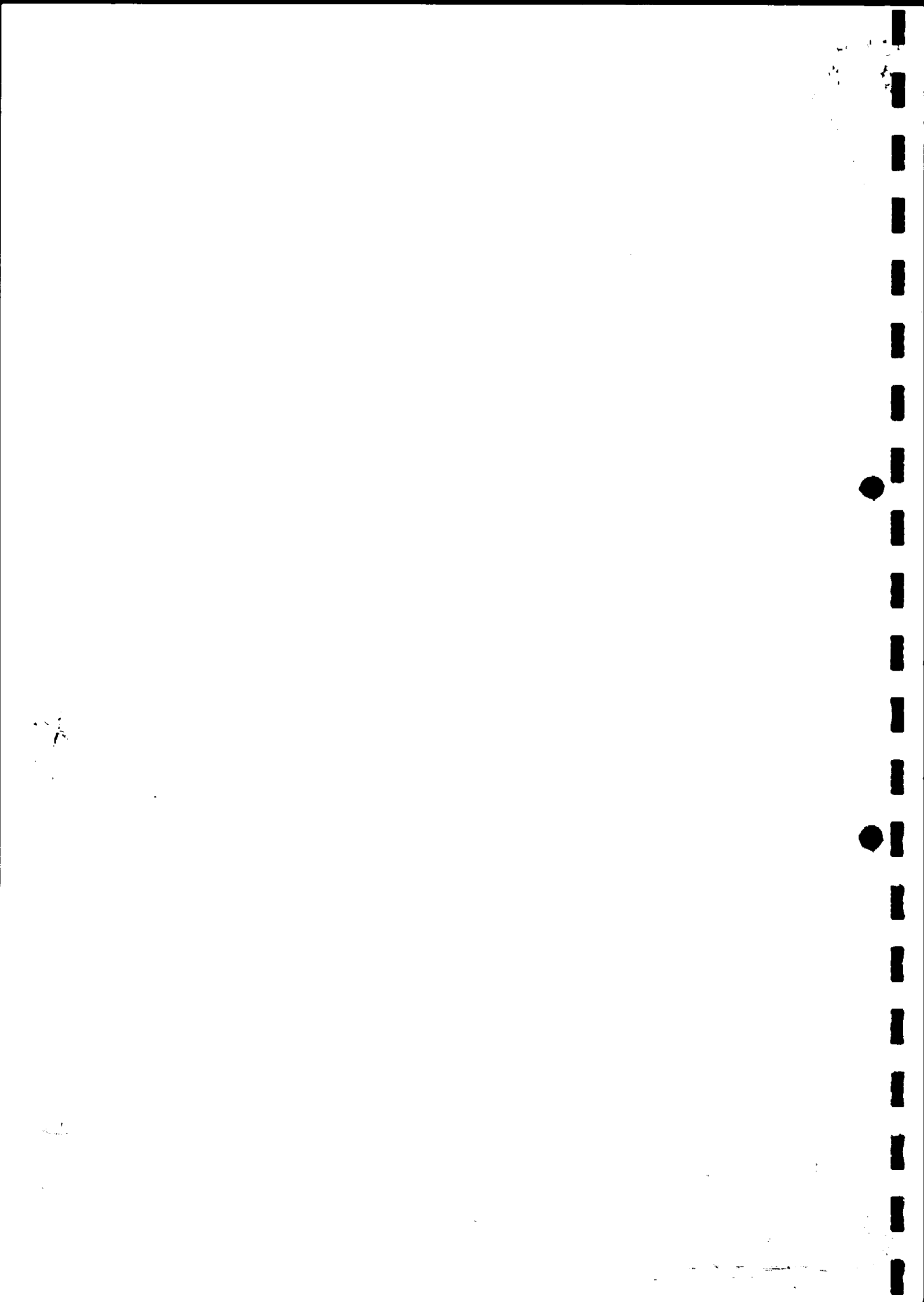
**Response:** The Committee was informed that the Mission is currently liaising with both MOFA and the MoFPED to ensure that a realistic Mission Charter is developed.

**Observation and recommendation:** The Committee notes that the absence of a Mission Charter impedes the monitoring and evaluation of the efficiency and effectiveness of the Mission.

**The Committee recommends that the Mission expedites the finalization of the Mission charter within 3 months and develops the appropriate workplan to operationalise it.**

**c). Staffing Matters Staff Appraisals**

**Query:** It is a requirement under Chapter (A-m), para 14 (a) of the Uganda Public Standing Orders 2010 for a staff performance appraisal report form to be completed for each confirmed officer and those on contract terms in



Ministries and a copy submitted to the Responsible Permanent Secretary by 30th of June of every financial year. However, no such record was in place at the time of inspection of the Embassy.

**Response:** The Accountant conceded the audit observation and informed the committee that the Mission presently conducts annual appraisal of its staff.

**Observation and recommendation:**

The Committee notes that the absence of an objective assessment of staff through a performance appraisal impedes the recognition of their performance and reward. In addition, performance gaps may not be easily identifiable for appropriate action.

The Committee further notes that there was no competitive recruitment of local staff at the Mission as exemplified by the dubious recruitment of a former intern at the MOFA as a Systems Administrator and another as an Accountant. The absence of competitiveness in recruitment jeopardizes efficiency and effectiveness of the Mission and casts the public sector in bad light.

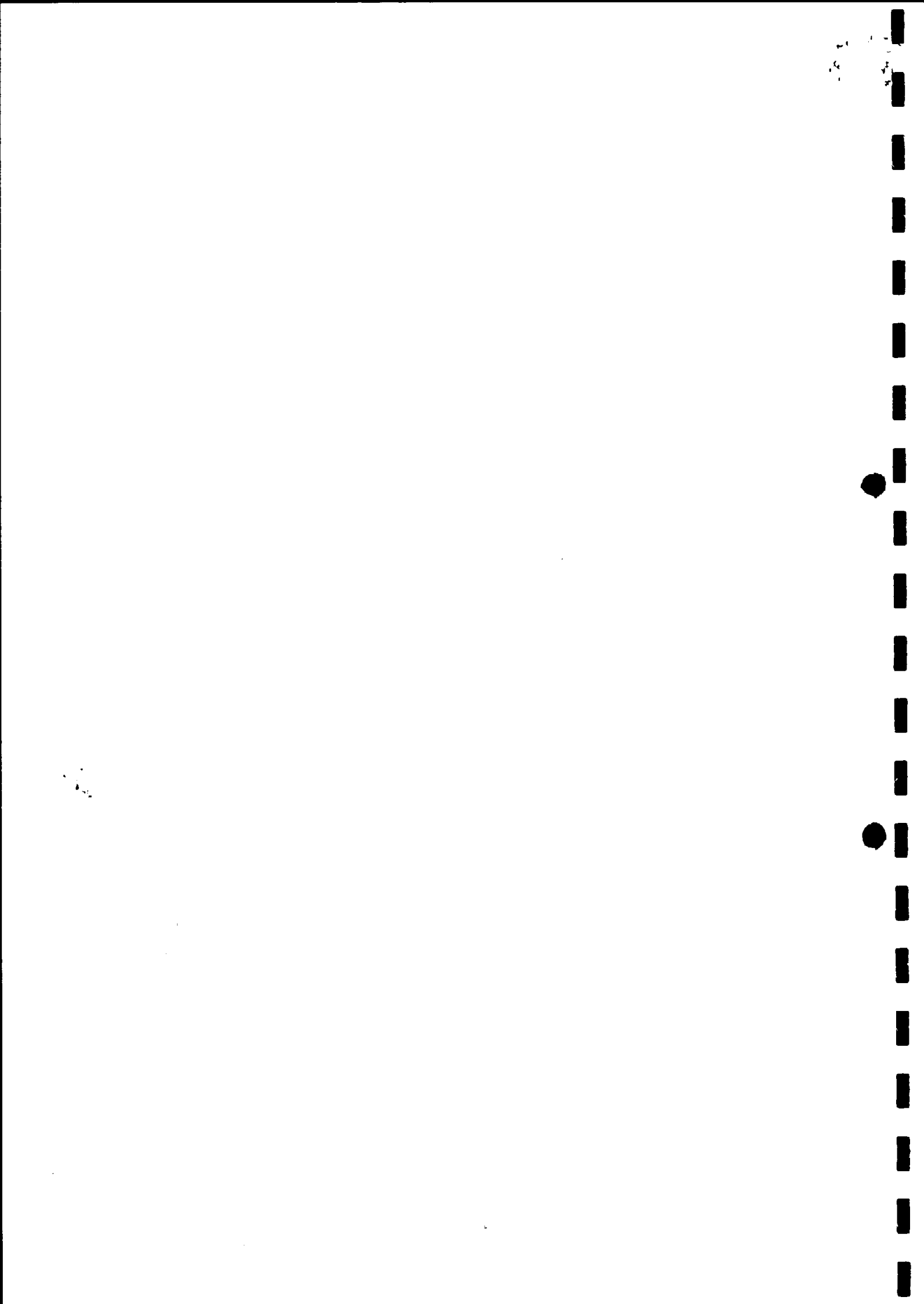
The Committee is concerned about the absence of an organogram for the local staff at the embassy and the arbitrary setting of salaries with its attendant inequities and subsequent ramifications on staff morale.

**The Committee recommends that;**

- i) the Accounting Officer adheres to the staff appraisal requirement of the Uganda Public Service Standing Orders.
- ii) recruitment of staff at the Mission should be transparent and competitive.
- iii) Appointment of the Accountant and the Systems Administrator be reviewed by the Public Service Commission.

**d). Special Provision of Overtime for Drivers**

**Query:** According to Section E-c, Para 37 of the Uganda Government Standing Orders, overtime, means any period of work on weekends, public holidays or in



excess of 7 3/4 hours on any day, from Monday to Friday. Para 39 states that overtime which invariably no driver can avoid has been consolidated for drivers so that such drivers shall get a consolidated overtime payment calculated as 30% of their monthly basic salary.

In addition, Section 6 of the Embassy Drivers' appointment letters indicates that a driver may be called upon for official duty on Saturdays, Sundays and Public Holidays.

However, it was noted that the 30% was not paid to the drivers during the year under review. In the circumstances, the welfare of the officers is compromised which may affect their productivity.

**Response:** The Accountant and the Deputy Head of Mission conceded the audit observation and informed the Committee that this has since been rectified and drivers duly get overtime whenever applicable and that overtime is budgeted for by the Mission annually.

**Observation and recommendation:** The Committee notes that the failure to honour entitlements like overtime adversely affects staff motivation and ultimately output.

**The Committee recommends that the Accounting Officer, as the custodian of the relevant laws and regulations should always ensure adherence to the Standing Orders.**

#### e). Treasury Management

**Query:** The Embassy opened a USD Project Development Account No.5005347-04-50 (Bank 4) for purposes of managing transactions related to the construction of the Chancellery. However, it was noted that development releases were first deposited on the USD operational A/c No.5005347-02-56 (Bank 2) before being transferred to the Development A/c. In the circumstances, there is a risk of diversion of the development funds.

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**Response:** The Accounting Officer conceded the audit observation. She indicated that permission was being sought through the Ministry of Finance to add another account for receipt of the funds in question.

**Observation and recommendation:** The Committee notes that failure to delineate the bank Accounts predisposes the funds to diversion and impedes expenditure tracking.

The Committee further notes that whereas the authorization of the PSST was sought, the Accounting Officer did not wait for the authorization before lumping up the funds together on the same account.

***The Committee recommends proper delineation of Mission accounts to ease public expenditure tracking and reduce the possibility of diversion of funds.***

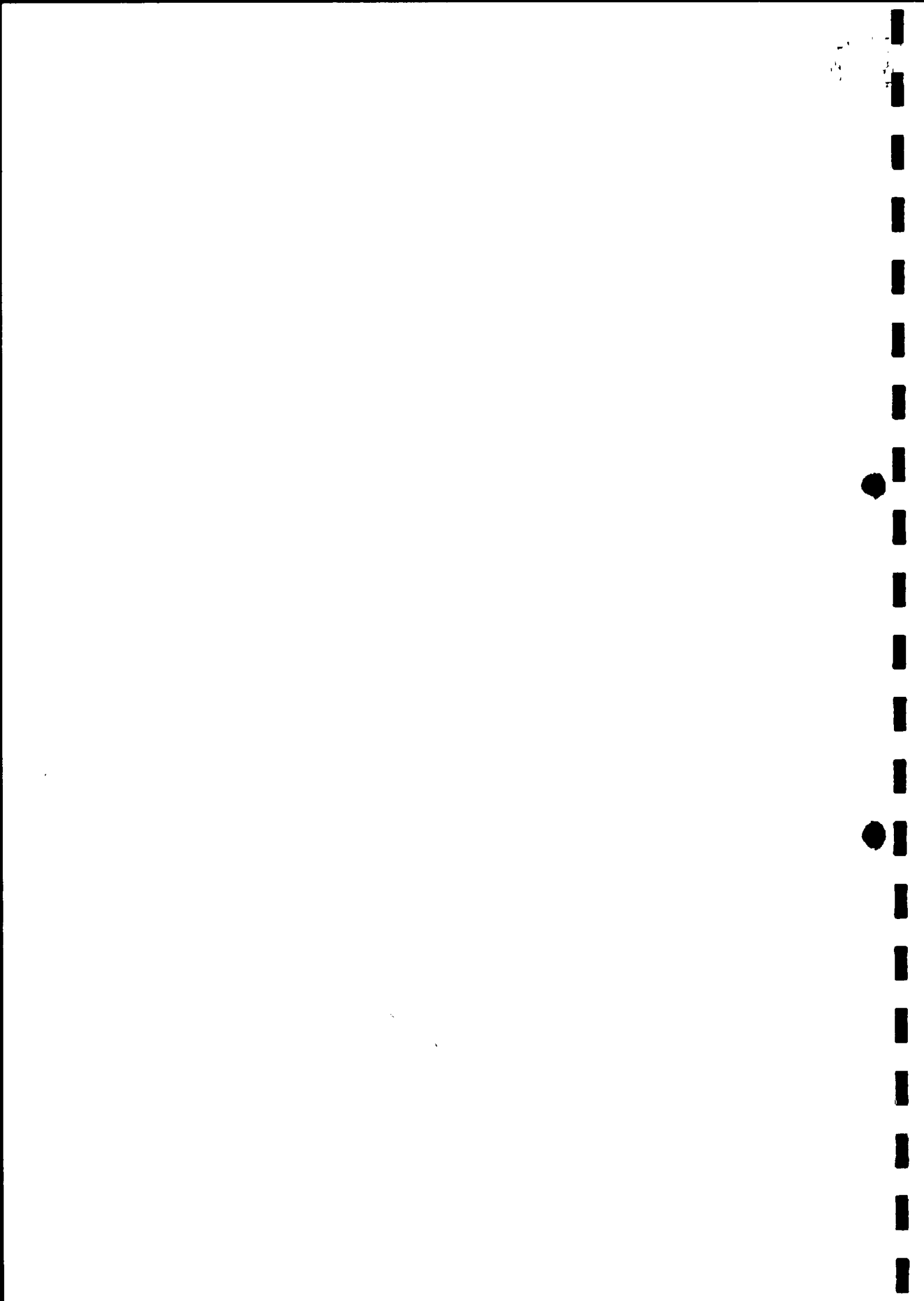
#### **f). Irregular Power Refunds**

**Query:** According to the Uganda Government Standing Orders, Sec H-e Para 9, responsibility of the cost of lighting and water lies with every public officer (other than Head of Mission) at the Embassy. On the contrary, a sum of Rwandese Francs 2,240,000 was paid to Embassy Staff to cater for power costs at their residences. In the circumstances, implementation of priority activities is compromised.

Management in response indicated that the 80% refund to staff was supported by section (H-e) 10 of the Standing Orders 2010.

**Response:** The Accountant and the Deputy Head of Mission insisted that the payment of power refunds was premised on section (H-e) 10 of the Standing Orders 2010.

**Observation and recommendation:** A review of the Public Service Standing Orders H-e revealed that the cost of heating and cooling if applicable will be met by Government. It is the considered view of the Committee that Rwanda neither qualifies for heating nor cooling and as such the refund of power bills is





not only oblivious to the normal tropical climate of Rwanda but also a stark irregularity based on the misinterpretation of the Standing Orders.

**The Committee directed that the Accounting Officer stops this payment pending clarification from the PSST and if the payment is found to be ineligible, the Committee recommends recovery from the Officer.**

**g). Inventory of Official Residence**

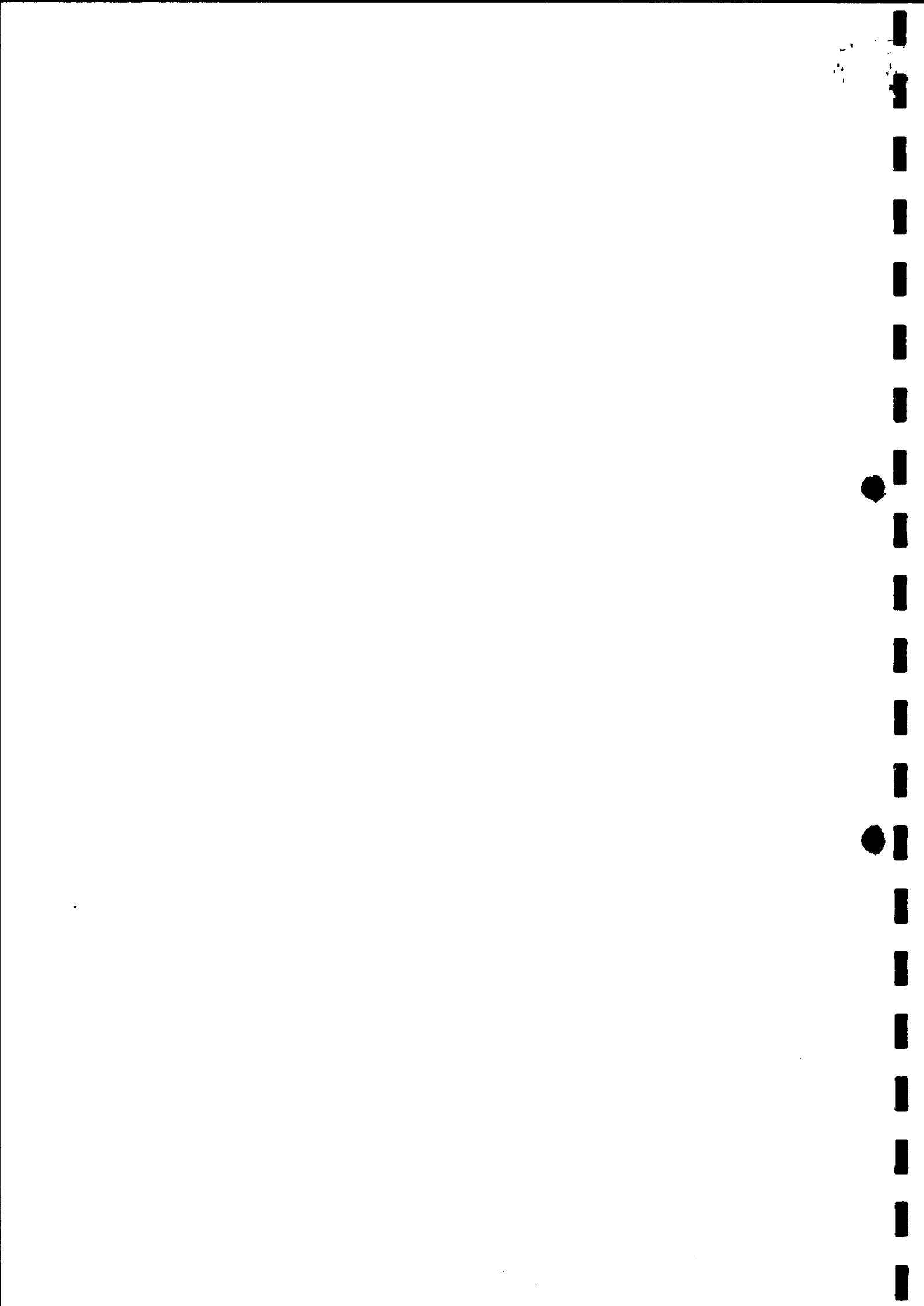
**Query:** Chapter (H-e)(4) of the Uganda Public Standing Orders 2010 requires the Head of Mission to assign, in writing, an officer who should be responsible for the official residence. The assigned officer should compile an inventory of the contents of the official residence and undertake maintenance of the residence.

**Response:** The Deputy Head of Mission in response acknowledged the anomaly and indicated that the Head of Chancery had been duly assigned to undertake the assignment.

**Observation and recommendation:** The Committee notes that formally assigning this responsibility is integral for the assessment of the furnishing and maintenance needs of the Residence.

**The Committee recommends that the assignment of a responsibility holder for the Official residence should be done immediately**

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## 6.0 UGANDA MISSION IN KINSHASA; DEMOCRATIC REPUBLIC OF CONGO

### a) Review of draft financial statements

The following matters were observed during a review of the draft financial statements;

#### i) Non Tax Revenue

**Query:** The financial statement for the period ended 30<sup>th</sup> June, 2013 indicated Non-Tax Revenue of UGX.26,695,914. It was however not possible to validate totals to ledger balances because revenue ledgers were not availed. The Accounting officer explained that all NTRs were transferred to the Consolidated Fund (CF) and receipts were given. However, evidence to this effect was not availed.

**Response:** The Accounting Officer explained that he secured the receipts from UCF in September after the audit. He tabled copies of the acknowledgement receipt and a statement from Bank of Uganda. The statement from BoU dated 2<sup>nd</sup> July 2013 indicates the money was on the UCF.

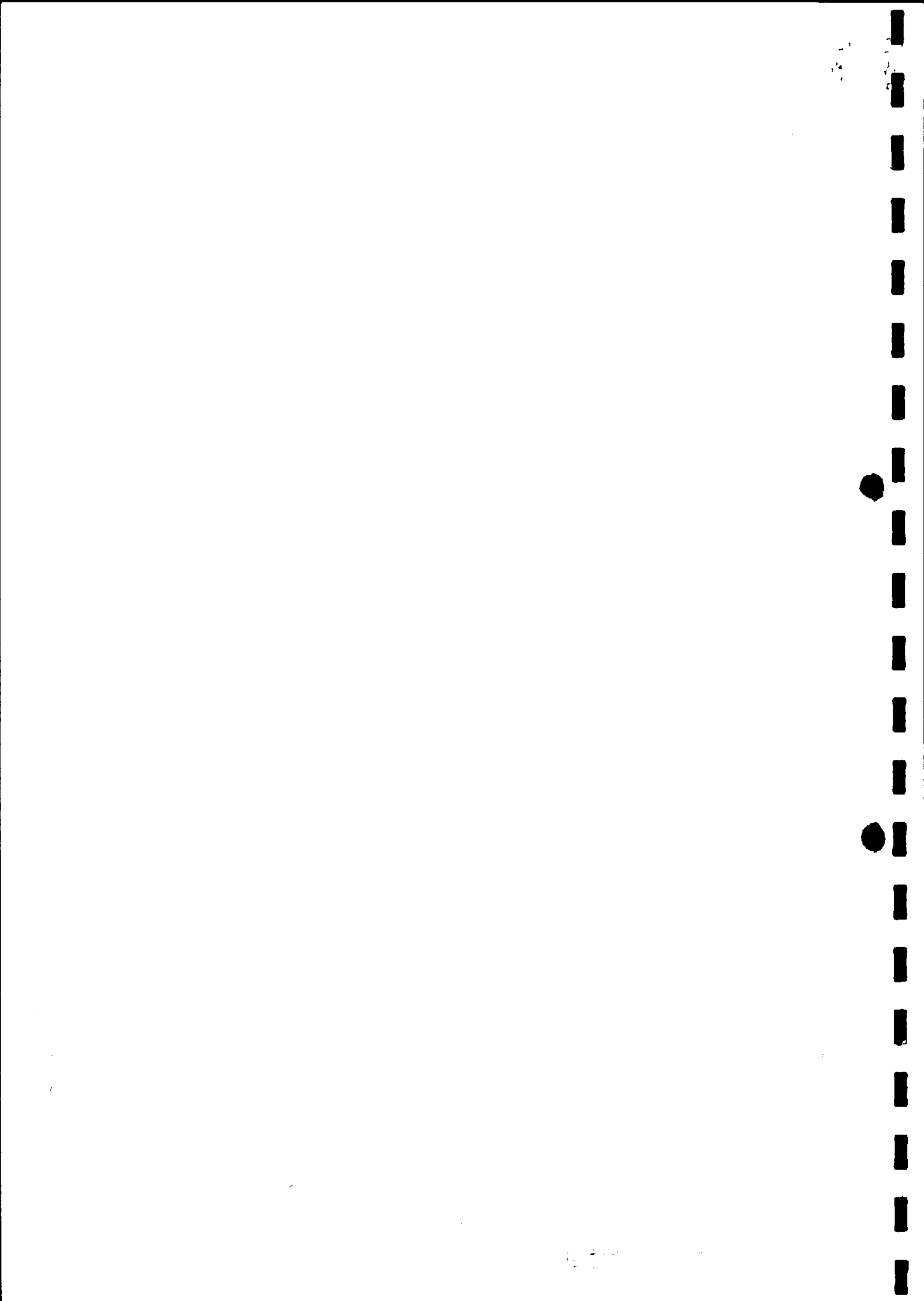
**Observation and recommendation:** The Committee takes note of the evidence provided by the Accounting Officer in regard to this transfer.

**The Committee recommends that the Accounting Officer seeks timely evidence of acknowledgement.**

#### ii) Payables

**Query:** Included in the Financial Statements is an amount of UGX. 130,999,921= that was committed to pay the sundry creditors. However particulars of the payables were not disclosed in a schedule rendering their authenticity doubtful.

**Response:** The Accounting Officer conceded the query and attributed it to the payment of outstanding terminal payments due to former locally recruited staff.



**Observation and recommendation:** The Committee notes that the payment of terminal benefits to locally recruited staff was a good initiative.

**iii) Cash at Hand**

**Query:** Included in the financial statements is an amount of UGX.80,931,523 representing cash and bank balances. These balances were however not supported by certificates of bank balances rendering their accuracy doubtful.

**Response:** The Accounting Officer informed the Committee that the bank – Eco Bank only avails clients with the bank statement and not a certificate of bank balance.

**Observation and recommendation:** *The Committee notes the explanation of the Accounting Officer.*

**iv) Employee Costs**

**Query:** The financial statements indicated UGX.130,999,921 as unpaid employee costs for the last ten months.

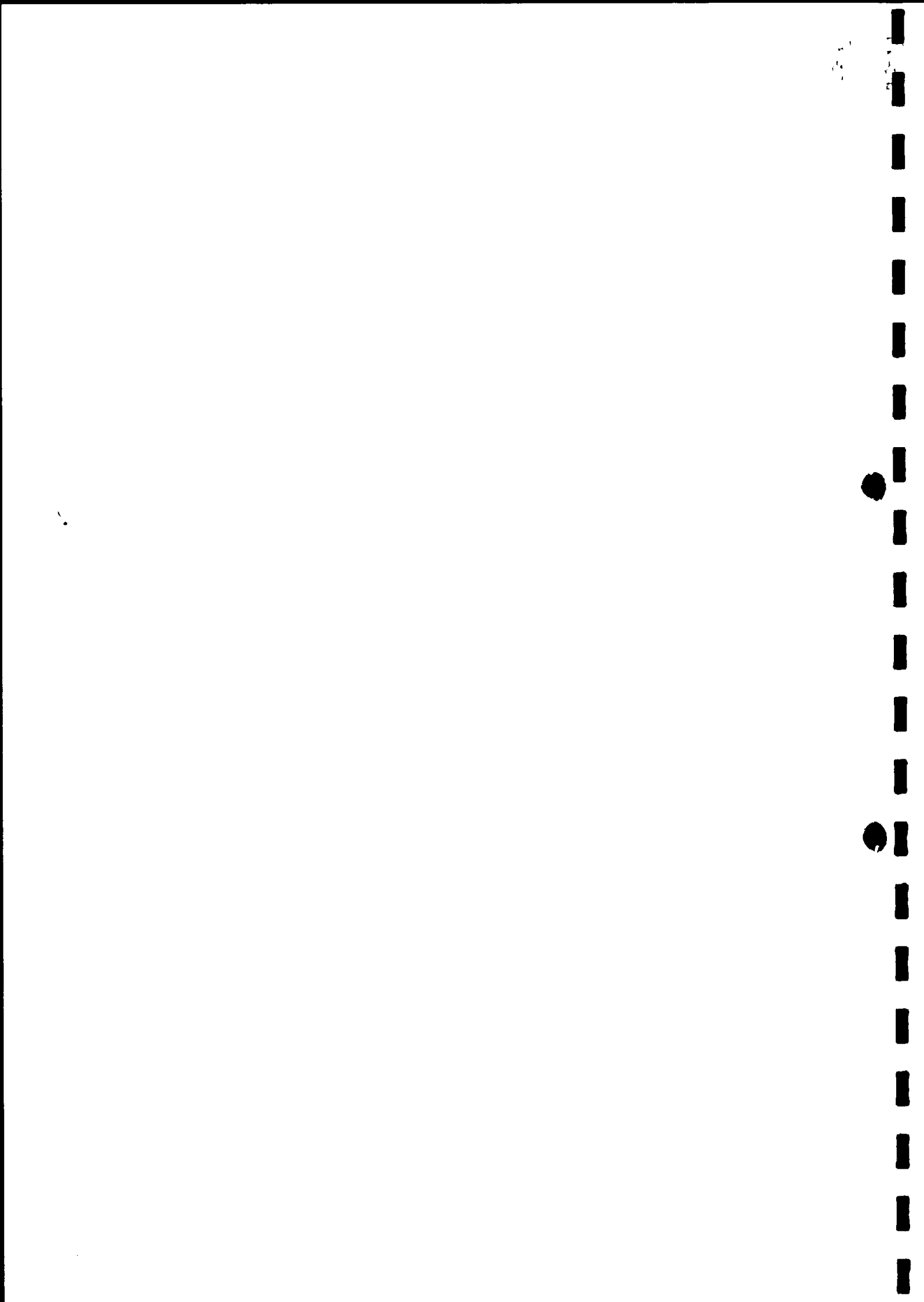
**Response:** The Accounting Officer explained that the money relates to the outstanding terminal benefits due to the former locally recruited staffs of the mission from 1975 to 1997 when the Mission was forcefully closed down after severance of diplomatic relations.

**Observation and recommendation:** *The Committee notes that this is related to the prior query on "Payables".*

**b) Revision of Foreign Service Allowances**

**Query:** The PAC made recommendations for the upward revision of the Foreign Service allowances after ascertaining the circumstances in which the staffs therein live in their respect missions abroad. However, there was no evidence that this recommendation of PAC was implemented.

**Response:** The Committee was informed that FSOs are paid their FSA and US\$2500 per annum per child as education allowance

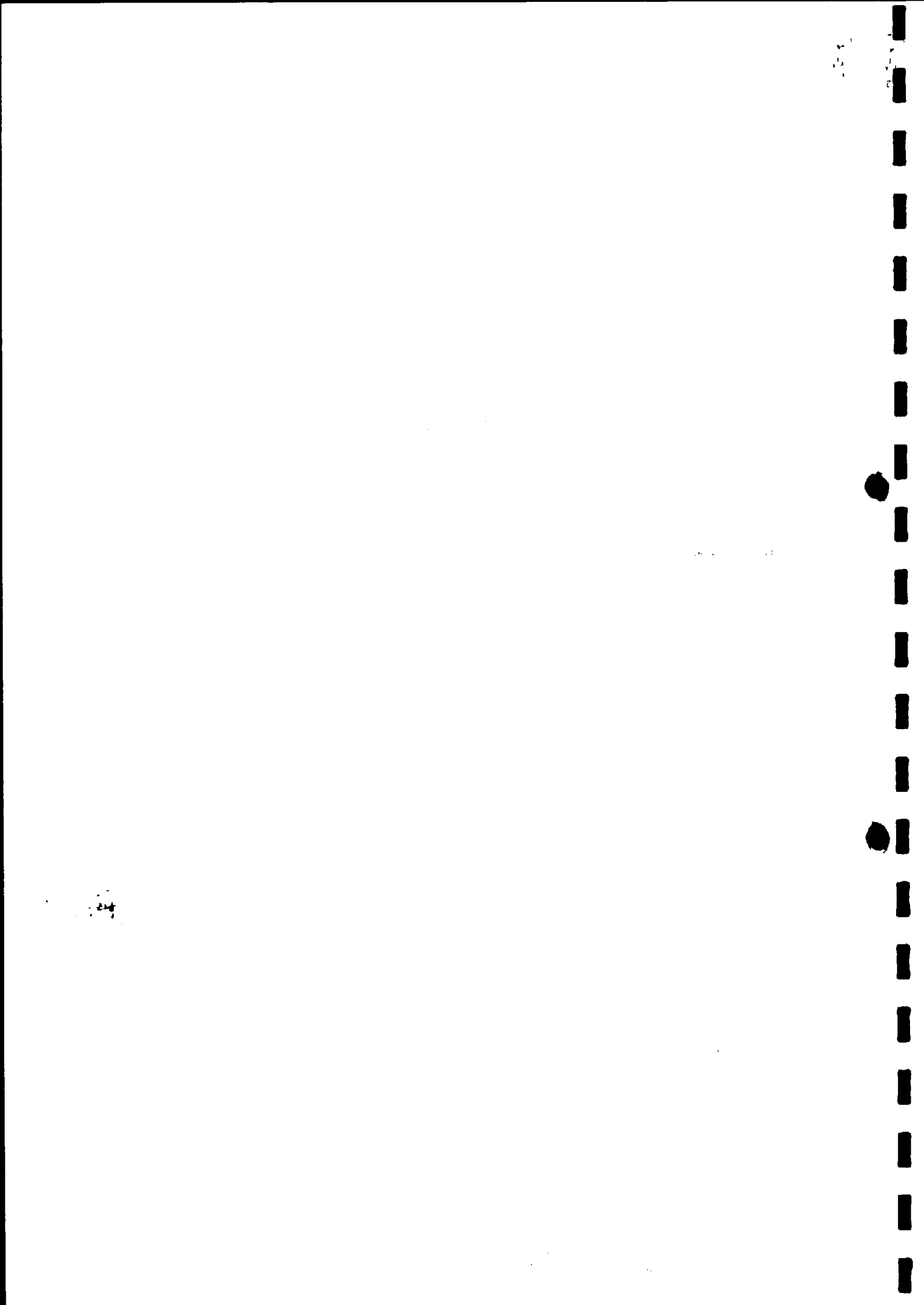


***The Committee recommends that the process of revision of the FSA be expedited.***

***The Committee recommends that the process of revision of the FSA be expedited.***

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## 7.0 UGANDA HIGH COMMISSION, NAIROBI

### a) Excess Expenditure

**Query:** The High Commission incurred expenditure of UGX.106,055,285 over and above the approved estimates on various expenditure items without obtaining authority from the Permanent Secretary/Secretary to Treasury contrary to the financial regulations. Expenditure in this respect was rendered irregular.

Table below refers.

Expenditure Item	Final Budget	Actual Expenditure	Variance
Employee Costs	1,139,999,255	1,170,219,028	30,219,773
Goods and services consumed	810,637,833	883,803,048	73,165,215
Consumption of Property, Plant & Equipment	153,999,750	156,670,047	2,670,297
Total			106,055,285

**Response:** The Accounting Officer informed the Committee that they had written to the PSST albeit with no response.

He attributed it to unexpected commitments such as meetings/summits. The AO denied that NTR had been used. This money was reallocated from development. There was money for consultancy on the Uganda House and it was used.

**Observation and recommendation:** The Committee notes that this was a distortion of the budget and contravention of the Appropriations Act and the Public Finance regulations.



The Committee is unsatisfied with the explanation of the Accounting Officer in regard to this audit observation.

The Committee further notes that while the mission budgets for about 971m for FSA, MoFPED provides only 885m leaving a shortfall on FSA that warrants a virement.

**The Committee took cognizance of the explanation of the Accounting Officer and directed that the Accounting Officer should strictly adhere to the law and the need for authorization to spend over and above the budget.**

#### **b) Outstanding Commitments**

**Query:** A review of the financial statements revealed that the High Commission had payables of UGX.23,627,965. Of this figure, UGX.689,182 accrued in the year under review. The accumulation of domestic arrears poses a huge burden to Government and may also lead to litigation.

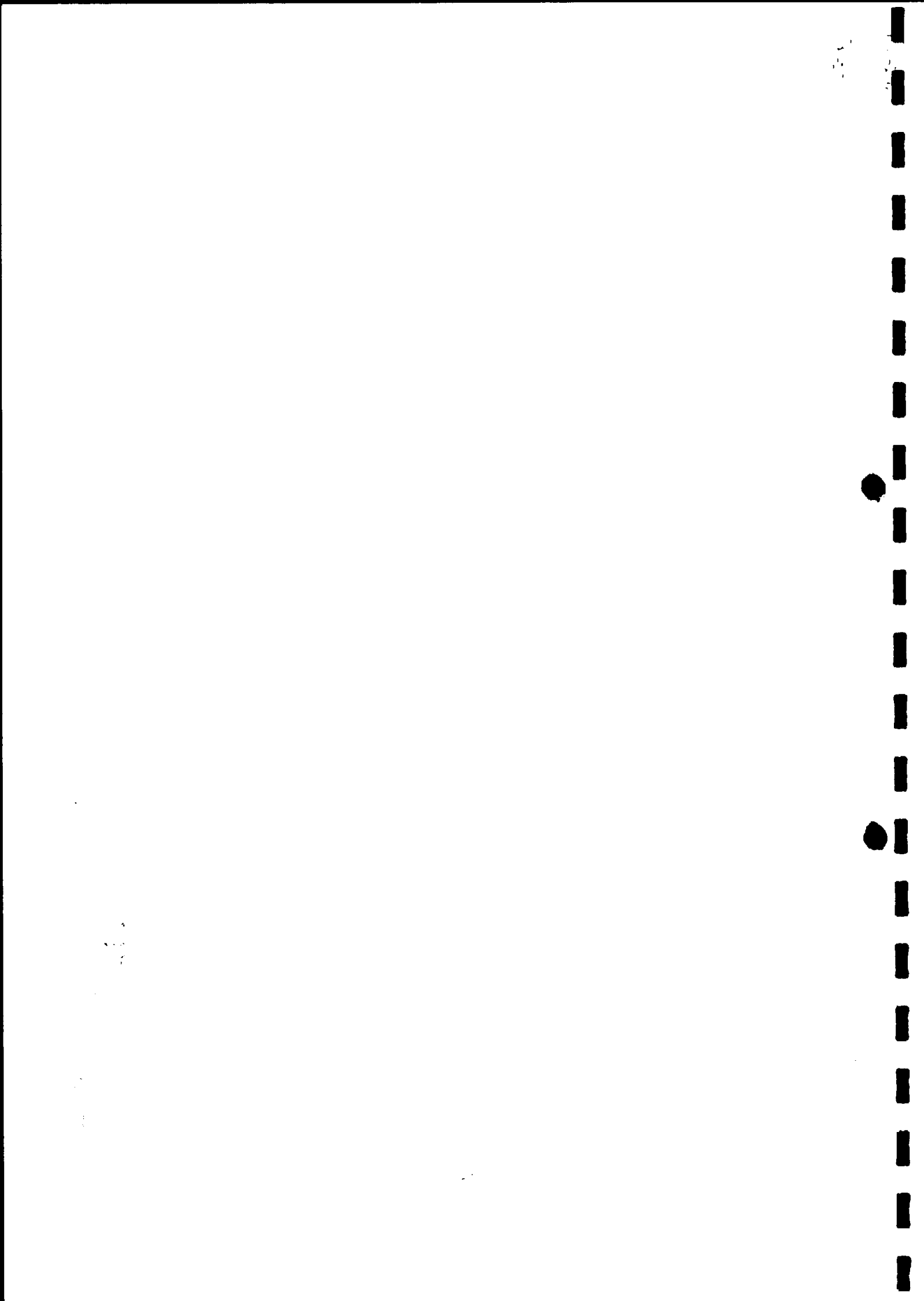
**Response:** The AO stated that this was a balance carried forward from 2007. When the mission gets money for rent, they make a security deposit. This money is owed to the tenant and paid back as the tenant vacates.

**Observation and recommendation:** The Committee notes the variation in explanation between the audit observation and the explanation of the Accounting Officer.

**The Committee takes cognizance of the explanation of the Accounting Officer.**

#### **c) Refund of Medical Expenses**

Section M-Medical Attention part (M-a) subsection 14 of the Public Service Standing Orders 2010 requires Foreign Service Officers, their spouses and up to 4 children while serving in a Mission abroad to be covered by full medical insurance. Contrary to this, KShs.712,868 was spent on medical bills from various health facilities and refund to staff for costs on medical treatment. The



High Commission had not instituted a medical insurance scheme, as envisaged by the Standing Orders and no assurance was given as to the authenticity of the medical bills.

**Response:** The Accounting Officer agreed with the audit observation and added that this has since been ameliorated by enrolling the staff on a medical insurance scheme. He tabled a copy of the health insurance contract between the Mission and Jubilee Insurance

**Observation and recommendation:** *The Committee takes cognizance of the explanations of the Accounting Officer and the steps taken to ensure that all staff at the Mission are covered by medical insurance.*

**d) Clearance of Local Mission Staff by MoFA**

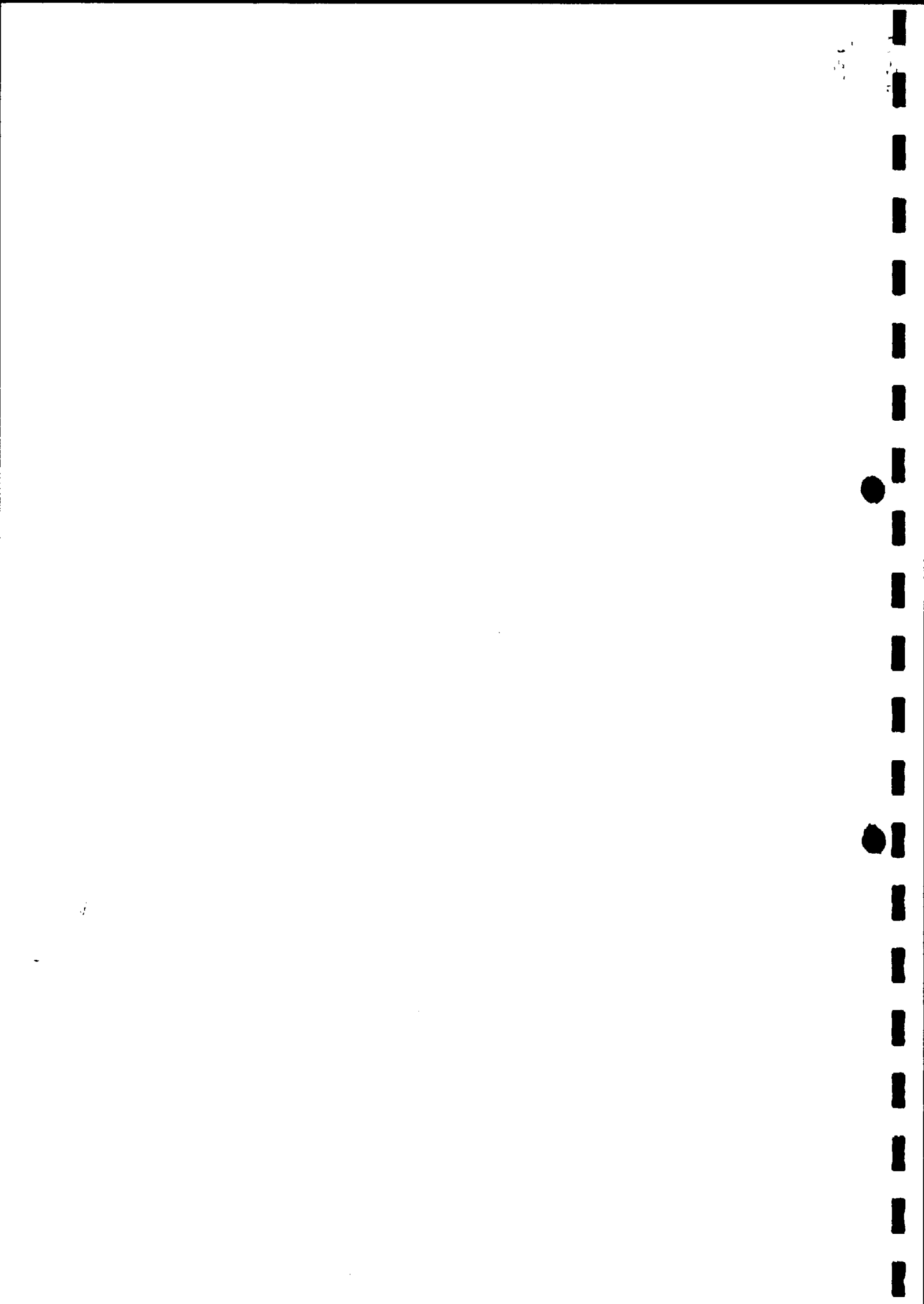
**Query:** Section A-C (8) of the Public Service Standing Orders, require all Missions to seek clearance and approval from the Permanent Secretary, Ministry of Foreign Affairs (MoFA) before appointing non Ugandans as employees of Missions. It was noted that the Mission has 13 local staff that were paid monthly gross salary totalling to KShs.408,930, however there was no evidence of MoFA having cleared these staff. In the absence of such clearance, the staffs are considered illegally recruited.

**Response:** The Accounting Officer conceded the audit observation and added that he had indeed written to the PS MOFA but to no avail.

He added that the PHRO had visited the mission on this matter but the mission is yet to receive feed back.

**Observation and recommendation:** The Committee observes the inaction of the PHRO MOFA and yet he/she has bears the responsibility to ameliorate this.

**The Committee recommends that the PHRO MOFA be reprimanded for abdicating their responsibility.**



## 8.0 UGANDA HIGH COMMISSION, PRETORIA

### a) Absence of Mission Charter

**Query:** The high commission lacks a mission charter that would spell out its key objectives, outputs, performance and annual targets. In the circumstances it is difficult to assess the performance of the mission or individual officers.

**Response:** The Accounting Officer agreed to the audit observation. She added that they had followed up the matter with the Ministry of Foreign Affairs and a Charter is now in place.

**Observation and recommendation:** The Committee notes that while the Mission followed up with the MOFA, the Charter that the Accounting Officer tabled was generic and devoid of measurable targets.

**The Committee recommends that the Mission operationalise the Mission charter.**

### b) Unexpended balance 2012/13

**Query:** A review of the financial statements revealed that there was un-spent balance on the dollar account equivalent to UGX.578,496,143 which was not returned to the consolidated fund, in contravention of Section 19(1) of the Public Finance and Accountability Act, 2003.

**Response:** The Accounting Officer conceded the audit observation and added that these funds were for capital development works and consultancy for the renovation of the official residence of which the procurement process was still ongoing by the end of the financial year. A letter to the Permanent Secretary and Secretary to Treasury requesting for permission to retain the funds had not been responded to.

**Observation and recommendation:** The Committee notes that the Accounting Officer did not secure the authorization of the Accounting Officer to retain the said funds. By so doing she contravened the PFAA and the regulations there under.





**The Committee recommends that;**

- i) the Accounting Officer be held responsible for contravening the PFAA.**
- ii) The Accounting Officer should in future always return un-spent balances or seek authority before retaining unspent funds.**

**c) Over Expenditure**

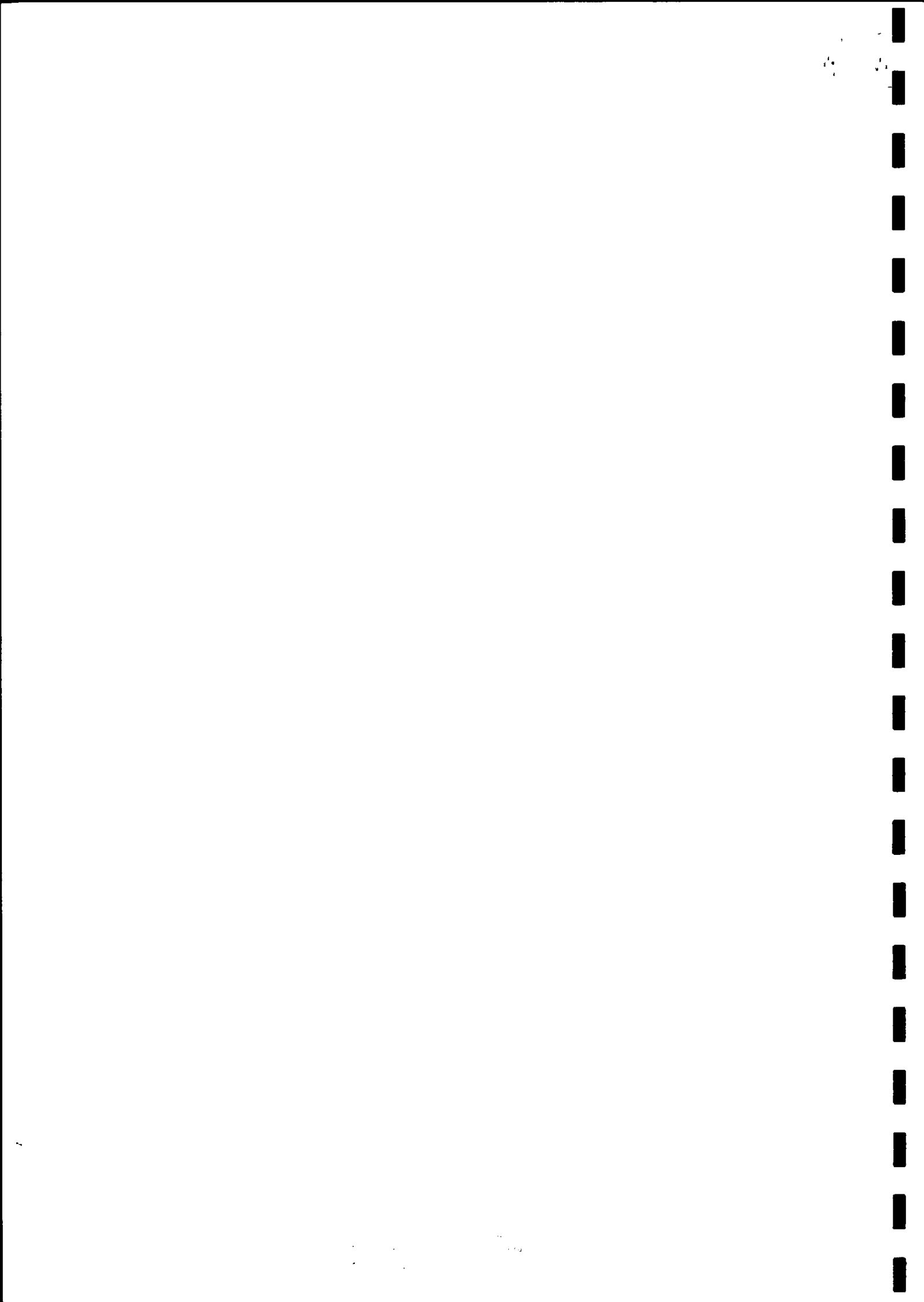
**Query:** A review of the financial statements revealed that the Mission spent UGX.128,373,275 over and above the budgeted amount, which contravened Paragraphs 152 of the Treasury Accounting Instructions (TAIs), 2004. There was no evidence that the Mission obtained a Supplementary Budget Warrant to allow the expenditure stand in the Financial Statements.

**Response:** The Accounting Officer conceded the audit observation and stated that it was a balance from the previous financial year.

**Observation and recommendation:** The Accounting Officer was unable to satisfactorily clarify the source of the funds. This points to a possible use of NTR or falsification of the financial statements for the year under review or non-return of unspent funds.

**The Committee recommends that;**

- i) the Accounting Officer be held responsible for falsification of the financial statements.**
- ii) The Accounting Officer be held responsible for failure to return unspent balances to the consolidated fund**
- iii) a review of the Accounting Officer's and financial attache's capability in complying with the public finance laws and regulations be done.**



#### **d) Management of Fixed Assets**

##### **i) Lack of Fixed Assets Register**

**Query:** The Mission did not maintain a comprehensive fixed assets register but rather a list of assets was kept without details like dates of acquisition, repairs, additions and the valuations thereof. This is contrary to Paragraph 400 of the TAIs, 2014. Lack of these details makes it difficult to track the existence of assets.

**Response:** The Accounting Officer conceded the audit observation. She attributed the absence of the FAR to the absence of data on the assets eg. Dates of acquisition. But that effort is underway to create a FAR. The Accounting Officer presented a file purporting to be a FAR, but it could not in any way qualify to be a FAR.

**Observation and recommendation:** The Committee notes the inaction on the part of the Accounting Officer- two years after the audit, the Accounting Officer is yet to establish a Fixed Assets Register.

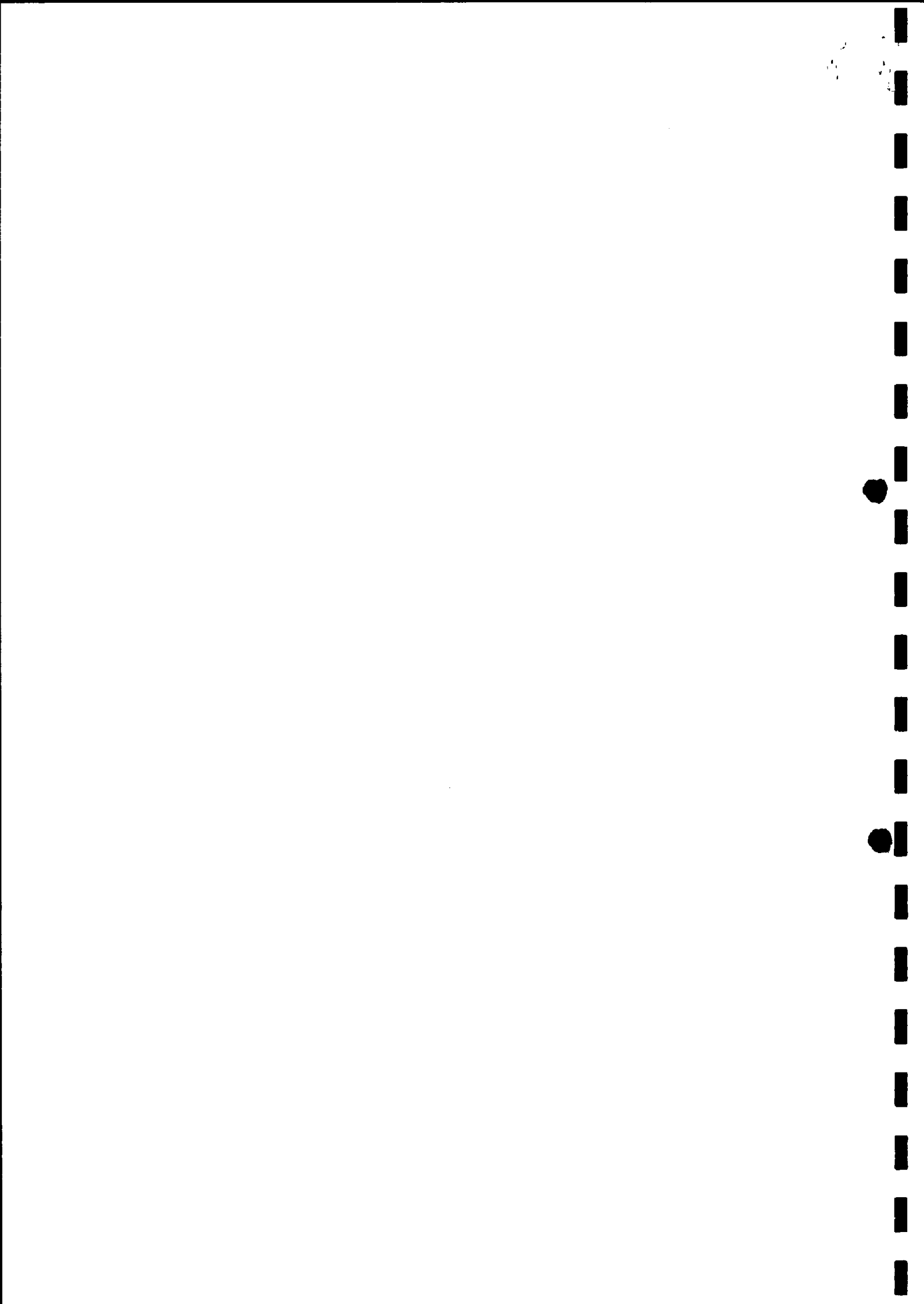
The Committee finds the Accounting Officer lacking in ability and suitability.

***The Accounting Officer be held responsible for failure to establish and maintain a FAR.***

##### **ii) Assets not Engraved**

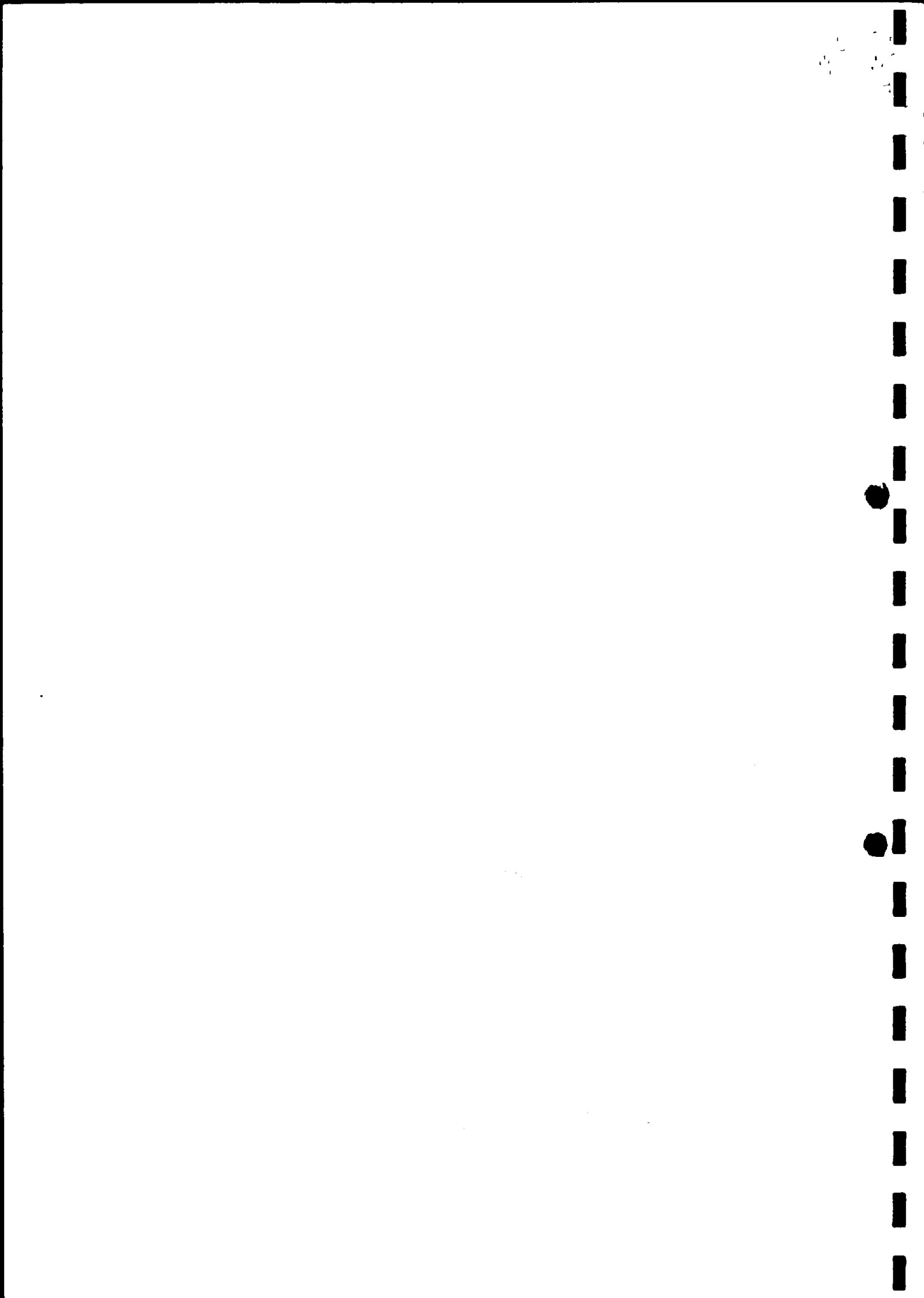
**Query:** The Mission's assets had not been engraved contrary to Regulation 101 of the PFAR, 2003, thus exposing them to risk of loss through theft or misappropriation. Management acknowledged the omission but attributed it to budgetary constraints.

**Response:** The Accounting Officer conceded the audit observation and added that the assets have since been engraved.



**Observation and recommendation:** The Committee noted the action taken by the Accounting Officer and noted that the assets within the board room had been engraved.

*[Handwritten signatures and initials]*  
Kabaradaya  
NCA  
Benzuere  
*[Various other illegible signatures and initials]*



## 9.0 UGANDA EMBASSY, ABU DHABI

### a) Lack of a Mission Charter

**Query:** Although H. E. the Ambassador submitted proposals on the Charter, including its objectives, activities and the cost implications of the proposals, they have not been acted upon by the Ministry of Foreign Affairs. Ideally, the Ministry would formulate a foreign policy through which Missions would contribute to its achievement by way of implementation of well-defined and coordinated Charters. In the absence of approved Mission Charters, there was a risk of implementing uncoordinated activities as Missions that may not achieve the objectives of the foreign policy.

**Response:** The Committee was informed that the Ambassadors' Conference of January 2014 reviewed Mission Charters and agreed on a summarized version that is being implemented. This Charter reflects Ministry of Foreign Affairs key strategic foreign policy objectives of promoting regional and international peace and security; commercial and economic diplomacy; international law and commitments; mobilization and empowerment of diaspora for development; diplomatic, protocol and consular services; public diplomacy; and strengthening institutional capacity.

**Observation:** The Committee notes that the Mission is operating on a Draft Charter, which is irregular. It further notes that the Mission has been unable to achieve the targets set in the Draft Charter.

**Recommendation:** *The Committee recommends that management follows up with the Ministry and finalize the Charter to enable achievement of the Government objectives in the foreign policy. The Mission should draw up a Work Plan and Budget emanating from the Draft Charter, highlighting unfunded priorities.*

*The Committee further recommends that the Mission shows value for money for the funding so far availed.*





**b) Unimplemented activity-Uganda Consulate in Dubai**

**Query:** The Embassy planned to open up a Consulate in the Emirates in the FY 2012/13, set up offices and procure a vehicle for the Consulate, but the Embassy had not implemented this activity reportedly due to lack of funding. Establishment of this Consulate was key for enhanced representation Dubai, which is the business centre of UAE.

**Response:** The Committee was informed that a proposal for a Consulate in Dubai in the United Arab Emirates has been in the offing since opening of the Abu Dhabi Mission, however, the constraining factor has been availability of land to support this activity as the Mission is always advised that it is still an unfunded priority.

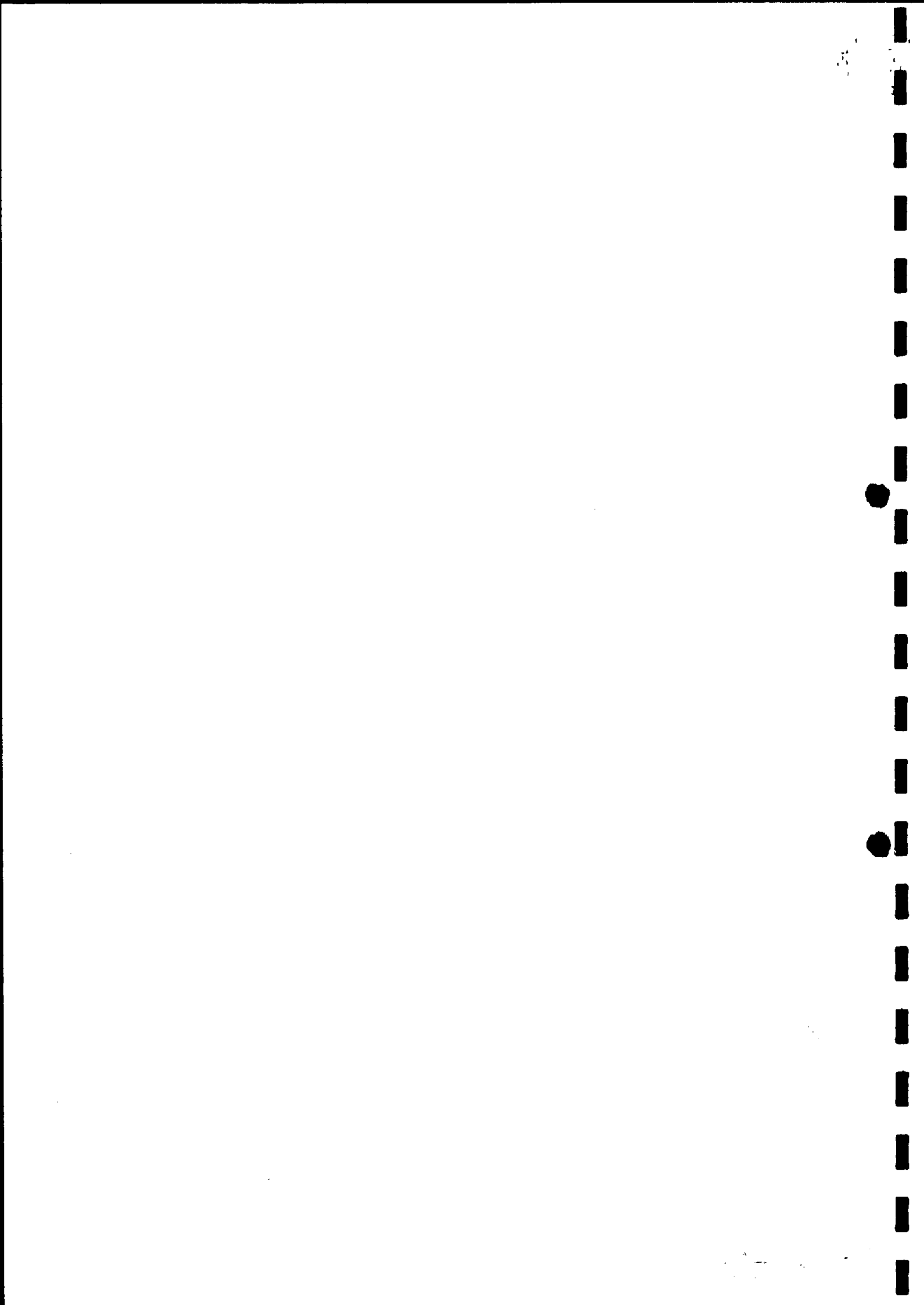
**Observation and recommendation:** The Committee is concerned that despite management continuing to pursue this matter with the responsible Ministries of Internal Affairs and Finance, Planning and Economic Development, no action has been taken.

***The Committee recommends that funds be availed to establish the Dubai Consulate because it will enhance representation and delivery consular services in the Emirates that is host to multitudes of Ugandans***

**c) Accommodation of Foreign Service Officer (FSO) V**

**Query:** The Foreign Service Officer, Grade V was still accommodated within the Chancery due to inadequate funds. The Officer had been living in this circumstance for three years.

**Response:** The Committee was informed that this had been a recurring challenge since the opening of the Mission in 2009, and as a temporary saving strategy, it was agreed upon by Ministry of Foreign Affairs management for office to double as accommodation for one Officer. With UGX52 million rent increment in FY2013/14, and savings from reallocations, the un-housed Officer got accommodation with effect from January 2014. However, there was



still a shortfall on rent in FY 2014/15, and Management was still engaging the responsible Ministries for optimal funding.

**Observation and recommendation:** The Committee learnt that the Officer in question, Mr. Aggrey Dhamuzungu, had been in this dilemma for four years. A temporary solution had been got and he was renting outside the office premises, however, there was need to pay rent one year upfront, which was still a challenge.

**The Committee resolved that the Embassy acquires its own property to avoid such phenomena in future, and ensure that staff of the Mission are provided with appropriate accommodation befitting of their status.**

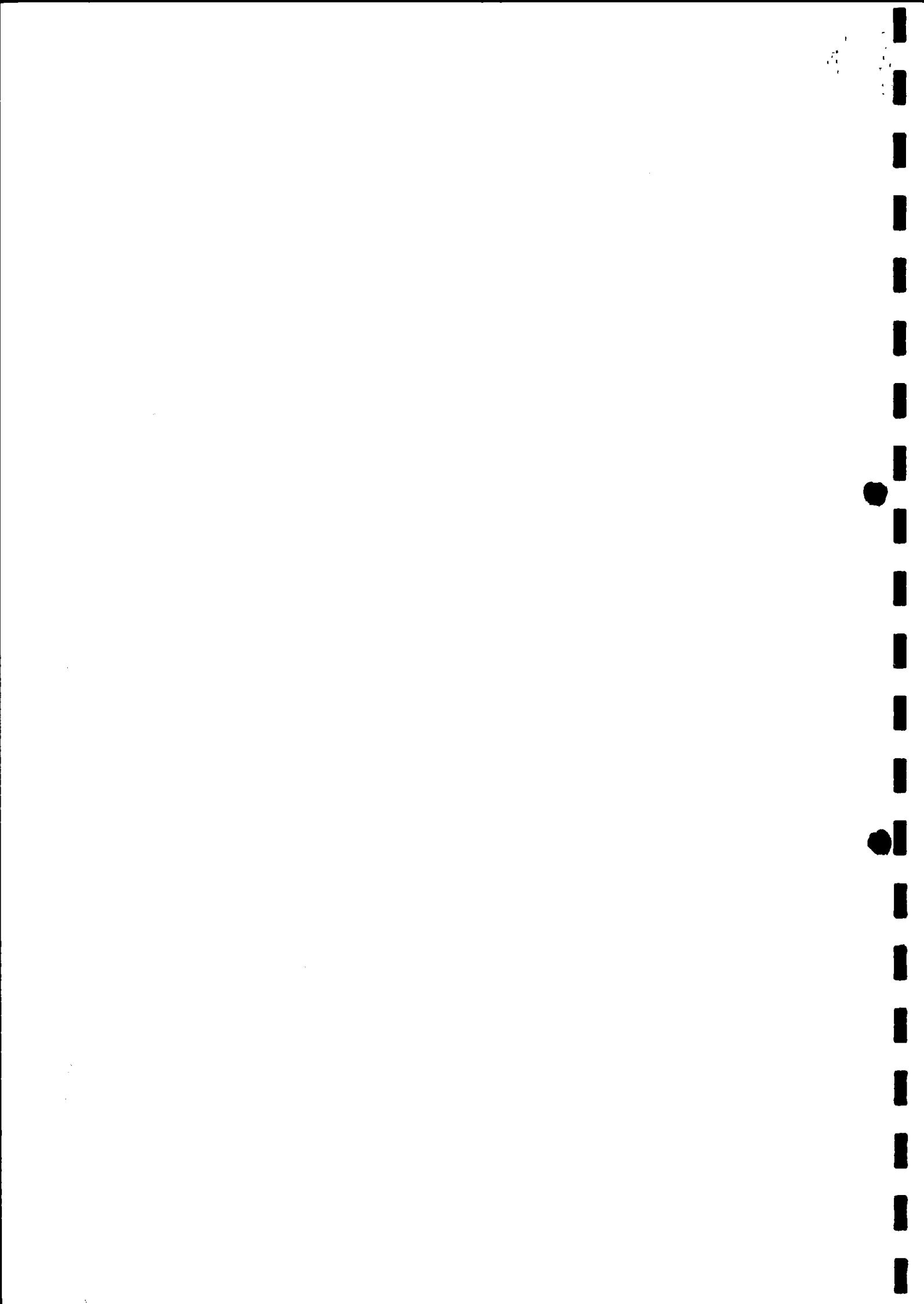
**d) Security at the Chancery**

**Query:** The Chancery did not have a Security Guard and a Security Surveillance System (CCTV cameras) though the facilities had been provided for in the 2012/2013 Work Plan. This posed a risk of burglary and vandalism of the Chancery premises; and subsequent loss of Government property due to lack of security.

**Response:** The Committee was informed that the Mission has not had a Development Budget for the previous three Financial Years. In FY2014/15, as part of strengthening Abu Dhabi Mission, the Mission has been provided a Development Budget of UGX74 million for Machinery, Furniture & Fittings. From this budget, the CCTV cameras and a shelter for the Security Guard would be procured.

**Observation and recommendation:** The Committee was concerned that a cleaner was doubling as a gatekeeper for the normal routine of gatekeeping, which was irregular. It was further noted that that since he worked day and night, he was being overworked.

**The Committee recommended that the Embassy ensures that the premises are secured as planned.**



**e) Staffing at the Embassy**

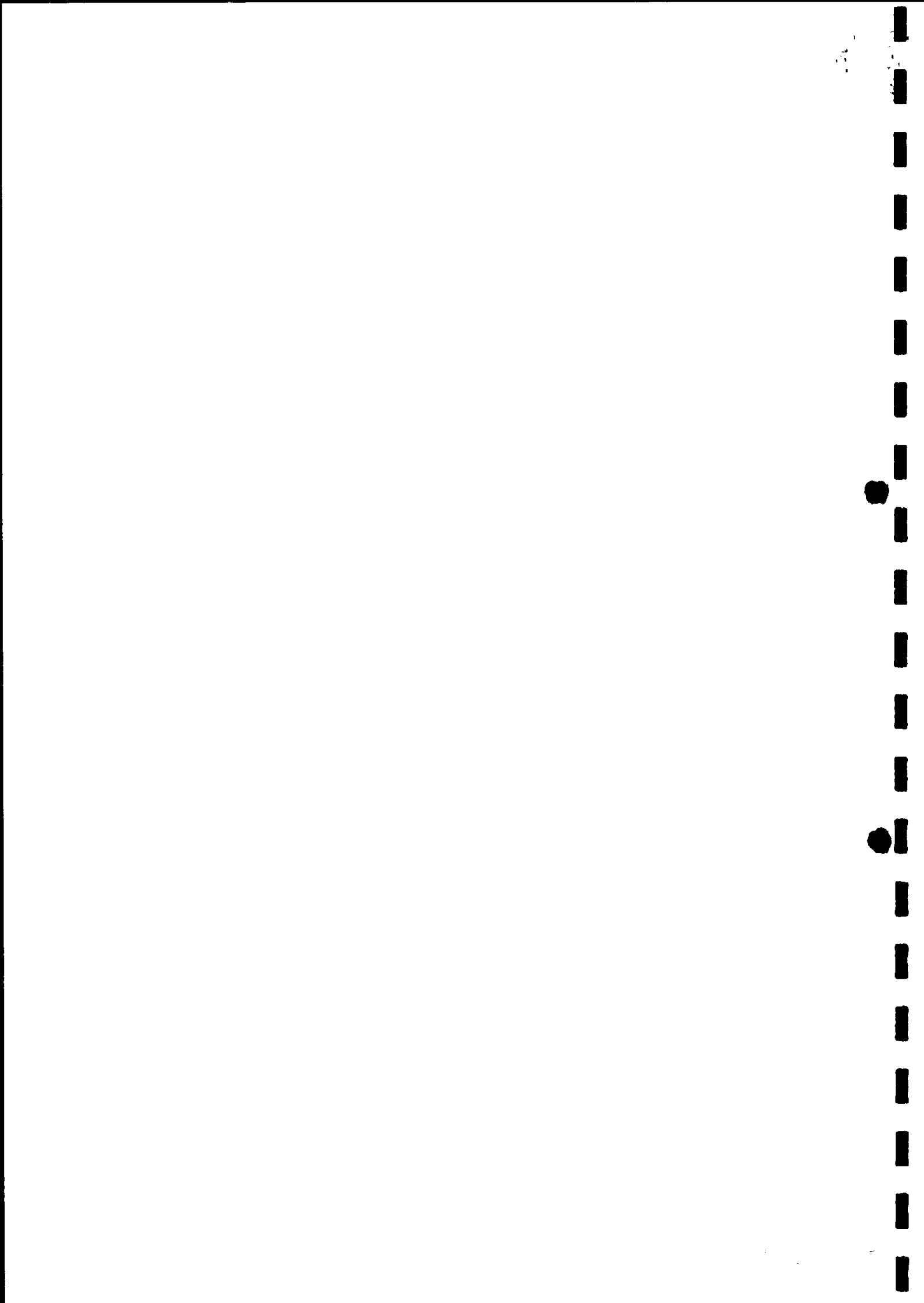
**Query:** The Embassy had not yet recruited an Administrative Attache and a Translator, absence of whom the Embassy could not implement all its planned activities. Management attributed the shortfall in staffing levels to inadequate funds to cater for wages.

**Response:** The Committee was informed that management had continued to liaise and engage the responsible Ministries of Foreign Affairs and Finance, Planning and Economic Development on optimal funding especially for the crucial mandatory expenditure such as FSA, Salaries and Rent to meet the optimal staffing level. He submitted the optimal annual budgets that had been presented to the responsible Ministries.

**Observation and recommendation:** The Committee particularly noted that the understaffing had impeded the ability of the Mission to adequately and effectively render consular services to Ugandans living/working in the UAE.

**The Committee recommends that the Mission should continue liaising with the Ministry of Foreign Affairs and that of Public Service to ensure that the Mission is adequately staffed.**

*[Handwritten signatures and initials follow the recommendation text. Legible names include: Kabananga, XICA, Benjamin, and others. A small number '27' is visible near the bottom center.]*



## 10.0 UGANDA CONSULATE, GUANGZHOU

### a) Non-responsiveness to land offer

**Query:** The Chinese Government offered interested governments including Uganda, land to construct consular premises at an estimated cost of US\$ 1,500,000 for an acreage of 2500 square meters. Out of 17 plots demarcated for the purpose only 1 remains available. It was also noted that the consulate incurred US\$ 267,228 on rent for the year 2012 and this is projected to increase at a rate of 6-8% annually.

The consulate had been given notice of eviction in the previous year for delayed rent payment. In the circumstances acquisition of the land and subsequent construction of premises would eliminate rental charges and save foreign exchange. However at the time of audit inspection, there was no evidence of expression of interest by the government thereby exposing the land offer to risk of forfeiture.

**Response:** The Committee was informed that:

- a) There had been a delay in obtaining the draft agreement from the Uganda Embassy in Beijing. It had then been sent to the Ministry of Foreign Affairs for clearance, received on the 10<sup>th</sup> November 2014, and was now in the process for payment to be done. A file was submitted: opened in August 2012 - UC6/ADM/03/6: Purchase of Uganda Consulate Plot in Guangzhou, detailing issues concerned with the plot of land D-8 at Chigang Chansular Area, Guangzhou of 2500 square metres, with the price of US\$600 per square metre for construction of the following:

- Office premises of the Consulate General
- Residence of the Consular General
- Dwelling houses for staff of the Consulate General
- Ancillary facilities

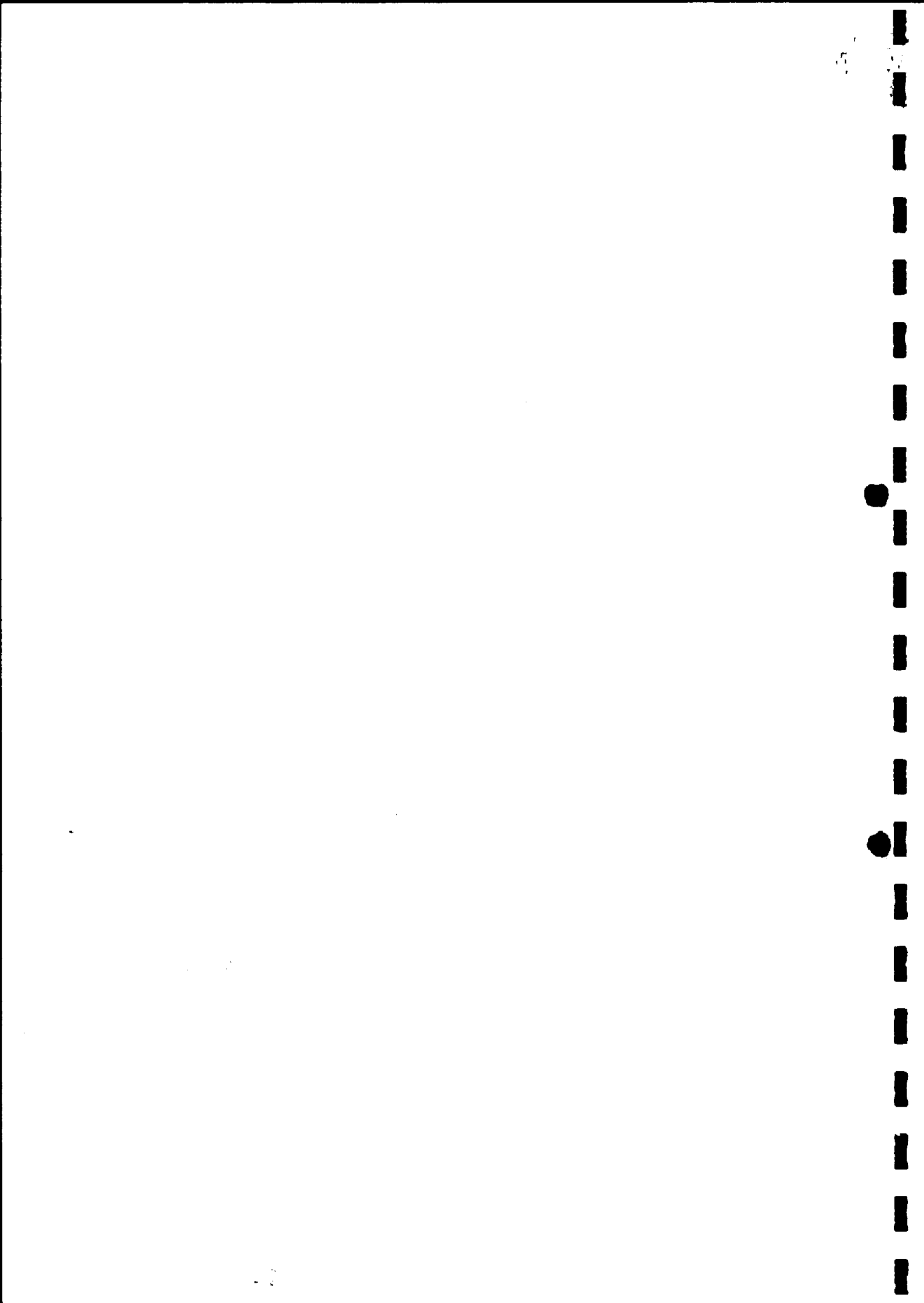




- b) US\$620,000 had been allocated as partial payment for the purchase, and the Consulate had confirmed its intention to purchase with the Chinese Government. A balance of US\$625,000 was yet to be paid next FY.
- c) The arrangement for acquiring premises in China was Build, Operate, Transfer (BOT) arrangement whereby Government of Uganda gets into an agreement with the Chinese Government once the payment is done, and they build, operate and transfer to the owner on leasehold for 70 years, however, the land is owned by the People's Republic of China.
- d) There had been a delay in obtaining the draft agreement from the Uganda Embassy in Beijing. It had then been sent to the Ministry of Foreign Affairs for clearance, received on the 10<sup>th</sup> November 2014, and was now in the process for payment to be done. A file was submitted; opened in August 2012 – UC6/ADM/03/6: Purchase of Uganda Consulate Plot in Guangzhou, detailing issues concerned with the plot of land D-8 at Chigang Chansular Area, Guangzhou of 2500 square metres, with the price of US\$600 per square metre for construction of the following:

- Office premises of the Consulate General
- Residence of the Consular General
- Dwelling houses for staff of the Consulate General
- Ancillary facilities

- e) US\$620,000 had been allocated as partial payment for the purchase, and the Consulate had confirmed its intention to purchase with the Chinese Government. A balance of US\$625,000 was yet to be paid next FY.



**Observation and recommendation:** The Committee noted that the notice of eviction from the current premises of the Consulate was an embarrassment to the country.

**The Committee recommends that the Consulate expedites the process of signing the agreement since Government of Uganda has already partially committed funds towards this project.**

**The Committee further recommends that the Consulate follows up the matter with Ministry of Foreign Affairs and other relevant stakeholders to fast-track the funds by seeking for supplementary funding for the new premises.**

**b) Lack of a Mission Charter**

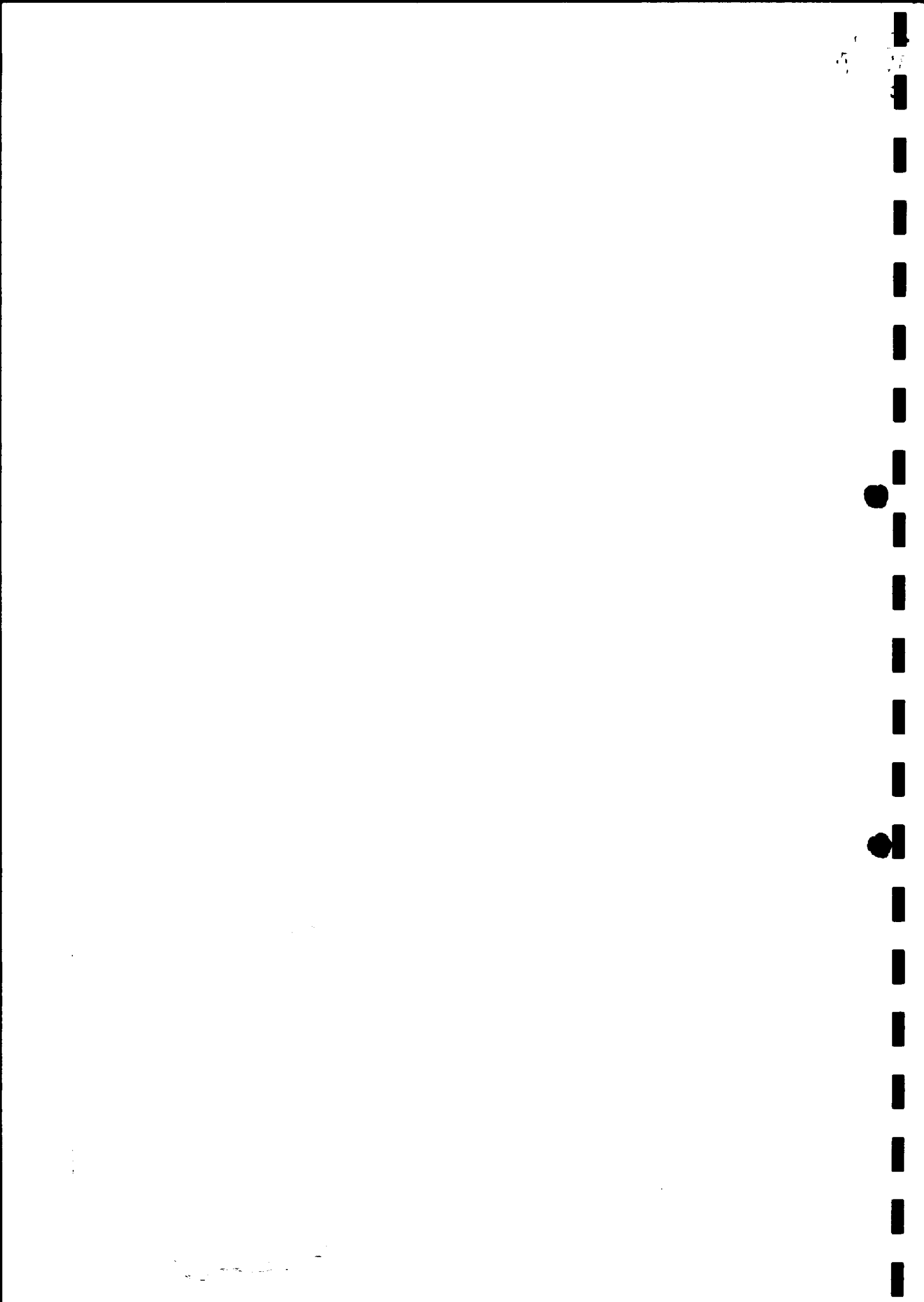
**Query:** The Consulate lacks a Mission Charter that would spell out its key objectives, outputs, performance and annual targets. In the circumstances it is difficult to assess the performance of the consulate or individual officers. The Accounting officer indicated that despite requests to the ministry for the mission charter no response had been obtained.

**Response:** The Committee was informed that:

a) the Consulate received the Mission Charter in May 2014. She submitted a File UG/ADM/003/14 - MISSION CHARTER that entailed a copy of the Mission Charter and a Work Plan for the implementation of the Charter for FY 2014/15.

b) the Mission Charter spells out the role of the Consulate, which was contributing to the realization of the following thematic areas of focus that are in line with Uganda Vision 2040:

- Economic/commercial diplomacy
- Regional/international peace and security
- Well-being of Ugandans



c) the Mission Charter also highlights the areas of policy focus with the following specific actions to be prioritized and reported on quarterly:

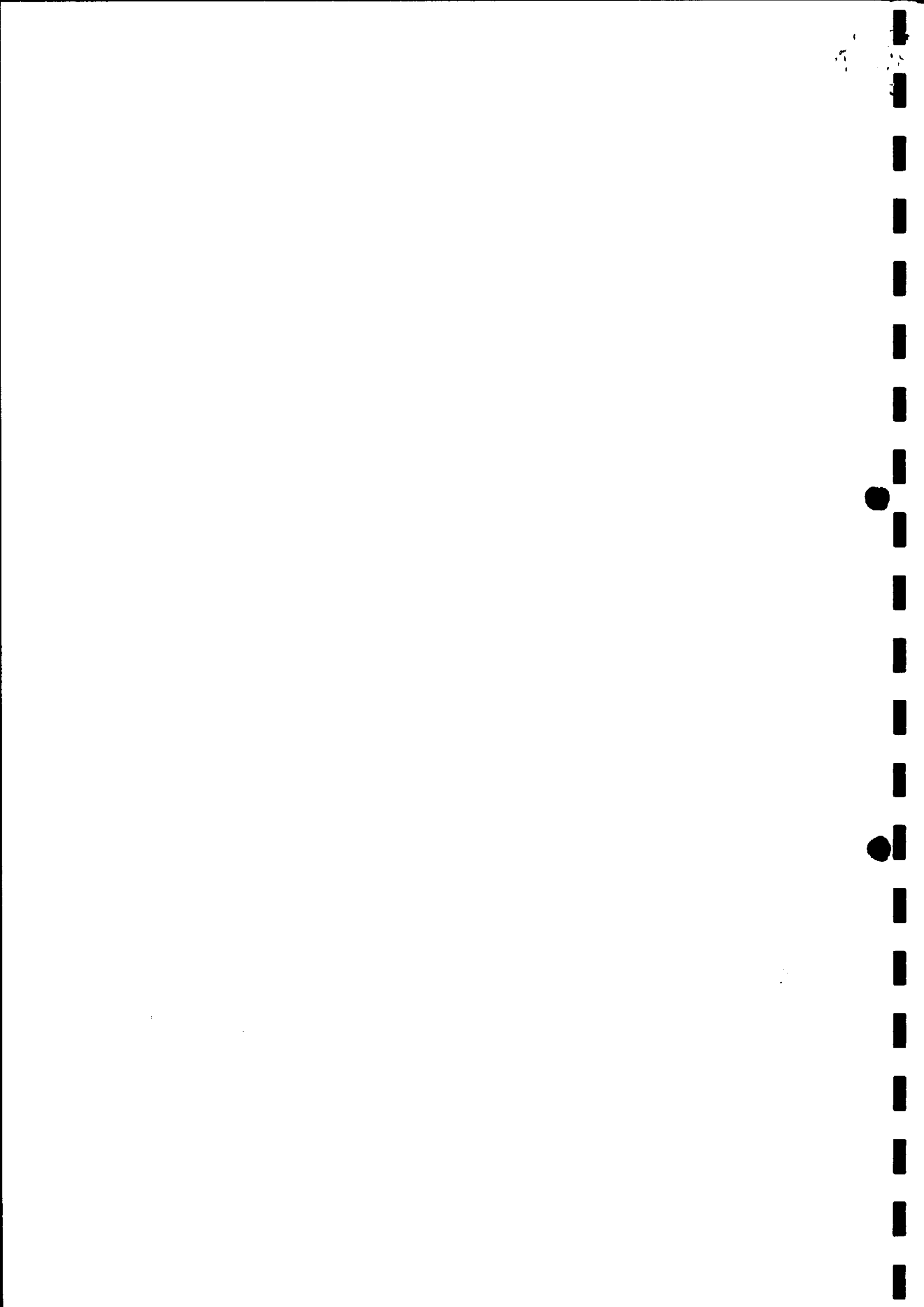
- Lobby Chinese concessional financing for Uganda of at least US\$300m per year.
- Lobby inward Chinese investment of at least US\$200m per year.
- Facilitate at least 50 Chinese/Ugandan joint ventures annually especially in the areas of agro-processing, oil and gas, hydro-electric power generation, infrastructure development, etc.
- Promote at least US\$100m worth of Uganda exports into the Chinese market per year.
- Identify and facilitate transfer of appropriate Chinese technology to Uganda, especially in areas of agro-processing, oil and gas, infrastructure, etc.
- Facilitate attraction of at least 50,000 Chinese tourists to Uganda annually.
- Handle at least 100,000 requests for consular services per year.
- Identify and facilitate acquisition, development and maintenance of at least one Government property in Guangzhou annually.

**Observation and recommendation:** The Committee noted that the Mission Charter was quite ambitious but the expectations/targets were realistic

**The Committee recommended that with regard to trade, there was need to carry out background checks on Chinese Companies proposed for contracts.**

**c) Failure to appraise local staff**

**Query:** Six local staff comprising; the accountant, two drivers, translator, visa clerk/receptionist and cleaner were not appraised.

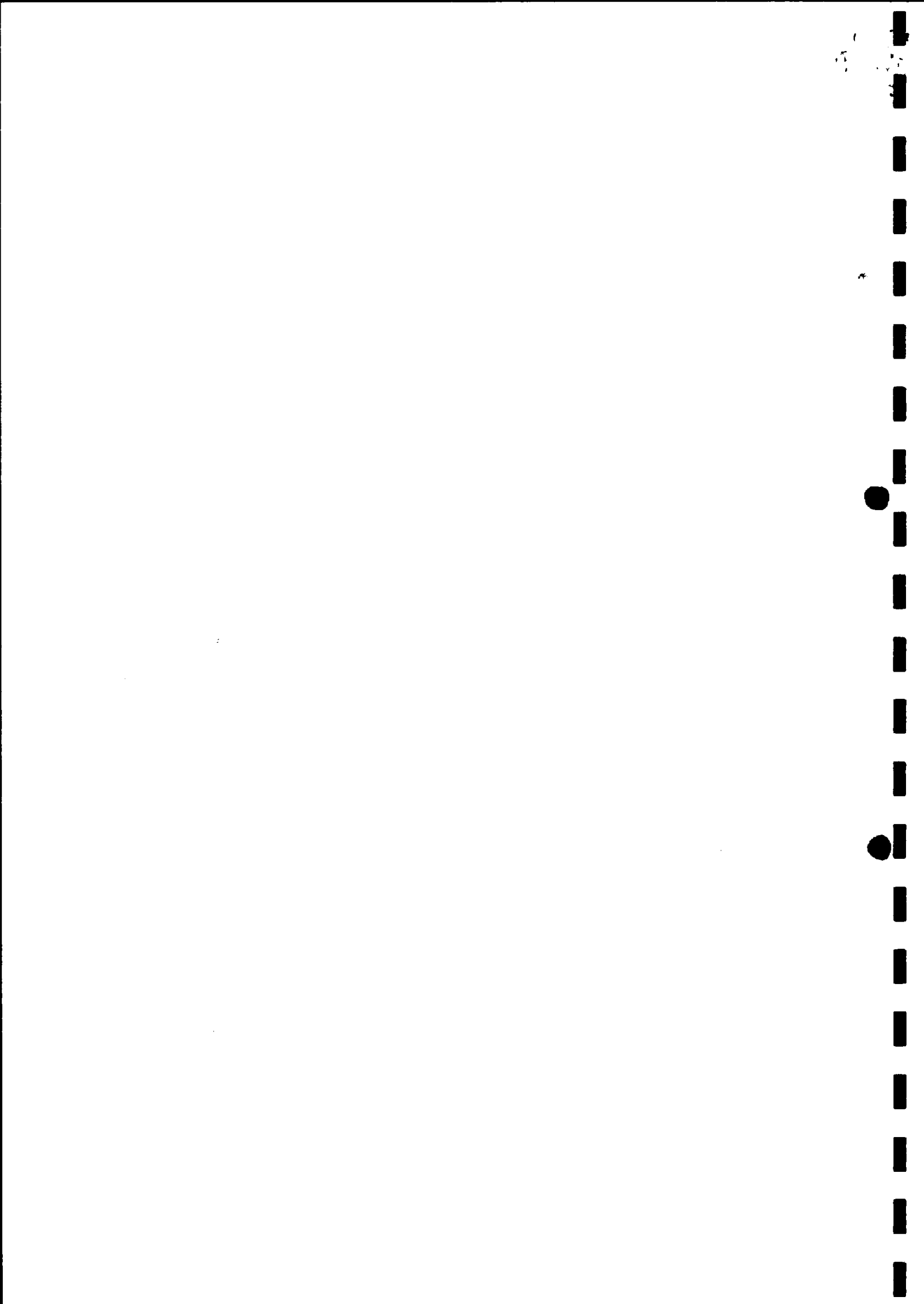


The Committee was further informed that a Financial Attache had not yet been deployed.

The Committee particularly noted that the Accountant, a Ugandan (Mr. Martin Chemonges) was categorized under local staff.

*The Committee further recommends that the Mission proposes to the Ministry of Foreign Affairs an appropriate staff structure for approval, as well as regularize the appointment of the existing staff.*

A dense, chaotic collection of handwritten signatures and scribbles in black ink on a white background. The signatures are highly stylized and overlapping, with some legible words like "Alfred", "Calabar", "Lance", and "Benjamin" visible. There are also various circular and linear scribbles interspersed among the signatures.





## 11.0 UGANDA, EMBASSY ADDIS ABABA

### a) Inadequate Payment Processing Controls

**Query:** The Auditor General observed that most of the Embassy payments were initiated, approved and paid without involving the heads of units and sections. Furthermore, payment vouchers were not signed by the beneficiaries.

**Response:** The Accounting Officer conceded with the Audit opinion and informed the Committee that at the time of the Audit, he was not the accounting officer as he was appointed on 26<sup>th</sup> May 2014. However, he said that the anomalies had been corrected during his tenure and almost all payment transactions are being initiated by the end user.

**Observation:** The Committee observed that, the Accounting Officer's insistence that some payments did not need involvement of beneficiaries for example the Head of Mission would authorize and initiate the payment to the beneficiary which the Accounting officer considers as sufficient authority for payment regardless of payment requisition by the beneficiary. However, the Accounting officer was informed by the Committee that the Head of Mission only assigns the officers who should then initiate payments process to facilitate execution of the assignments with the involvement with the head of unit.

**The Committee recommends that the Accounting officer should at all times ensure that the controls in place are respected as provided for in the Treasury Accounting Instructions.**

### b) Embassy planned Outputs and actual expenditures

**Query:** Audit noted that the Embassy expenditures such as employee costs, rent, water, electricity and insurance amounted to UGX 347,000,000 however, this was not itemized in relation to the planned outputs and performance indicators. Further, the mission did not link actual expenditures incurred to the objectives, except in general terms.



**Response:** The Accounting Officer informed the Committee that the mission work plan for FY 2014/15 had been redesigned to relate budgeted funds with the outputs. However, he informed the Committee that it is not easy to disaggregate expenditures on rent, water and electricity to various embassy outputs like Investment, Trade and Tourism, Peace and Security among others.

**Observation:** The Committee observed that the accounting officer's insistence on aggregating the budget could partly be attributed to inadequate supervision and labored to explain to him and his team how disaggregation of the mission budget can be done to have all its activities with specific budget allocations which merge to the aggregate expenditure line items such as travel abroad.

***The Committee recommends that Ministry of Foreign Affairs should enhance supervision of the missions to ensure that all budgets are made in line with guidelines set by Ministry of Finance as provided in the law.***

**c) Lack of embassy website**

**Query:** It was noted that the Embassy did not have a website and it was attributed to the fact the Embassy Management had not accorded it the attention it deserves.

**Response:** The accounting officer conceded with the query and informed the Committee that a decision had been taken by the Ministry of Foreign Affairs to centrally host all Mission websites for quality control and uniformity of presentation. The required materials that relate to the Addis Ababa Mission were compiled and submitted to the Ministry Headquarters.

**Observation:** The Committee learnt that the embassy has a website: [www.addisababa.mofa.go.ug](http://www.addisababa.mofa.go.ug) hosted on the Website of Ministry of Foreign affairs.

***The Committee recommends that this query should be dropped.***



**d) Embassy rental costs**

**Query:** Auditor General noted that the Ethiopian Government in 2004 offered land to the embassy for the Construction of its permanent home but no efforts have been put in place to formalize the offer and utilization of land.

**Response:** The Committee was informed that the Mission in its budget proposal for FY 2014/15 requested for UGX 817,188,561 for the procurement of 9,086 square meters of land which was allocated by the Ethiopian authorities to Uganda in 2005. However, this financial year UGX 400 million was provided and next Financial Year 2015/16, UGX 429 million would be provided to cater for the balance.

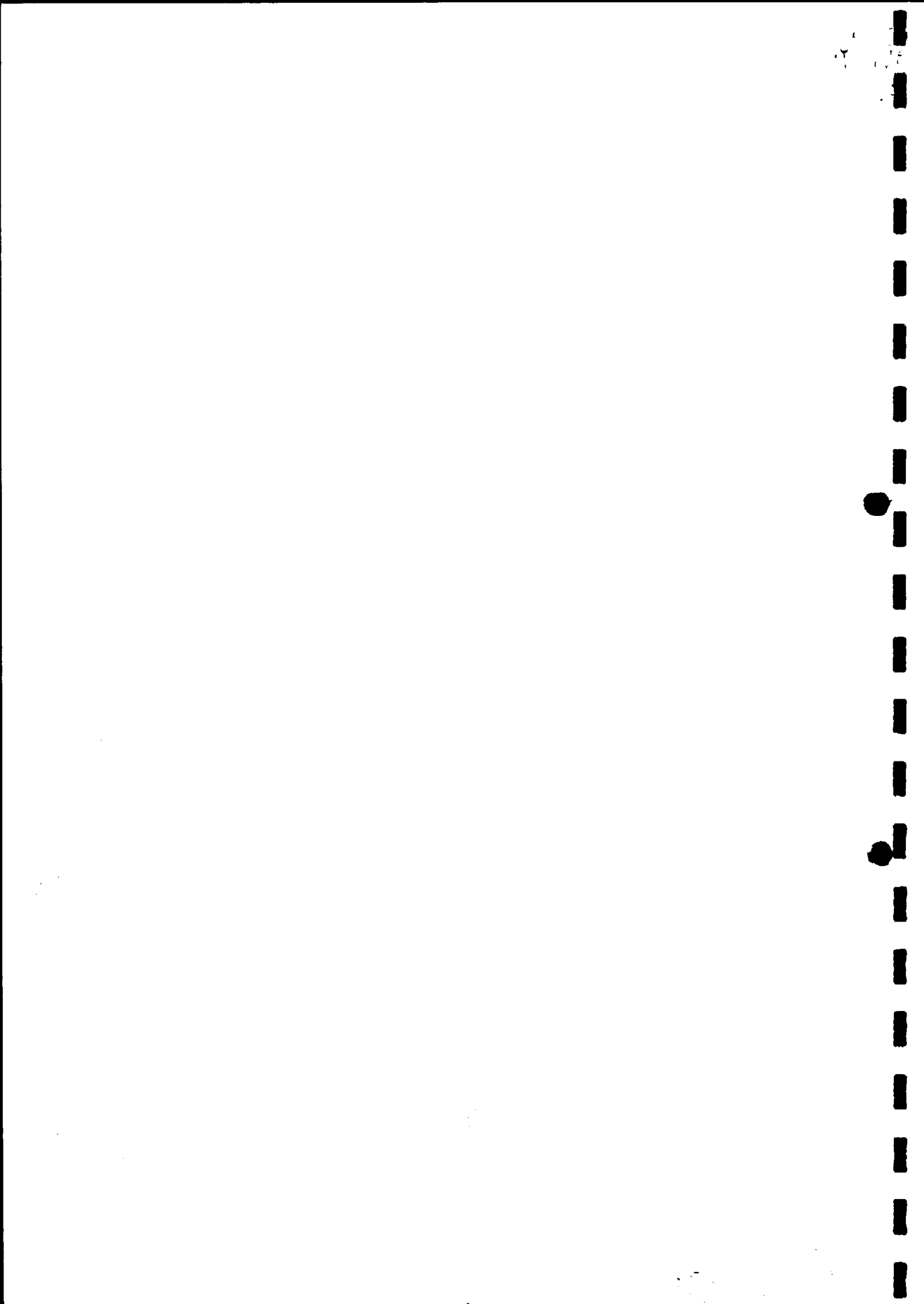
**Observation:** The Committee observed that Embassy is not befitting the positive image of Uganda since it is located next to a brewing factory which poses security concerns. The Committee visited the land that was offered to Uganda and observed that it is situated next to the Embassy of Chad and its location is better than that of the current rented premises.

**The Committee recommends that Government prioritizes acquisition of land and construction of the chancery in Addis Ababa considering its strategic location.**

**e) Furniture status of Chancery and Official Residence**

**Query:** The Auditor General observed that 85% of the furniture had outlived their usefulness both in the Chancery and the official residence. Furthermore, the furniture was not engraved and not comprehensively captured in the assets register.

**Response:** The Accounting officer conceded with the audit finding and informed the Committee that at the end of FY 2013/14, the Mission had recommended the boarding off of all the obsolete furniture. In addition, UGX 110,888,940 was budgeted in FY 2014/15 for replacement of the obsolete



furniture. However, there was no policy on property acquisition, disposal and replacement.

**Observation:** upon inquiring into the status of engraving the furniture, the Committee was informed that an inspection team from Ministry of Foreign Affairs visited the embassy last year and informed the embassy that for quality control and standards, Ministry of foreign Affairs would procure a consultant to engrave all furniture in all Missions abroad.

With regard to all assets appearing in the assets register, the Committee was informed that all assets have a fixed assets card that is used to capture them in the register.

***The Committee recommends that all assets should be engraved and registered in the assets register.***

***In addition, the Ministry of Foreign Affairs should urgently develop a replacement policy.***

#### **f) Emerging Issues**

The Committee followed up prior year audit issues in regard to the acquisition of land and the Navision system.

#### **Land offered to the Government of Uganda**

The Committee was informed by both the Ambassador and Accounting Officer that they had hit a snag in the processing of ownership of land donated by the Federal Government of Ethiopia. The Committee on its site visit was dismayed to find that half of the plot allocated to the Government of Uganda had been fenced off apparently by a private developer. On the contrary, the neighbouring plot of land allocated to the Government of Chad had been fully developed.

The Committee together with the Chairperson of the Parliamentary Committee on Foreign Affairs subsequently interfaced with the State Minister of Foreign Affairs in-charge of international affairs- Hon. Oryem Okello Henry and the

36





Officer in charge of properties at the Ministry as well as the Under Secretary of the Ministry. The Committee was concerned that the land in Lebu could be lost. The Committee resolved that;

- i) The Ministry of Foreign Affairs immediately investigates the fencing off of the land and reports back within a month.***
- ii) The Minister of Foreign Affairs establishes contact with his Counterpart in Ethiopia with a view of augmenting the effort of the Accounting Officer and the Ambassador. It is hoped that the additional input will expedite the process of securing the land.***

#### **Need to streamline the management and use of the Navision system**

The Committee learnt that the figures in the financial reports generated from the Navision system- the computerized accounting package used for financial management at the Mission is not conclusive given that the staff from the Accountant General's Office who have user privileges too, sometimes modify the figures there-in.

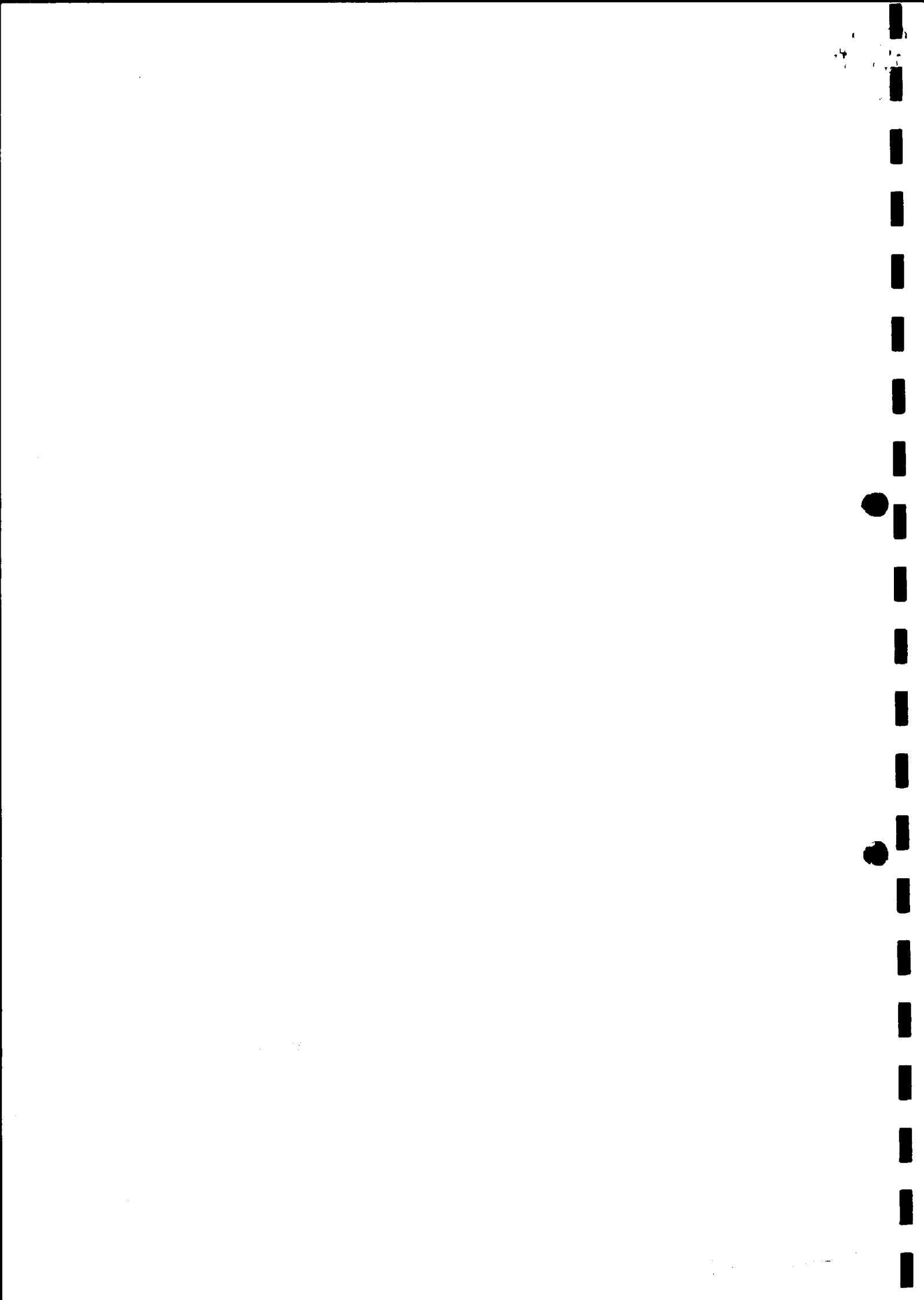
Consequently, new figures are inserted to the financial statements without the knowledge and permission of the Accountant and/or the Accounting Officer.

The Committee was shocked to learn that this form of "creative accounting" totally distorts the financial statements, are highly suspicious and potent hemorrhage of public resources.

***The Committee recommends that the Accountant General audits the Navision system, process and user rights with a view of dealing with the suspicious transactions.***

***In the interim the Accountant General must stop the suspicious access to the financial statements on the Navision system.***

*[Handwritten signatures and initials are present below the text, including names like "Kobaraitsya", "Benjya", and "K. B."]*



## 12.0 UGANDA EMBASSY, KHARTOUM-FY 2012/13

### a). Non-Tax Revenue

**Query:** Auditor General observed that although Non Tax Revenue of UGX 131,614,597 was collected, it was not supported with revenue receipts rendering the collection uncertain. Out of the NTR of UGX 131,614,597 collected, only UGX 119,554,197 was purportedly remitted to treasury leaving UGX 12,060,400 not accounted for.

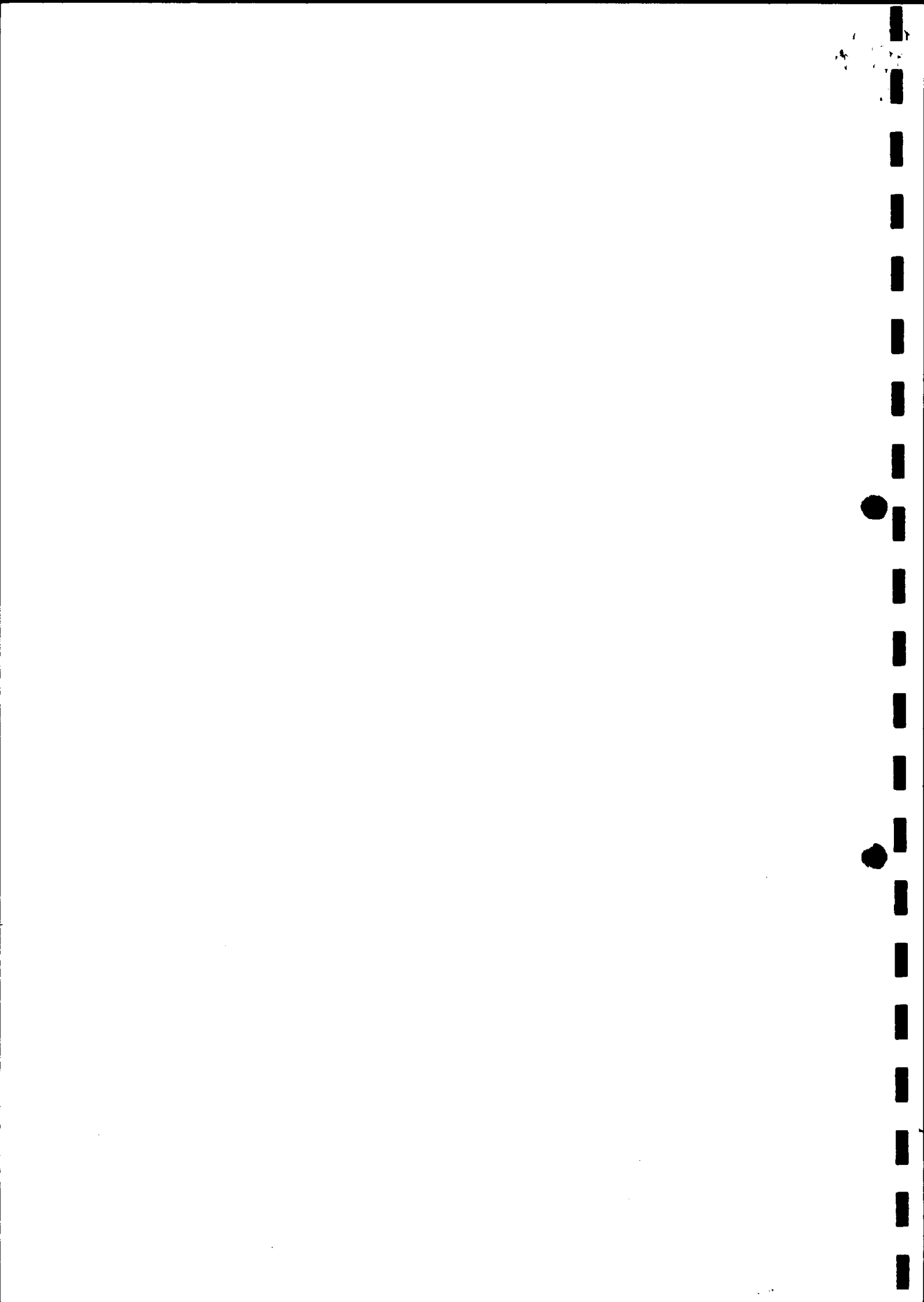
**Response:** The Accounting officer informed the Committee that the amount was collected and remitted to the treasury through Bank of Uganda using the National Bank of Abu Dhabi Khartoum by swift transfers. However, he has since written to the Director Banking at Bank of Uganda to help trace USD 10600 and USD 17,250 that were remitted in January and June 2013 respectively.

**Observation:** The Committee observed that there had been laxity on part of the accounting officer to follow up on the completion of the transactions of remittances made in FY 2012/13. Also observed was that, the funds in transit exceed the UGX 12,060,400 that was not accounted for in the audit query.

**The Committee recommends that the Accounting Officer be reprimanded for the non-remittance of NTR to the consolidated fund.**

### b). Foreign Exchange Losses

**Query:** The Auditor General observed that UGX 54,498,671 was reported in the accounts as foreign exchange losses incurred during the period, however, it was not adequately supported with relevant journal vouchers and conversion rates.



USD are converted to UGX at the exchange rate which is input on a daily basis from Bank of Uganda.

In addition, he stated that foreign exchange losses and gains are computed automatically by running a process called exchange rates adjustment job.

**Observation:** The Committee was not provided with the journal voucher that is critical in providing the evidence on the schedule of foreign exchange losses. It could have explained the various amounts and rates that aggregate to UGX 54,498,671 in the final accounts.

**The Committee recommends that the query be retained in the absence of evidence and the Accounting Officer be held responsible for falsification of financial statements.**

#### c). Refund of Medical Expenses

**Query:** The Auditor General observed that section M part M-a sub section 14 of the Public Service standing Orders 2010 requires Foreign service Officers, his/her spouse and up to 4 children while serving on a mission abroad to be covered by full medical Insurance. However, contrary to this provision, SDG 6,235 was paid to staff as refund for medical bills.

**Response:** The Accounting officer conceded the audit observation and informed the Committee that due to the unique nature of the economy faced with international sanctions, there were no credible local insurance companies in Khartoum and the international insurance Companies where charging very high premiums that exceed the Mission budget for medical insurance.

**Observation:** The Committee observed that although the Mission was operating in unique circumstances, there was no evidence of Permission granted by the responsible authority to allow the Accounting Officer to pay medical refunds as opposed to purchasing a medical Insurance.

**The Committee recommends that;**

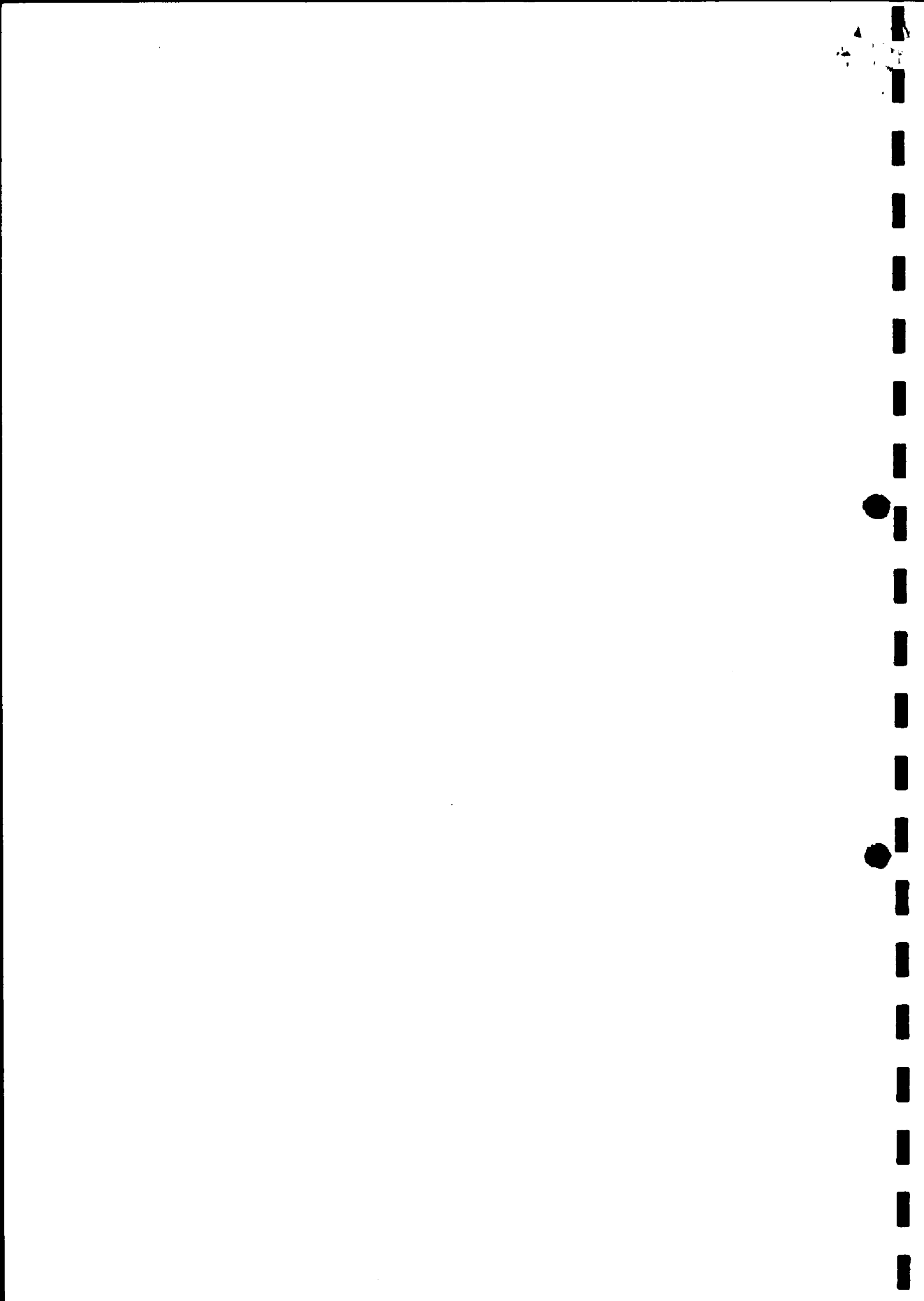


- i) *The Accounting Officer be held responsible for non-adherence to the Public Service Standing Orders.*
- ii) *Additional effort be invested into procuring medical insurance cover for staff at the Mission.*

### 13.0 Conclusion

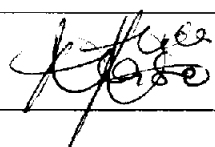

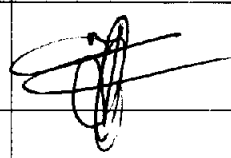
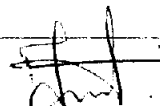
The Committee notes the general need for tooling and retooling Accounting Officers in the Missions with a view of improving their knowledge, capacity and ability so as to enable them efficiently and effectively discharge their functions. Ministry of Foreign Affairs should liaise with the PSST in this regard.

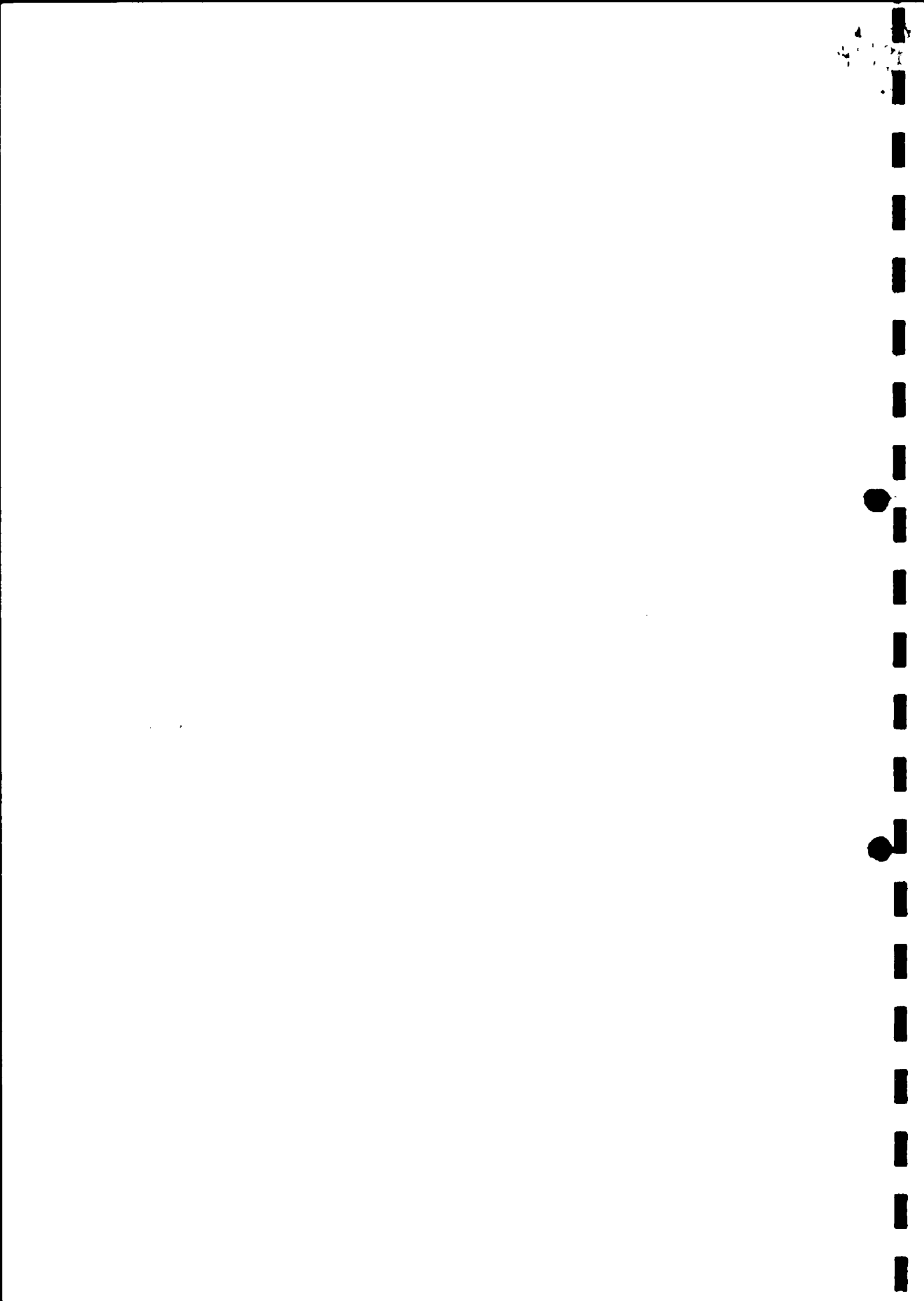
*Alfred*  
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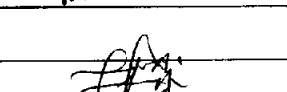
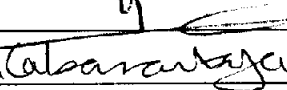

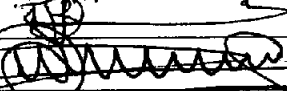

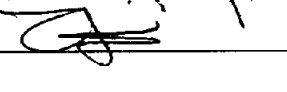


**ACKNOWLEDGEMENT OF ENDORSEMENT OF THE REPORT OF THE  
PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR  
GENERAL ON UGANDA MISSIONS IN GUANGZHOU, ABU DHABI,  
KIGALI, PRETORIA, NAIROBI, KHARTOUM, ADDIS ABABA, JUBA  
AND KINSHASA FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013; APRIL  
2016**

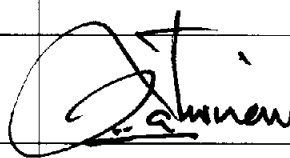
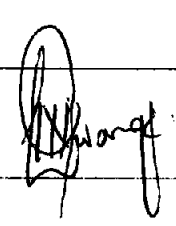
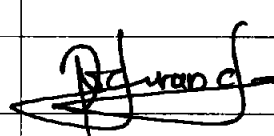
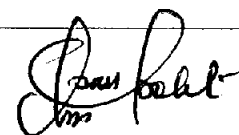
NO	NAME	DESIGNATION	SIGNATURE
1.	Hon. Alaso Alice Asianut	Chairperson	
2.	Hon. Mwiru Paul	D/Chairperson	
3.	Hon. Ababiku Jesca	Member	
4.	Hon. Ajok Lucy	Member	
5.	Hon. Asupasa Isiko Wilson Mpongo	Member	
6.	Hon. Besisira Ignatius	Member	
7.	Hon. Boona Emma	Member	
8.	Hon. Byarugaba Alex Bakunda	Member	
9.	Hon. Dombo Emmanuel Lumala	Member	
10.	Hon. Egungyu Nantume Janepher	Member	
11.	Hon. Kabakumba Masiko Labwoni Princess	Member	
12.	Hon. Kabasharira Naome	Member	
13.	Hon. Kamba Saleh Moses Wilson	Member	
14.	Hon. Karuhanga Kafureeka	Member	




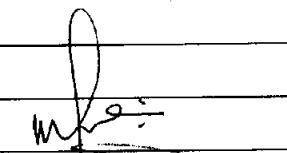
**ACKNOWLEDGEMENT OF ENDORSEMENT OF THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR GENERAL ON UGANDA MISSIONS IN GUANGZHOU, ABU DHABI, KIGALI, PRETORIA, NAIROBI, KHARTOUM, ADDIS ABABA, JUBA AND KINSHASA FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2013**

S/N	NAME	DESIGNATION	SIGNATURE
1.	Hon. Osegge Angelline	Chairperson	
2.	Hon. Gerald Karuhanga	V/Chairperson	
3.	Hon. Musasizi Henry	Member	
4.	Hon. Katali Loy	Member	
5.	Hon. Mugabe Kahonda Donozio	Member	
6.	Hon. Dhamuzungu Geoffrey	Member	
7.	Hon. Byarugaba Alex	Member	
8.	Hon. Ndamira Catherine	Member	
9.	Hon. Ababiku Jesca	Member	
10.	Hon. Azairwe Dorothy N K	Member	
11.	Hon. Silwanyi Solomon	Member	
12.	Hon. Twesigye John Ntamuhiira	Member	
13.	Hon. Kiwanuka Keefa	Member	
14.	Hon. Anyakun Esther Davina	Member	
15.	Hon. Ogong Felix Okot	Member	
16.	Hon. Beijukye William Z	Member	
17.	Hon. Asiku Elly Elias	Member	
18.	Hon. Bintu Lukumu Jalia	Member	
19.	Hon. Wakabi Pius	Member	
20.	Hon. Ayoo Tonny	Member	
21.	Hon. Amongin Jacqueline	Member	
20.	Hon. Ssekikubo Theodore	Member	
23.	Hon. Kisa Stephen Bukabalwayo	Member	
24.	Hon. Walyomu Muwanika Moses	Member	
23.	Hon. Mbwatekamwa Gaffa	Member	
25.	Hon. Koreta Ivan (Lt Gen)	Member	
26.	Hon. Mukoda Julie Zabule	Member	
27.	Hon. Kasibante Moses	Member	
28.	Hon. Nyakecho Annet	Member	
29.	Hon. Baseke Fred	Member	



	Gerald		
15.	Hon. Katwiremu Yorokamu Bategana	Member	
16.	Hon. Kibojana Margaret Namara	Member	
17.	Hon. Kwizera Eddie Wa Gahungu	Member	
18.	Hon. Lwanga Timothy Mutekanga	Member	
19.	Hon. Mugabi Muzaale Martin Kisule	Member	
20.	Hon. Musasizi Henry Ariganyira	Member	
21.	Hon. Musinguzi Yona	Member	
22.	Hon. Nakato Kyabangi Katusiime	Member	
23.	Hon. Nandala-Mafabi Nathan	Member	
24.	Hon. Ogwang Peter	Member	
25.	Hon. Okot Ogong Felix	Member	
26.	Hon. Olanya Gilbert	Member	
27.	Hon. Oleru Huda Abason	Member	
28.	Hon. Opolot Jacob Richards	Member	
29.	Hon. Ssewungu Joseph Gonzaga	Member	
30.	Hon. Theodore Ssekikubo	Member	



30.	Hon. Onyango Gideon	Member	
31.	Hon. Onesimus Twinamasiko	Member	
32.	Hon. Alioni Yorke Odria	Member	
33.	Hon. Biraahwa Mikitale Stephen	Member	
34.	Hon. Franca Judith Akello	Member	
35.	Hon. Ssemujju Ibrahim Nganda	Member	
36.	Hon. Ssewungu Gonzaga Joseph	Member	
37.	Hon. Maxwell Akora Ebong	Member	
38.	Hon. Mpuuga Mathias	Member	

39. Hon. Kokii John Baptist member.

