OFFICE OF THE AUDITOR GENERAL

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA INVESTMENT AUTHOURITY (UIA) FOR THE YEAR ENDED 30TH JUNE 2018

OFFICE OF THE AUDITOR GENERAL
UGANDA

TABLE OF CONTENTS

LIST OF ACRONYMS

(NAA)	National Audit Act
CAP	Chapter
GOU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants
INTOSAI	International Organization of Supreme Audit Institutions
IPSAs	International Public Sector Accounting Standards
ISSAS	International Standards of Supreme Audit Institutions
IT	Information Technology
MOFPED	Ministry Of Finance Planning and Economic Development
PPDA	Public Procurement and Disposal of Assets Authority
UGX	Uganda Shillings
UIA	Uganda Investment Authority
USD	United States Dollar
UTL	Uganda Telecom Limited

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF UGANDA INVESTMENT AUTHOURITY (UIA) FOR THE YEAR ENDED 30TH JUNE, 2018

THE RT. HON. SPEAKER OF PARLIAMENT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Uganda Investment Authority (UIA) for the year ending 30th June 2018. These financial statements comprise the Statement of Financial Position as at 30th June 2018, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows for the period then ended, accompanying schedules and a summary of significant accounting policies and other explanatory notes.

In my opinion, except for the possible effect of the matter described in the basis for qualified opinion section of my report, the financial statements of Uganda Investment Authority for the year ended 30th June 2018 are prepared in all material respects, in accordance with the requirements under Section 51 of the Public Finance Management Act 2015 and the Financial Reporting Guide, 2008.

Basis of Qualified Opinion

- **Misleading Statements of Appropriation**

  The Statements of Appropriation both by Services Voted and by Nature of Expenditure revealed that the two statements had varying totals of budget and actual revenues and expenditures, yet the two statements were supposed to reflect the same amounts respectively. There was no reconciliation statement included in the financial statements to explain the variance between the statement of financial performance as well as the appropriation statements, in accordance with the template provided by the Accountant General in the financial reporting guide 2008. Under the circumstances, the above statements are misleading to the users of the accounts.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Authority in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (Parts A and B), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

- **Implementation of Approved Budget**

  Section 45 (3) of the Public Finance Management Act, 2015 states that "An Accounting Officer shall enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a Financial year, submitted under section 13 (15)" of the said Act. It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

  During the overall office wide planning, I assessed risks of inadequate release of funds, and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned major outputs of the entities which greatly impact on the wellbeing of communities. Consequently, I developed specific audit procedures which included the evaluation of the financial and annual physical performance by analysing government releases, testing consistency of planned outputs with the approved budget and verifying the accuracy and completeness of the reported actual outputs.

  Based on the procedures performed, I observed that a total of UGX.11,612,740,000 was budgeted to cater for the Uganda Investment Authority activities. However, by the close of the financial year 98% of the approved budget i.e. UGX.11,381,299,628 had been received resulting to a budget shortfall of UGX.231,440,372 (2%).

I observed that although the shortfall was not quite significant, management did not implement a number of planned activities during the year, valued at UGX.2,240,725,000, as shown in **appendix 1.** Management explained that the failure to implement the planned activities was due to late and inadequate release of funds. I advised the Accounting Officer to ensure adequate planning and implementation of planned activities, as well as working in liaison with other stakeholders for timely receipt of appropriated budget funding.

In addition, a review of the expenditure performance revealed that the entity overspent on its budgeted items as summarised below;

Details	**Budget – UGX**	**Actual – UGX**	**Over expenditure - UGX**
Employee costs	5,373,213,531	5,632,191,387	-258,977,856
Goods & services	4,325,926,469	6,601,754,147	-2,275,827,678
Consumption of property plant & equipment	373,600,000	1,505,607,845	-1,132,007,845
Domestic arrears	-	1,695,032,676	-1,695,032,676
Totals	**10,072,740,000**	**15,434,586,055**	**-5,361,846,055**

I did not obtain any evidence that the Authority obtain the required approvals before incurring the over expenditures in question.

I further observed that given that the Authority had only UGX.11,612,740,000 as the revised approved budget, the total expenditure of UGX.15,434,586,055 resulted into unauthorised excess expenditure beyond the appropriated amount by UGX.3,821,846,055. I observed that the extra funds were obtained from cash balances at the end of the prior year that were irregularly utilised without being refunded to the UCF. This is irregular as it was contrary to the requirements under the PFMA 2015. I advised management to always ensure strict adherence with the requirements under the law.

Emphasis of Matter

Without qualifying my opinion further, I draw attention to the following matters presented and or disclosed in the financial statements that in my judgement are of such importance and fundamental to users' understanding of the financial statements;

- **Failure to Clear Outstanding Arrears and Incurring of More Commitments**

  Section 10.4.1 of Treasury Instructions 2017 provides that, once an Accounting Officer makes commitments for the purchase of goods and services, he or she shall initiate the payment process when the goods and services have been delivered or satisfactorily received. Relatedly, Paragraph 10.33.1(e) of the Treasury Instructions 2017 provides that commitments should not be approved unless there is sufficient balance available under the quarter's expenditure limit, for the relevant budget item.

  I noted that out of the outstanding commitments as at 01.07.2017 of UGX.3,753,270,021, only UGX.1,695,032,676 was paid, while additional UGX.839,110,581 were incurred during the year. Outstanding balance of payables at the end of the year was UGX.2,326,247,505. I further noted that the Authority had accumulated payables that dated as far back as 30th June 2016 to the tune of UGX.1,487,136,924 out of which, 70.6% relate to goods and services consumed while 29.4% represent court awards and compensations as shown in the table below;

Item	Payables as at June 2016 (UGX)	%age
Court Awards & Compensations	435,745,573	29.4
Goods and services Consumed	1,051,391,351	70.6
Total	**1,487,136,924**	

  Failure to clear all outstanding commitments and incurring of more arrears is not only a violation of the law but could potentially lead to unnecessary litigation. Besides this practice exposed the Authority to reputational risk, where suppliers of goods and services may avoid doing business with the Authority.

  In his response, the Accounting officer explained that the outstanding payable of UGX.1.051 billion was owed to a construction company for construction of the Namanve office building, wherein the claim for payment lacked the Project Managers clearance as required by the signed Agreement before it can be settled. He added that another UGX.435 million is the balance payable for compensation of squatters following the Authority's purchase of land in Mbale for establishment of an Industrial and Business Park. the delays in their clearance arose due to delays in signing compensation agreements with the remaining affected squatters listed in the Chief Government Valuer's report.

I advised the Accounting Officer to always adhere to the directives/guidance issued by the Permanent Secretary/Secretary to the Treasury and provisions of the PFMA in regard to management of the financial resources appropriated for the Authority, and also expedite settlement of the outstanding obligations and avoid incurring more debts to avoid possible litigation.

Other Matters

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements.

- **Diversion of UGX.1,000,000,000 Meant for a Feasibility Study and Project Report for Kampala Industrial and Business Park, Namanve**

  UIA budgeted UGX.1billion to procure a consultant to undertake a feasibility study and detailed project report for Kampala Industrial and Business Park, Namanve vide procurement Ref UIA/SRVCS/2017-18/00008. Audit noted that the procurement was later cancelled since the best evaluated bidder had quoted a contract price of UGX.2,391,187,480 which was UGX.1,391,187,480 above the budgeted amount.

  MOFPED wrote to UIA advising them to cancel the procurement since it had been awarded to another consultant to handle the feasibility study on pro bono terms. UIA was instead expected to procure a consultant to supervise the work right from the design.

  I however noted that UIA did not procure a consultant to supervise the work despite the advice from the MOFPED. Given that the UGX.1bn that had been budgeted for consultancy work was not reflected as unutilised and transferred back to the consolidated funds, this meant that the funds in question had been expended by the

Authority. I however did not obtain any evidence of an approved virement for the UGX.1billion that were originally meant for the feasibility study to any other purpose.

In the absence of evidence of bank balances and/or approved virements with proper account of how the funds were spent, it is likely that the money was diverted to fund other activities without following the due process. This is contrary to the PFMA 2015.

In response, the Accounting officer explained that originally, UIA had budgeted UGX.1 billion but, later, UIA received communication to the effect that the funds would no longer be used for the intended purpose since the services were to be given to an identified service provider. The funds were then utilized for the legal costs (UGX.980m) and part payment of Board Expenses which the government had not released despite the requests. I advised the Accounting Officer to always adhere to the requirements under the law before making any adjustments to the approved budgets.

- **Failure to Revise the Service Charge from 0.5% and Ground Rent for Leased Land**

  Clause 5 of the Lease Agreements indicates that the lessee shall pay an annual park service charge of 0.5% of the premium amount and the said sum shall be revisable every 5 (five) years provided that the revision shall not exceed 0.5% of the park service charge payable. Clause 9 of the same Lease Agreements stipulates that ground rent shall be subject to revision after every 5 years provided that no revision shall exceed 5% of the annual rent payable.

  Contrary to the above provisions, I noted that ground rent has remained at USD.10 per acre for the last ten years. The continued levy of service charge and ground rent using the old rates deprives the Authority from generating more revenue.

  The Accounting officer acknowledged the omission. I have advised the Accounting Officer to ensure that the rates are regularly revised in accordance with Lease Agreements.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Accounting Officer for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Uganda Investment Authority.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2008, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Authority's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Uganda Investment Authority, and using the Financial Reporting Guide 2008 unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Uganda Investment Authority to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with Section 19(1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements that;

- Except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

In accordance with Section 13 of the National Audit Act (NAA), 2008, I have a responsibility to report material findings on the compliance of the Authority with specific matters in key legislations. I performed procedures to identify findings but not to gather evidence to express assurance.

There were some material findings in respect of the compliance criteria for the applicable subject matters as detailed below;

- **Cancelled Procurements**

Section 59(2) of PPDA Act 2003, stipulates that procurement or disposal shall only be initiated or continued on the confirmation that funding, in the full amount over the required period is available or will be made available at the time the contract commitment is made. Sub-Section (3) further provides that all procurement or disposal requirements shall be approved by the Accounting Officer prior to the commencement of any procurement or disposal process.

I noted that during the year under audit, various procurements amounting to UGX.2,417,186,147 were cancelled. I observed that for some procurements, bid evaluations were concluded but contracts committee could not approve the contract awards since confirmation of additional funding was not provided. In other procurements, bid evaluations were halted because the Authority had not secured funds for the stated activities, while for others, Contracts were prepared but they could not be signed since there were no funds available thus leading to the cancellation of the procurements. This was partly caused by management undertaking certain procurements outside the approved procurement plan. Preparing contracts before confirmation of availability of funding leads to wastage of valuable time for the staff involved in the procurement process. In response, the Accounting officer explained that the procurements were planned for and initiated on that basis. However, funds were used to cater for the wage deficit which GOU did not fund. I advised the Accounting Officer to ensure that before initiation of any procurement process, the source of funding is always identified and confirmed, in addition to adhering to the approved procurement plans.

- **Unplanned Procurements: UGX.412,125,972**

Section 58(1) of PPDA Act 2003, states that "in accordance with the budget preparation procedures issued by the Minister, a procuring and disposing entity shall in each financial year, by a date determined by the Secretary to the Treasury, prepare and submit to the Secretary to the Treasury and to the Authority, its annual procurement plan for the following financial year". Section 58(5) of the same Act further stipulates that a procuring and disposing entity shall notify the Secretary to the Treasury and the

Authority of any changes made to its procurement plan and submit the updated and approved plan to the Authority. In addition, Sub-Section (7) of the same Act requires that procurements shall not be carried out outside the procurement plan except in cases of emergency situations.

It was observed that the Authority carried out procurements worth UGX.412,125,972 outside the approved procurement plan for the year under review**.** For all these procurements, there was no written communication notifying the Secretary to the Treasury and PPDA Authority of any changes made to the approved procurement plan. As a result, a number of planned procurements mentioned in the preceding paragraph could not be undertaken since funds were diverted to finance procurements that had not been included in the year's procurement plan.

In response, the Accounting officer explained that the procurement of interior fit-out and minor remodel works for the UIA OSC was budgeted and included on the supplementary budget at UGX.380,000,000 and the updated procurement plans were prepared. However for the procurement of opening up of boundaries and supply & installation of border markers for Mbale Industrial and Business Park, the procurement plan at that time was not updated. It not being updated in UIA's procurement plan was an oversight and such oversights are no longer an occurrence at UIA.

I advised the Accounting Officer to always follow the prescribed procedures in regard to making alterations to the approved procurement plans. Meanwhile, the circumstances that led to undertaking unplanned procurements should be explained.

- **Irregular Variations of Contracts**

Regulation 55(4) of the PPDA (Contracts) Regulations, 2014 states that "a single contract amendment shall not increase the total contract price by more than fifteen percent (15%) of the original contract price". In addition, Regulation 55(1) of the PPDA (Contracts) Regulations, 2014 provides that a change in the contract which increases the price of the original contract beyond 0.1% in the case of a single charge or 1% cumulatively shall be effected by amending the contract. Further, Sub-regulation (3) stipulates that a contract amendment for additional quantities of the same items shall use the same or lower unit prices as the original contract. A review of some procurement files revealed the following;

i. Ineligible Revision of Contract Price by more than 15%

During the year under review, UIA contracted a firm for Interior fit-out and minor remodel works under procurement Ref; UIA/WRKS/2016-17/00233, at a contract price of UGX.538,264,552. The contracts committee approved a variation to the contract from the original contract sum of UGX.538,264,552 to UGX.621,909,692 leading to a single variation of UGX.82,826,140 representing 15.4%. This was contrary to the above regulations which capped such changes to 15%. I further noted that under the general conditions of the contract GCC47.1, it was agreed that prices shall be adjusted for fluctuations in the cost of the inputs only if provided for in the special conditions of the contract. This was however not the case since the special conditions of the contract did not provide for any price adjustments. This was attributed to failure by PDU to advise the Accounting officer of the PPDA Regulations in regard to a single variation limit of 15%.

In response, the Accounting officer agreed with the observation but stated that given the circumstances and the urgency by which works were to be completed, UIA considered the 0.4% over and above the required 15% as negligible.

ii. Irregular Contract Amendment for Additional Quantities

Uganda Investment Authority (UIA) signed a five year tenancy agreement with M/s. Twed Consulting Partners (on 13th September 2007) for rent of one floor at Twed Plaza measuring approximately 811.4 square meters for its Head Office at USD.13,000 per month VAT inclusive; plus USD.1,200 per month as service charge. The five year period was extended through addenda Nos. 2, 4 and 5 by a total of 6 years. On 22/5/2017, UIA rented an additional 810 square meters on the ground floor of the same building to accommodate the Investors' One Stop Centre at a cost of USD.198,327 (UGX.723,893,550) per annum VAT exclusive. I noted that at the time of acquiring the new additional space, UIA was paying rent of UGX.675,303,435 VAT inclusive, hence bringing the total contract amount to UGX.1,529,497,824 VAT inclusive representing a variation of 127% as shown in the table below;

Contract date	Floor	Floor Area (Square meters)	Rate per square meter	VAT Exclusive (UGX)	VAT Amount (UGX)	Total Contract price (UGX)
13th/9/2007	2nd Floor	811.4	705,313.09	572,291,047	103,012,388	675,303,435
22nd/5/2017	Ground Floor	810	893,695.74	723,893,550	130,300,839	854,194,389
Total		**1,621.40**		**1,296,184,597**	**233,313,227**	**1,529,497,824**

I noted that the contract amendment for additional space did not use the same or lower unit prices as the original contract, which was contrary to Regulation 5(3) of the PPDA (Contracts) Regulations, 2014. This was attributed to failure by the Head of PDU to technically advise the Accounting Officer on the requirements of the PPDA Regulations.

In response, the Accounting officer acknowledged the observation and further explained that, UIA recently harmonized these irregularities and the tenancy agreement for the period 2018-2020 went through the correct procurement procedures.

I advised the Head PDU to always provide proper technical advice to the Accounting Officer and the Contracts Committee so as to avoid flouting of the procurement procedures.

- **Missing Personal Files**

Section 4.13 (a and b) of the UIA Human Resources Manual 2015 requires that personnel files shall be opened for every employee under contractual terms with UIA and place them in the Human Resource Department under lock and key by the Human Resource Manager.

During the audit, I was not provided with personnel files for 3 staff who included, one Executive Assistant to the Executive Director, one Personal Assistant and one Office Assistant. Under the circumstances, I was not able to ascertain the terms of their employment contracts and the recruitment processes followed by the Authority before the staff in question were engaged. This is contrary to the requirements of the Manual.

In his response, the accounting officer explained that the Board was following up the matter of the missing files and that a central registry was set up to guard against such a scenario in future. I have advised the Accounting Officer to strengthen the controls regarding custody of personnel records and ensure that the requirements under the manual are strictly followed.

John F.S. Muwanga
AUDITOR GENERAL
KAMPALA
21st December, 2018

APPENDICES

Appendix 1: Unimplemented Activities

Item Description	Planned Output/ Quantity	Actual Output/ Quantity	Variance Output/ Quantity	Amount Budgeted (UGX))	Amount Released (UGX)	Amount spent (UGX)	Diverted - UGX	Management explanation
Consultancy Services for the feasibility study and detailed project report for the Kampala Industrial and Business Park, Namanve	1	0	1	1,000,000,000	1,000,000,000	0	1,000,000,000	Activity not carried out despite release of funds
Master planning and EIA for the Mbale Industrial and Business Park	1	0	1	150,000,000	150,000,000	0	150,000,000	Activity not carried out despite release of funds
Opening of 4km of roads at the Kampala Industrial and Business Park to gravel standard	4 Kms	0	4kms	410,000,000	410,000,000	0	410,000,000	Activity not carried out despite release of funds
Extension of power supply to selected sites in Kampala Industrial and Business Park	1	0	1	150,000,000	150,000,000	0	150,000,000	Activity not carried out despite release of funds
Maintenance of roads in the Luzira Industrial Estate	3.7 Kms	0	3.7kms	92,500,000	92,500,000	0	92,500,000	Activity not carried out despite release of funds
Maintenance of roads in the Bweyogerere Industrial Estate	1.9 Kms	0	1.9kms	48,125,000	48,125,000	0	48,125,000	Activity not carried out despite release of funds
Maintenance of roads in the Kampala Industrial and Business Park	30 Kms	0	30kms	220,000,000	220,000,000	0	220,000,000	Activity not carried out despite release of funds
Maintenance of roads in the Soroti Industrial and Business Park	6.3 Kms	0	6.3kms	89,600,000	89,600,000	0	89,600,000	Activity not carried out despite release of funds
Completion of water supply pipework at Soroti Industrial and Business Park	Pipeline	0	1	49,500,000	49,500,000	0	49,500,000	Activity not carried out despite release of funds
Renovation of the Kampala Industrial and Business Park building complex (Phase II)	1 Building	0	1 Building	31,000,000	31,000,000	0	31,000,000	Activity not carried out despite release of funds
TOTALS				2,240,725,000	2,240,725,000			

Appendix 6: Unplanned Procurements

SN	Subject of procurement	Ref. Number	Provider	Contract Amount (UGX)
1	Interior fit out and minor remodel works for UIA OSC-Builders works	UIA/WRKS/2016-17/00233	Fabrications Systems (U) Ltd	621,090,692 but the plan had an amount of UGX.360,000,00. So the excess of UGX.261,090,692 was outside the procurement plan.
2	Opening of boundaries, supply and installation of boarder markets at Mbale industrial and Business park	UIA/WRKS/2016-17/00042	Katu Enterprises Ltd	151,035,280
	Total			**412,125,972**