



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
UGANDA PRISONS SERVICE
FOR THE YEAR ENDED 30TH JUNE 2018

OFFICE OF THE AUDITOR GENERAL
UGANDA

TABLE OF CONTENTS

LIST OF ACRONYMS	2
Opinion	3
Basis of Opinion.....	3
Key Audit Matters.....	4
• Implementation of Budget approved by Parliament	4
• Under collection of Non- Tax Revenue (NTR).....	5
• Domestic Arrears	6
Emphasis of matter	7
• Inappropriate Coding of Expenditure -UGX. 717,886,075.....	7
Other Information	8
Responsibilities of the Accounting Officer for the Financial Statements	8
Auditor’s Responsibilities for the Audit of the Financial Statements.....	9
Other Reporting Responsibilities.....	10
REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION	10
• Management of Uganda Prisons Land.....	11
• Failure to fully operationalize the Human Resource Management Information system (HRMIS) .	14
• Overcrowding in prisons.....	15
• Over-stay of Prisoners on remand	16

LIST OF ACRONYMS

GOU	Government of Uganda
INTOSAI	International Organization of Supreme Audit Institutions
ISSA	International Standards on Auditing
PFMA	Public Finance Management Act, 2015
TAI	Treasury Accounting Instructions
UGX	Uganda Shillings
UPS	Uganda Prison Services
F/Y	Financial Year
MDA	Ministry, Department, and other Agencies
MT	Metric Tonnes

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
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FOR THE YEAR ENDED 30TH JUNE, 2018

THE RT. HON. SPEAKER OF PARLIAMENT

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the Uganda Prisons Service for the year ended 30th June 2018. These financial statements comprise of the statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

In my opinion, the financial statements of the Uganda Prisons Service for the year ended 30th June 2018 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2018.

Basis of Opinion

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 Statement's section of my report. I am independent of Uganda Prisons in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics 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. I have determined the matters described below to be key audit matters communicated in my report.

- **Implementation of Budget approved by Parliament**

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 years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery. Planning, budgeting and implementation of planned activities was taken as a thematic area for the year under audit.

In the overall office wide planning, I assessed risks such as 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.203,492,809,378 was budgeted to cater for the activities of Uganda Prisons Service. However, by the close of the financial year, only UGX.183,072,136,519 had been received (representing about 90% of the approved budget). This resulted into a budget shortfall of UGX. 20,420,672,859 (10%).

In executing its mandate of protection of all members of society by providing humane, reasonable, safe, secure custody and rehabilitation of offenders in accordance with universally accepted standards, UPS implemented a number of planned activities during the year such as construction of prisons, feeding inmates, surveying and titling of some prison land among others.

I however noted that some activities were either partially implemented or not implemented at all which negatively impacted on the achievement of UPS' mandate. Examples of such activities include surveying of some land, procurement of land, and installation of silos.

Unimplemented activities imply that the expected service to the community is not attained and also defeats the purpose for budgeting and budgetary controls. **Appendix 1** shows the budgeted for and implementation of a sample of planned activities and the related Management responses.

I advised the Accounting Officer to ensure adequate planning and timely implementation of planned activities as well as following up with the Ministry of Finance for timely release of funds earmarked for planned activities.

- **Under collection of Non- Tax Revenue (NTR)**

Paragraph 9.1.2 (d) of the 2017 Treasury Accounting Instructions states that where the accounting officer is designated as a receiver of revenue, he or she shall be personally responsible for ensuring that adequate safe guards exist and are applied for the prompt collection, deposit, reporting and accounting for all government revenue and other public money relating to their ministries, departments and agencies.

However, only UGX.10,104,652,167 (38%) was realised from non-tax revenue collections against the budget of UGX.26,860,000,000 resulting in a shortfall of UGX.16,755,347,833 (62%).

This underperformance on collecting of NTR was partly attributed to inefficiencies in the mobilisation and collection of budget revenue. Failure to realise revenue affects the achievement of intended objectives.

Management explained that the major source of NTR for UPS is farming dominated by commercial grain production. The underperformance was a result of low harvests caused by the Army worm attack and the drought which resulted in low agricultural performance.

Management further explained that low performance was also registered under the seed maize not because of low output alone but majorly due to lack of market for the seed despite its good quality. 180 MT of seed was used as prisoners' food due to lack of market which reduced its value from UGX.810 million to UGX.180 million thus losing UGX.630 million of NTR.

I advised the Accounting Officer to devise strategies to enhance revenue collection in order to improve on performance.

- **Domestic Arrears**

Domestic arrears refer to the total value of unpaid bills for goods and services rendered to a government entity, including wages and pension that remain outstanding at the closure of a financial year. There has been persistent accumulation of domestic arrears to unmanageable levels which has led to settlement of arrears that are not authorized, unbudgeted for, inadequately supported and in some instances there has been inadequate recognition and disclosure of the domestic arrears.

Consequently, domestic arrears were considered a key audit matter which needed to be examined to assess: the appropriateness of recording, recognition and disclosure of domestic arrears; the trend and the underlying factors; and the adequacy of the internal controls surrounding management of domestic arrears.

During audit planning, I focused on examination of domestic arrears in regard to goods and services, salaries and wages, and pension and gratuity. I undertook the following procedures in relation to domestic arrears: a trend analysis over a period of three years to ascertain the underlying causes of accumulation; reviewed budget and commitment control procedures to assess their effectiveness; ascertained the authenticity of the supporting documentation and assessed the appropriateness of the accounting treatment. I also engaged the Accounting Officer to enable me arrive at the audit conclusions.

Based on the procedure performed, I observed that an amount of UGX.76,889,606,741 was irregularly incurred as domestic arrears outside the approved estimates appropriated by Parliament. I noted an increase of 16% for sundry creditors from UGX.65,726,124,861 as at 30th June, 2017 to UGX.76,889,606,741 as at 30th June, 2018. I observed that arrears totalling to UGX.65,726,124,861 relate to FY 2016/17 while UGX.11,163,481,880 was incurred during the year ended 30th June, 2018. The increasing arrears amount poses risks of litigation and related costs to Uganda Prisons.

The continuous existence of domestic arrears implies that the Accounting Officer has not adhered to the commitment control system of government that is meant to stop entities from committing government beyond the level of availed resources.

Management explained that accumulation of domestic arrears was attributed mainly to increase in prisoner population without a corresponding increase in the prisons budget. Prisoner population is the major cost driver of the prisons budget. The population has been growing at an average of 8% per annum which impacts on the food budgets, water consumption, electricity, number of staff, uniforms, among others.

I advised the Accounting Officer to ensure sufficient budget provisions are made to cater for settlement of outstanding domestic arrears, and to strictly adhere to the government commitment control system to avoid risk of overcommitting Government.

Emphasis of matter

Without qualifying my opinion, I draw attention to the following matter:

- **Inappropriate Coding of Expenditure -UGX. 717,886,075**

Paragraph 10.10.16 of the Treasury Accounting Instructions 2017 requires all payments to be fully coded according to the chart of accounts codes to enhance expenditure classification and reporting.

However, I noted that expenditure totaling to UGX.717,886,075 was charged on the wrong account codes without authority. Mischarge of expenditure is contrary to the intentions of appropriating authority as funds are spent on other activities other than those provided in the respective budget lines. It also leads to misrepresentations in the financial statements.

Although management indicated that these were not mischarges, the verification confirmed that they were charged on the wrong codes.

I advise the Accounting Officer to always adhere to the government chart of accounts during planning and ensure that expenditure is charged on the appropriate expenditure accounts. In addition the Accounting Officer should seek for authority to reallocate resources.

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 Uganda Prisons Service.

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, 2018, 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 entity's ability to continue delivering its mandate, disclosing, as applicable, matters related to the delivery of the mandate of the Uganda Prison Services, and using the Financial Reporting Guide 2018 unless the Accounting Officer has a realistic alternative to the contrary. The Accounting Officer is responsible for overseeing the entity'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 Uganda Prisons' internal controls.
- 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 Uganda Prisons 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 Prison services 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 sections 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

The material findings in respect of the compliance criteria for the applicable subject matters are as follows:

- **Management of Uganda Prisons Land**

Section 34(1) of the PFMA, 2015 provides that an Accounting Officer shall be responsible for the management of the assets and the inventories of the vote. A review of the management of prison land revealed the following;

- **Un-accounted for land at Luzira-106.692 acres**

A review of correspondences REF ADM 385/01 dated 5th July 2017, between Prison authorities and the Ministry of Internal Affairs revealed that Luzira group of prisons originally owned 392.996 acres of land. Out of these, Uganda Land Commission in consultation with Uganda Prisons Service gave out land to various developers totalling to 116.476 acres, and by 2014 land that remained occupied by Luzira group of prisons should have totalled to 276.52 acres.

In 2014 a survey by the Department of Surveys and Mapping, Entebbe was requested to carry out boundary opening and establish the exact acreage of the available land. The results of this exercise revealed that the total available land for Luzira group of prisons was only 169.828 acres leaving 106.6 acres with an estimated cost of UGX.63 billion¹ as unaccounted. The table below summarizes the events.

Details	Size (Acres)
Original Land Size occupied by Luzira group of prisons (A)	392.996
Less total Land given out to other entities and companies (B)	(116.476)
Total land occupied by Luzira group as at 2014 (A-B) (C)	276.520
2014 size by the Department of surveys and mapping Entebbe (D)	169.828
Un accounted for land (C-D)	106.692

In the same correspondences, Prison authorities indicated that the same situation also applies to land at Kigumba and Kirinya Prisons. In the above circumstances there is a risk that the 106.692 acres may have already been given out or encroached on without the knowledge of Uganda Prisons which may result in loss of this land.

Management explained that UPS has a total of 276.52 acres of land at Luzira, including the 106.692 acres. In 2014 when UPS requested for boundary opening of Luzira land, the 106 acres were left out and parcelled into plots. UPS has formally taken matter to the Hon. Minister, Ministry of Internal Affairs and the Uganda Land Commission for necessary action.

¹ Estimated cost of an acre in Luzira currently is 600 million times 106 acres.

I advised the Accounting Officer should urgently follow up the matter with the relevant authorities to ensure that the land is clearly identified and recovered.

➤ **Un-surveyed and untitled land**

Uganda Prisons owns a total of approximately 158 pieces of land of different sizes in the different parts of the country. A review of the evidence of ownership of this land revealed that only 52 pieces were surveyed and titled, 17 pieces were surveyed but not titled while 89 pieces were not yet surveyed. Details of the regions where these pieces of land are located are provided in the table below:

No	Region	Total number of pieces**	Surveyed and titled	Surveyed not titled	Not surveyed
1	Central	3	3	0	0
2	East Central	3	2	0	1
3	Eastern	15	4	0	11
4	Kampala Extra	4	4	0	0
5	Kigezi	8	3	3	2
6	Mid Central	7	0	2	5
7	Mid-Eastern	9	5	3	1
8	Mid Northern	14	7	4	3
9	Mid-Western	13	3	0	10
10	North Eastern	6	4	0	2
11	North Western	13	2	1	10
12	Northern	11	4	2	5
13	South Eastern	22	1	0	21
14	South Western	11	4	1	6
15	Southern	6	2	0	4
16	Western	13	4	1	8
Total		158	52	17	89

Failure to survey and title land exposes the land to encroachment. Absence of ownership documents such as land titles also cast doubt on the true ownership of these lands by Uganda Prisons.

In response management stated that it was true that out of the 158 pieces of land under UPS, a total of 89 are not yet surveyed. The survey of land is being done in a phased manner due to inadequate budget. In FY 17/18, 17 pieces were surveyed and the titling processes are ongoing. UPS will continue providing funds for survey and titling of land every financial year.

I advised the Accounting Officer to expedite the processes of ensuring that all the land is surveyed and properly titled.

➤ **Land with encroachments, disputes and encumbrances**

It was also noted that UPS land at a number of stations had been encroached on as shown in the table below.

Cases where disputes on prison land were noted

S. No	Prison Unit	Approximate area encroached on	Management Response	
			Nature of conflict	Actions Taken
1	Namalu	Not Known	Locals being mobilized by local politicians	Matter before court. Boundaries were opened
2	Amita	Not Known	Locals being mobilized by local politicians	Matter before court. Boundaries were opened
3	Ngenge	Not Known	Locals being mobilized by local politicians	Matter was presented before court which ruled in favor of UPS
4	Ragem	Not Known	Locals being mobilized by local politicians to claim the land	Survey was done and the district leaders are being engaged on the matter
5	Kotido	Not Known	Locals being mobilized by local politicians	Boundary opened and district leaders are being engaged.
6	Bukedea	Not Known	Local leaders claim that the land belongs to the TC	Survey is being done with their engagement
7	Budaka	Not Known	Land being claimed by local leaders particularly LC 5	Survey taking place with the engagement of the district technical team
8	Arua	Not Known	Part of the land was allocated by the MC for other developments	Boundaries will be opened followed by engagement of those within UPS boundaries

There is a risk that if urgent action is not taken, this land may be lost by Uganda Prisons.

According to Management, disputes and conflicts over prison land are mainly generated by local leaders and in all circumstances UPS has resisted these pressures. Some of the land disputes mentioned are before court, for others UPS is engaging the district leaders.

I advised the Accounting Officer to undertake a verification exercise with the aim of establishing how much prison land in these areas has been encroached on and further ensure that these cases are followed up.

- **Failure to fully operationalize the Human Resource Management Information system (HRMIS)**

In a bid to improve management of information and records and also to achieve enhanced efficiency, Uganda Prisons undertook a number of initiatives to ensure that business processes are automated and computerized. In line with this, UPS undertook to implement the Human Resources Management Information System (HRMIS) in FY 2016/17 with the objective of automating staff information and having a central data base for all prison staff. A review of the status of implementation of the project revealed the following:

- A significant volume of staff records has not yet been uploaded and automated as anticipated due to delays in their verification.
- Even for the staff whose records have already been uploaded, majority cannot use the system which may be an indicator of inadequate training on the use of the system.
- A number of critical modules such as payroll (salaries, pensions, gratuity), document storage, timesheet management, performance management (appraisal) among others are still non-operational.

Failure to fully implement the Human Resource Management System implies that the anticipated benefits such as improved storage of human resource records, easy access and retrieval of these records will be delayed.

In response Management explained that in the FY 2016/17 UPS developed the HRMIS software. Since then staff records are being uploaded into the system:

- 10,281 records of staff so far captured (9,789 active staff and 492 out of service staff);
- 60% of staff records data uploaded; Vacancies, Recruitment (applications, selection process, interview results, staff enlistment), Employees (employee list, staff development skills and transfers) and send ID print;
- 40% which is not yet covered includes payroll (salaries, pension and gratuity), bulk operations, performance management and staff appraisal
- It is targeted that the uploading will be completed by June 2019.

I advised the Accounting Officer to prioritize the full implementation and operationalization of the project if the anticipated benefits are to be achieved.

- **Overcrowding in prisons**

Strategic objective 6 of the 2016/17 -2019/2020 UPS strategic Investment Plan prioritizes welfare of prisoners by providing for the protection and promotion of Human rights and welfare of prisoners. One of the strategies through which this was supposed to be achieved was to build more prisons to decongest the existing ones.

A review of the current population and occupancy at a sample of prisons revealed that the current number of prisoners was more than the holding capacity of the cells/stations in all the prisons sampled. In some cases the current population exceeded the holding capacity by more than 3 times as summarised in the table below:

Stations	Current holding capacity	Current Population	Occupancy (%)
Kampala (R)	289	1,278	442%
Luzira (W)	232	514	222%
Murchison Bay	646	2,409	373%
Upper	756	3,190	422%
Kigo (M)	564	1,445	256%
Kaweeri	64	275	430%
Muinaina	156	595	381%
Masaka (M)	211	998	473%
Jinja (M)	393	1,248	318%
Gulu (M)	457	1,422	311%
Lugore	250	880	352%
Lira (M)	121	679	561%
Ibuga	128	577	451%
Fort Portal	309	1,285	416%

From the table above, it is clear that the current occupancy rate for most of the prisons is more than the holding capacity.

UPS has done a lot in ensuring that the bucket system is eliminated in Prison cells however, I noted that 29 prison stations are still using the bucket system which is unhygienic, degrading and dehumanizing. Given the congestion in some prisons cells, the stench that comes from having a bucket full of fecal matter, in an overcrowded cell may turn the prisons cells into a breeding center for diseases. Besides, the poor hygienic systems is a violation of the prisoners' rights. This also compromises the welfare of the inmates and may result into a number of other health risks such as the quick spread of diseases and compromising of sanitation.

Management explained that Prison congestion was indeed a big challenge to UPS. This is majorly due to high prisoner population growth without a corresponding increase in

prisons holding capacity. Whereas prisoner population is growing at 8% per annum, prisons holding capacity is increasing at 1% per annum thus worsening congestion. UPS continues to handle issues of congestion in prisons through; new constructions and renovations though at low levels due to insufficient funds, using case backlog reduction strategies intended to reduce remand prisoners and thus lower the prison population, internal transfer of inmates from highly congested prisons to prisons with reasonable space.

I advised the Accounting Officer to liaise with the responsible stakeholders to address this challenge and ensure that more accommodation for prisoners is secured.

- **Over-stay of Prisoners on remand**

One of the objectives of the 2016/17-2019/20 Uganda Prisons strategic investment Plan is to contribute to access to Justice. The main aim of this is to address the problem of long stay on remand, high remand population and the observance of the right to fair and speedy trial.

An analysis of the population of prisoners currently on remand revealed that the performance of UPS in achieving this objective was still unsatisfactory. A number of prisoners had stayed for long periods on remand and in some cases without being produced in court. The table below summarizes the results of the analysis:

Time/Number of offenders		Capital Offences		Other Offences		
Period Spent on Remand (months)	Total	Committed to High Court	Not committed to the high court	Petty offenses	PMO	Military court
0-2	12501	455	1291	10747	-	8
3-6	5491	957	1292	3233	-	9
7-12	1987	1212	318	449	1	7
13-23	3408	3056	170	161	-	21
24-36	2487	2424	62	1	-	-
37-48	1367	1349	18	-	-	-
49-60	677	676	1	-	-	5
More than 60	261	238	-	-	23	-

From the table above, it is evident that a significant number of prisoners have overstayed on remand. Overstay on remand affects the delivery of justice to these suspects and is a contravention of the rights to a fair and speedy trial.

Management indicated that the majority of prisoners on remand are those who have been committed to High court. Unlike the other categories of remands, these have no defined mandatory period to be on remand. UPS has always been engaging other criminal justice agencies on how to reduce the length of stay on remand. The delays were also sometimes occasioned by inefficiencies in other government agencies such as Uganda Police, DPP and the courts that have a direct effect on the length of stay of these suspects.

With various case backlog reduction programme intervention, remand population has been reducing. The service will continue liaising with other Criminal Justice Agencies (Police, DPP and Judiciary) so that the cases are concluded within the stipulated time to further reduce the remand population and average length of stay on remand.

I advised the Accounting Officer to continuously engage the other government departments such as Police, DPP, and the Courts with the aim of developing and implementing strategies to address this problem.



John F.S. Muwanga

AUDITOR GENERAL

KAMPALA

21st December, 2018

Appendix 1 – Budget implementation

Project	Vote Function/description	Planned Output	Actual output	Variance	Budgeted amount	Actual Releases	Total Payments	Audit Remarks	
0386- Assistance to the UPS	01-Prisons Management	10,000 acres planted with maize	9,700 acres of maize gain planted	300 acres of maize not planted	8,000,849,109	8,000,849,109	7,989,590,644	<p>These activities were either partially achieved or not achieved at all.</p> <p>Management response The Silo storage was budgeted for under AIA, due to low NTR performance, the activity could not take place. It is being considered under FY 19/20</p>	
		15 prisons surveyed and titled	17 prisons were surveyed and titling is still on-going	Surveying still on-going					
		Installation of a silo completed	Silo not installed	Silo not installed					
	80-construction and rehabilitation of prisons	130 staff houses,	Construction of 130 staff houses a Luzira, Ibunga, and Lugore and other selected Prisons on going	Out-put Partially achieved	4,341,504,000	4,341,504,000	4,308,977,735		<p>By the time of audit, constructions for the staff houses was still on going. The 391 acres however were not procured.</p> <p>Management response Land was identified for purchase and therefore its cost included in the budget. However the sellers changed conditions and made it impossible for UPS to buy the land. Funds were then used for surveying, boundary opening and titling of existing land.</p>
		Prisoner wards at Nebbi and Upper Prisons constructed	Construction of a prison at Nebbi completed	Out-put achieved					
		Mbarara Prisons Fenced	Chain link fencing Mbarara Prison completed.	Out-put achieved					
		391 acres procured to expand selected prisons	Land not procured	Out –Put not achieved					
		Luzira and Jinja water and sanitation systems renovated	Over-haul of sanitation systems still on going	Out Put Partially achieved					
		Architectural designs for various prisons developed	Development of architectural designs for expansion of staff clinic and	Out-put achieved					

			admission wards/hospital completed					
Project 1483- Institutional Support to UPS	77- Purchase of Specialized Machinery and equipment	Installation of 2 photocopies, 1 scanner and printer for staff registry and upper prisons schools, 1 projector and projector screen, 50 hand held metal detectors and 50 fire extinguishers	0	Achieved	1,363,012,000	1,362,988,000	1,362,988,000	Out of the total expenditure of 1.3 billion 966 million was used for non-qualifying activities such as installation of Local Area and Wide Area Networks. Management response Installation of the Local Area and Wide Area Networks were part of the Human Resource Management Information System HRMIS.
		5 undercar search mirrors, 50 heavy duty torches delivered to jinja and upper prison	Security and communications equipment procured	Achieved				
		100 digital cameras procured and distributed to 100 prisons	Cameras procured	Achieved				
		Procured 2 Belgian puppies to strengthen the canine unit	Canine units procured	Achieved				

APPENDIX 2

FINANCIAL STATEMENTS