

**OFFICE OF THE AUDITOR GENERAL**



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF  
MAKERERE UNIVERSITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

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## **LIST OF ACRONYMS**

<b>ACRONYM</b>	<b>MEANING</b>
<b>Bn</b>	Billion
<b>ICT</b>	Information Communication Technology
<b>IESBA</b>	International Ethics Standards Board for Accountants
<b>IFMS</b>	Integrated Financial Management System
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>LGs</b>	Local Governments
<b>MDAs</b>	Ministries, Departments and Agencies
<b>Mn</b>	Million
<b>MoFPED</b>	UNIVERSITY of Finance, Planning and Economic Development
<b>NTR</b>	None Tax Revenue
<b>PFMA</b>	Public Financial Management Act
<b>PPDA</b>	Public Procurement and Disposal of Assets
<b>PS/ST</b>	Permanent Secretary/Secretary to Treasury
<b>TI</b>	Treasury Instructions
<b>UGX</b>	Uganda Shillings
<b>MAK</b>	Makerere University
<b>NCHE</b>	National Council for Higher Education

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS  
OF MAKERERE UNIVERSITY  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the financial statements of the Makerere University, which comprise the Statement of Financial Position as at 30th June 2023, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Makerere University for the financial year ended 30th June 2023 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act (PFMA), 2015 and the Financial Reporting Guide, 2018 (as amended).

**Basis for Opinion**

I conducted my audit in accordance with the 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 University 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 Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), 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 Matter**

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.

**1.0 Implementation of the Approved Budget**

Paragraph 2 of Schedule 5 of the PFMA 2015 requires Accounting Officers to prepare an Appropriation Account showing the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by Parliament.

Entities prepare budgets every year which provide expected revenue and expenditure for the year. The budgets are supported by work plans that show what specific activities and out-put the funds will be spent on in order to deliver services to citizens.

In arriving at my findings, I reviewed documents such as work plans, budgets and performance reports. I also conducted interviews and physical inspections to corroborate my findings from the review of documents.

The mandate of Makerere University is to provide higher education, promotion of research and advancement of learning, disseminate knowledge and giving opportunity of acquiring higher education to all persons including persons with disabilities wishing to do so regardless of race, political opinion, colour, or sex and to provide accessible physical facilities to the users of the Public University.

During the financial year 2022/2023, the University had a budget of UGX 377,345,473,989 out of which UGX 368,909,034,263 (97.8%) was warranted as shown below;

**Table showing budget and warrants for the year**

SN	Details	Budget (UGX Bn)	Warrants (UGX Bn)	% age released
1	Recurrent (Wage)	205.61	205.61	100
2	Recurrent (Non-wage)	150.68	147.38	98
3	Development	21.06	15.93	76
	<b>Total</b>	<b>377.35</b>	<b>368.91</b>	

Out of the total warrants of UGX 368.91Bn, I reviewed the utilization of warrants worth UGX 328.54 (**77.8%**) as summarized in the table below;

**Table showing audited funds during the review**

SN	Details	Actual expenditure - UGX Bn	Cumulative %age
1	Wage expenditure	246.87	66.9
2	Domestic arrears	2.99	67.7
3	Research funds (RIF & PIM)	30.69	76.0
4	Outputs/activities selected for budget performance review	47.98	<b>77.8</b>
	<b>Total audited</b>	<b>328.54</b>	
	<b>Total Warrants</b>	<b>367.814</b>	

Below are my findings from the performance of revenues/warrants, absorption of warrants and implementation of out-puts and activities under the budget performance review;

**Table Summarising audit observations on Budget Performance**

No	Observation	Recommendation
1.1	<p><b><u>Revenue Performance</u></b></p> <p><b><u>Performance of Non-Tax Revenue (NTR)</u></b></p> <p>According to the approved NTR estimates for the FYR 2022/2023, the University budgeted to collect UGX 110.5Bn during the year. However, by the end of the year <b>102.669Bn</b> (UGX.79.953Bn collected for the year and UGX 22.9Bn receivable for the year) representing</p>	I advised the Accounting Officer to institute mechanisms to ensure that all

<p><b>92.9%</b> performance.</p> <p>Shortfalls in NTR collections at the vote level result in an aggregate revenue shortfall at the treasury level, which negatively affects the implementation of planned activities at a Government-wide level.</p> <p><b>Performance of GOU Warrants</b></p> <p>The University had an approved budget of UGX 377.35Bn from one program out of which UGX 368.91Bn was warranted resulting in a shortfall of UGX 8.44 representing 97.8% performance.</p> <p>The performance of warrants from each of the programmes from which the entity was allocated funds is shown in the table below;</p> <table><tr><th>Programme/Project (A)</th><th>Sub-Programme</th><th>Budgeted "Bn"</th><th>Warrant "Bn"</th><th>Un-warranted "Bn"</th></tr><tr><td>HUMAN CAPITAL DEVELOPMENT</td><td>01: Education, Sports and Skills</td><td>377.345</td><td>368.909</td><td>8.436</td></tr></table> <p>The UGX 8.44Bn that was not warranted was meant for the following activities;</p> <table><tr><th>Programme</th><th>Amount not warranted</th><th>Activities not Implemented</th><th>Reason</th></tr><tr><td>Other Structures - Improvement</td><td>095,898,873</td><td>Renovations Halls of Residence for Students</td><td>Funds not released</td></tr><tr><td>Land Acquisition</td><td>4,248,482,665</td><td>Procurement Land for MUC Jinja Campus</td><td>Funds not released</td></tr><tr><td>Other ICT Equipment - Acquisition</td><td>116,704,001</td><td>Procurement of Computers in various Units of the University</td><td>Funds not released</td></tr><tr><td>Office Equipment - Acquisition</td><td>434,912,166</td><td></td><td>Funds not released</td></tr><tr><td>Medical, Laboratory and Research &amp; appliances - Acquisition</td><td>241,692,961</td><td>Procurement of medical materials in University Hospital</td><td>Funds not released</td></tr><tr><td>Bank Charges and Other related bank related costs</td><td>1,000,000</td><td>Bank Charges</td><td>Funds not released</td></tr><tr><td>Bank Charges and Other related bank related costs</td><td>1,700,000</td><td>Bank Charges</td><td>Funds not released</td></tr><tr><td>Fuel, Lubricants and Oils</td><td>17,773,725</td><td>Fuel for Various activities</td><td>Funds not released</td></tr><tr><td>Julius Nyerere Leadership Centre</td><td>500,000,000</td><td>Leadership activities</td><td>Funds not released</td></tr><tr><td>Bank Charges and Other related bank related costs</td><td>100,000</td><td>Bank Charges</td><td>Funds not released</td></tr><tr><td>Staff Training Library-RIF</td><td>887</td><td>RIF</td><td>Funds not released</td></tr><tr><td>Information and Communication Technology Supplies-RIF</td><td>840,000</td><td>RIF</td><td>Funds not released</td></tr><tr><td>Printing, Stationery, Photocopying and Binding-RIF</td><td>100,000,000</td><td>RIF</td><td>Funds not released</td></tr><tr><td>RIF</td><td>2,555,060,239</td><td>RIF</td><td>Funds not released</td></tr></table>	Programme/Project (A)	Sub-Programme	Budgeted "Bn"	Warrant "Bn"	Un-warranted "Bn"	HUMAN CAPITAL DEVELOPMENT	01: Education, Sports and Skills	377.345	368.909	8.436	Programme	Amount not warranted	Activities not Implemented	Reason	Other Structures - Improvement	095,898,873	Renovations Halls of Residence for Students	Funds not released	Land Acquisition	4,248,482,665	Procurement Land for MUC Jinja Campus	Funds not released	Other ICT Equipment - Acquisition	116,704,001	Procurement of Computers in various Units of the University	Funds not released	Office Equipment - Acquisition	434,912,166		Funds not released	Medical, Laboratory and Research & appliances - Acquisition	241,692,961	Procurement of medical materials in University Hospital	Funds not released	Bank Charges and Other related bank related costs	1,000,000	Bank Charges	Funds not released	Bank Charges and Other related bank related costs	1,700,000	Bank Charges	Funds not released	Fuel, Lubricants and Oils	17,773,725	Fuel for Various activities	Funds not released	Julius Nyerere Leadership Centre	500,000,000	Leadership activities	Funds not released	Bank Charges and Other related bank related costs	100,000	Bank Charges	Funds not released	Staff Training Library-RIF	887	RIF	Funds not released	Information and Communication Technology Supplies-RIF	840,000	RIF	Funds not released	Printing, Stationery, Photocopying and Binding-RIF	100,000,000	RIF	Funds not released	RIF	2,555,060,239	RIF	Funds not released	<p>billed NTR (revenue) is fully collected during the period in which they relate to support the delivery of services.</p> <p>I advised the Accounting Officer to ensure that MoFPED is engaged to avail resources as appropriated. In addition, the un-implemented activities should be rolled over to the subsequent period for implementation.</p>
Programme/Project (A)	Sub-Programme	Budgeted "Bn"	Warrant "Bn"	Un-warranted "Bn"																																																																			
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	Maintenance – Transport Equipment-RIF	122,274,200	RIF	Funds not released																																																																											
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	The Accounting Officer explained that due to the COVID-19 lockdowns, the country did not conduct the UACE examinations in 2021 and they constitute the primary undergraduate admission pool for universities, this led to a significant drop in the University's first-year student admissions, decreasing from an average of 15,000 per academic year intake to 9,477 in the 2022/2023 admissions. However, with the resumption of UACE examinations, admission numbers have stabilized.																																																																														
	Furthermore the Accounting Officer noted that failure to secure UGX 8.44 billion was attributed to the non-release of the budgeted funds by the Treasury.																																																																														
1.2	<p><b>Utilization of Warrants</b></p> <p>Out of the total warrants of UGX 368.909Bn availed to the University during the year, UGX <b>367.814Bn</b> was utilized resulting in un-utilized warrants of UGX <b>1.095Bn</b> representing 99.7% utilization as shown in the table below;</p> <p><b>Table Showing summary of utilization of received warrants</b></p> <table><tr><th>Programme/P roject (A)</th><th>Sub Progr amme</th><th>Warranted funds "Bn"</th><th>Utilized Warrants "Bn"</th><th>Un-utilized Warrants "Bn"</th></tr><tr><td>HUMAN CAPITAL DEVELOPMENT</td><td>01: Educati on, Sports and Skills</td><td>368.909</td><td><b>367.814</b></td><td><b>1.095</b></td></tr></table> <p>The warrants that were not utilized were meant for the following activities that were partially or not implemented at all.</p> <p><b>Table Showing activities affected by under-utilization of warrants</b></p> <table><tr><th>Programme</th><th>Warrants not Utilised</th><th>Activities Affected</th><th>Reason</th></tr><tr><td>CAES</td><td>272,713</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>COBAMS</td><td>888,898</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>COCIS</td><td>7,045,712</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>CEDAT</td><td>16,405</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>CHS</td><td>2,053,503</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>CHUSS</td><td>5,670,537</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>CONAS</td><td>308,728</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>COVAB</td><td>2,008,773</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>SOL</td><td>4632566</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>AR</td><td>2,182,768</td><td>Various Activities at the College</td><td>Budget Balance</td></tr><tr><td>Staff Salary</td><td>971,071,621</td><td>Staff recruitments</td><td>Budget Balance</td></tr><tr><td>Domestic Arrears</td><td>11,756,072</td><td>Payment of Domestic Arrears</td><td>Budget Balance</td></tr><tr><td>MPIM &amp; RIF</td><td>78,234,578</td><td><b>RIF</b></td><td>Budget Balance</td></tr><tr><td>Other ICT Equipment - Acquisition</td><td>9,265,135</td><td>Procurement of ICT Equipment</td><td>Budget Balance</td></tr><tr><td><b>Total</b></td><td><b>1,095,408,009</b></td><td></td><td></td></tr></table>				Programme/P roject (A)	Sub Progr amme	Warranted funds "Bn"	Utilized Warrants "Bn"	Un-utilized Warrants "Bn"	HUMAN CAPITAL DEVELOPMENT	01: Educati on, Sports and Skills	368.909	<b>367.814</b>	<b>1.095</b>	Programme	Warrants not Utilised	Activities Affected	Reason	CAES	272,713	Various Activities at the College	Budget Balance	COBAMS	888,898	Various Activities at the College	Budget Balance	COCIS	7,045,712	Various Activities at the College	Budget Balance	CEDAT	16,405	Various Activities at the College	Budget Balance	CHS	2,053,503	Various Activities at the College	Budget Balance	CHUSS	5,670,537	Various Activities at the College	Budget Balance	CONAS	308,728	Various Activities at the College	Budget Balance	COVAB	2,008,773	Various Activities at the College	Budget Balance	SOL	4632566	Various Activities at the College	Budget Balance	AR	2,182,768	Various Activities at the College	Budget Balance	Staff Salary	971,071,621	Staff recruitments	Budget Balance	Domestic Arrears	11,756,072	Payment of Domestic Arrears	Budget Balance	MPIM & RIF	78,234,578	<b>RIF</b>	Budget Balance	Other ICT Equipment - Acquisition	9,265,135	Procurement of ICT Equipment	Budget Balance	<b>Total</b>	<b>1,095,408,009</b>			I advised the Accounting Officer to ensure that all funds availed are absorbed by implementing.
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	<p>As a result of failure to utilise warrants;</p> <ul style="list-style-type: none"> <li>Recruitment of staff and promotion was not done in the financial year under review.</li> <li>Some of the projects under RIF were rolled over to subsequent years.</li> </ul> <p>The Accounting Officer explained that the failure to utilize the warrants was due to various factors which include: delay of the recruitment process which was incomplete by 30<sup>th</sup> June 2023, the transition of the staff payroll and salary payment system to the Human Capital Management system (HCM) at the Ministry of Public Service, a bounced international payment of research materials and the unspent under domestic arrears resulting from bounced payment caused by the supplier's bank challenges.</p>	
<b>1.3</b>	<p><b><u>Unsupported Output Budgets</u></b></p> <p>Regulation 11(2)(d) of the Public Finance Management Regulations, 2016 states that the work plans of a vote shall indicate the funding allocated to each activity.</p> <p>I observed that the budgets for all Six (6) outputs assessed were supported by individual activity costing and budgets.</p>	
<b>1.4</b>	<p><b><u>Implementation of Outputs</u></b></p> <p>I assessed the implementation of six (6) outputs that had been fully quantified with a total of thirty-six (36) activities worth UGX. 47.98Bn and noted that;</p> <ul style="list-style-type: none"> <li>Three (3) outputs with thirteen (13) activities and expenditure worth UGX 30.80Bn were fully implemented. <b><i>Refer to appendix 1a).</i></b></li> <li>Three (3) outputs with twenty-three (23) activities worth UGX 17.18Bn were partially implemented. Out of the twenty-three (23) activities, the University fully implemented ten (10) activities; eight (8) activities were partially implemented, while five (05) activities remained unimplemented. <b><i>Refer to Appendix 1b).</i></b></li> </ul> <p>The Accounting Officer explained that Makerere University underwent a strategic shift in graduate program publications, focusing on social media for wider outreach. Furthermore, challenges arose in completing the Food Technology and Business Incubation Centre and acquiring land for the Jinja Campus due to government budget cuts in FY2022/23. Despite obstacles resulting from Parliament budget cuts, the University intends to resume construction in FY2023/2024.</p> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the University did not implement the following planned activities despite having received the required funds.</p> <p><b>List of none implemented activities</b></p> <ol style="list-style-type: none"> <li>Radio announcements for graduate programmes</li> <li>Completion of Food and technology and Business incubation</li> <li>Procured land for Jinja Campus.</li> </ol>	<p>I advised the Accounting Officer to ensure the unimplemented activities are rolled-over the subsequent planning period and liaise with the relevant stakeholders (MOFPED) to secure funds for completion of the various university projects and activities.</p>

## 1.1 **Delivery of Services from Implemented Activities**

I undertook procedures to confirm if activities implemented by the University were implemented in a timely manner, were of acceptable quality, quantity, cost and functionality. I sampled four (4) activities with a total expenditure of UGX 6,471,641,580. Below is a summary of my findings;

Some of the projects appeared in the work plan but in the budget they were included without the planned cost of implementation.

No	Programme	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Audit Remarks (Time, Quality, Quantity, Cost and Functionality)
1.	<b>000002 Construction Management</b>	Construction of School of Law	6,463,641,580	Delay in works as compared to planned progress	The school has no inadequate structures for lecture rooms and delayed completion affects the delivery of services to the beneficiaries (students'



		Lumumba hall	8,000,000	None implementation due to Delays in release of funds which came towards the end of June	studies). It affects the student's accommodation since students' hall cannot be used un-habitable in its current state.
		Jinja campus land	0	None allocation of funds for purchase of the Jinja campus land	The campus continues to rent which increases the rental bill and affects other activities of the University. Planned with no budget allocation.
		Completion of Food technology and Business incubation	0	No implementation as it appeared in the work plan and procurement plan for the past four years.	The incubation center as planned for research is not fully functional thus affecting implementation and delivery of research at the University. Planned with no budget allocation.
	<b>Total</b>		<b>6,471,641,580</b>		

The Accounting Officer explained that the completion of the School of Law building faced delays due to necessary variations in scope and the impact of earlier COVID-19 lockdowns, slowing material acquisition. Construction is now at 95% completion. Supplementary budget funds for Lumumba Hall of Residence rehabilitation were sent at the end of the financial year, resulting in a late start and a structural assessment. The rehabilitation progress is at 36% completion. Unfortunately, Treasury did not release funds for Jinja Campus Land. Inadequate funds prevented the allocation for the Food Technology and Business Incubation project, but the Council plans to prioritize it in future financial years.

Non implementation of activities also affects service delivery of the university as these particular university projects would be used for accommodation, lecture rooms, research and incubation centre.

### **Recommendation**

I advised the Accounting officer to ensure construction works are continuously supervised to avoid last minute variations in the scope, undertaking structural integrity assessment at the time of construction. I further advise the Accounting Officer to liaise with MoFPED to ensure timely release of funds.

## **2.0 Management of the Government Salary Payroll**

Over the years, execution of the Government budget has been characterised by wage overruns and persistent requests by entities, to the Minister for Finance Planning and Economic Development (MoFPED), for supplementary funding to cater for shortfalls on salaries, yet this is an area where employee numbers are certain and specific. In his letter to the Auditor General dated 29<sup>th</sup> November 2022 referenced HRM 155/222/02, the Minister for Finance Planning and Economic Development (MoFPED) highlighted that, despite the reforms introduced by Government to mitigate against persistent supplementary requests for additional funds to cater for wage shortfalls, there have not been significant results and yet expenditure on wage is a substantial percentage of all entity budgets. Other anomalies highlighted included: payments for non-existent employees, underpayments to staff and irregular overpayments to staff, among others.

Accordingly, during the annual audits of all Government entities for the year ended 30<sup>th</sup> June 2023, I carried out the audit of all salary payrolls across Government, as a key audit matter, to establish the root causes of the identified challenges and propose remedial measures accordingly. The audit covered the FY 2022/2023, but was extended to also cover the previous three financial years 2019/2020 to 2021/2022, for purposes of establishing possible trends.

During the audit, I undertook a physical headcount/validation of all employees at Makerere University, who existed on the February 2023 payroll, and further examined their records supporting their appointments into service. I further undertook other procedures to review the accuracy of the payroll including: reviewing the planning, budgeting and payments during the four-year period.

I established that, during the last four financial years, Makerere University had a wage budget of UGX 978.849Bn out of which UGX 917.305 was utilised as shown below;

**Table showing annual wage bill budget and expenditure for the last four FYs**

S/n	Financial year	Budget – UGX Bn	Actual Expenditure - UGX	% age
1	2019/2020	205.405	156.082	76.0
2	2020/2021	277.852	274.981	99.0
3	2021/2022	247.722	239.347	96.6
4	2022/2023	247.869	246.896	99.6
	<b>Total</b>	<b>978.848</b>	<b>917.306</b>	<b>93.7</b>

I issued a separate detailed audit report upon completion of the audit procedures and below is a summary of the key findings from the audit;

**Table summarising Key audit observations on Payroll Audit**

No	Observation	Recommendation																																	
2.1	<p><b><u>Validation of Employees on the Entity Main payroll</u></b></p> <p>Out of 2,958 employees on the Makerere University February 2023 salary payroll, a total of 2,842 (96%) were fully verified, while 114 (4%) did not show up as summarised in the table below;</p> <p><b>Table showing a summary of the validation results of staff</b></p> <table> <tr> <th>Details</th><th>Number of Individuals</th><th>Amount (UGX)</th></tr> <tr> <td><b>Total Number of staff as per February 2023 payroll</b></td><td><b>2,958</b></td><td><b>16,563,041,820</b></td></tr> <tr> <td>Total number of employees fully verified (A)</td><td>2,842</td><td>15,879,609,027</td></tr> <tr> <td>Total number of employees partially verified (B)</td><td>0</td><td>0</td></tr> <tr> <td>Total number of employees who appeared but were not verified (C)</td><td>2</td><td>12,126,949</td></tr> <tr> <td>The total number of employees who did not appear for headcount (no-shows)</td><td></td><td></td></tr> <tr> <td>    Accounted for (on payroll) [D]</td><td>114</td><td>730,811,477</td></tr> <tr> <td>    Not Accounted for (Off-payroll) [E]</td><td>0</td><td>0</td></tr> <tr> <td><b>Subtotal (A+B+C+D+E)=F</b></td><td><b>2,958</b></td><td><b>33,185,589,273</b></td></tr> <tr> <td>Employees who appeared for headcount but were not on the payroll - New records (G)</td><td>10</td><td>52,489,320</td></tr> <tr> <td><b>Overall Total covered (G+F)</b></td><td><b>2,852</b></td><td><b>15,932,098,347</b></td></tr> </table>	Details	Number of Individuals	Amount (UGX)	<b>Total Number of staff as per February 2023 payroll</b>	<b>2,958</b>	<b>16,563,041,820</b>	Total number of employees fully verified (A)	2,842	15,879,609,027	Total number of employees partially verified (B)	0	0	Total number of employees who appeared but were not verified (C)	2	12,126,949	The total number of employees who did not appear for headcount (no-shows)			Accounted for (on payroll) [D]	114	730,811,477	Not Accounted for (Off-payroll) [E]	0	0	<b>Subtotal (A+B+C+D+E)=F</b>	<b>2,958</b>	<b>33,185,589,273</b>	Employees who appeared for headcount but were not on the payroll - New records (G)	10	52,489,320	<b>Overall Total covered (G+F)</b>	<b>2,852</b>	<b>15,932,098,347</b>	<p>I advised the Accounting Officer to periodically update employee lists, reconcile the payroll and liaise with other relevant stakeholders to ensure timely payroll access of new employees and deletion of those who have exited.</p>
Details	Number of Individuals	Amount (UGX)																																	
<b>Total Number of staff as per February 2023 payroll</b>	<b>2,958</b>	<b>16,563,041,820</b>																																	
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No	Observation	Recommendation																																							
	<p>Below are details of the validation results;</p> <p>Out of 2,958 employees, a total of 2,842 (96%) who appeared for the validation exercise presented all the requisite documents/information and were fully verified. A total of 2 (0.1%) employees on the payroll appeared for validation but did not satisfy the requirements of the validation exercise, hence were not verified. A total of 114 (3.9%) employees on the payroll did not appear for the validation and were categorised as follows; 52 employees were away for official duties and other genuine reasons, and were left on the payroll, pending validation upon their return. A total 60 employees who were paid UGX 355,098,469, were confirmed dead, absconded, or retired by the time of validation. These were removed from the payroll in consultation with the Accounting officer. I further noted that 2 individuals who were paid UGX 17,072,280 were not accounted for and these were omitted from the validated payroll. A total of 10 individuals whose names were not on the payroll appeared for the validation exercise with all requisite documents. These individuals were included on the validated payroll, upon confirmation by the Accounting Officer regarding their status.</p> <p>In response to my validation findings, the Accounting Officer concurred with me that the records captured were accurate. He further noted that management established a system for tracking employee through the Electronic Human Resource Management system (EHRMS) and the payroll is reconciled on a monthly basis before payment of salaries.</p>																																								
2.2	<p><b><u>Validation of Short-Term/Temporary Staff</u></b></p> <p>I noted that Public Service Standing Orders, 2021 do not provide guidance on the management of short-term /temporary employees. However, I verified employees in this category in line with Regulation 39 (2) of the Employment Regulations, 2011 and case law.</p> <p>Out of 69 employees on Makerere University February 2023 salary payroll, a total of 66, (95%) were fully verified, none was partially verified or not verified, while 3 (5%) did not show up as summarized in the table below;</p> <p>Table showing a summary of the validation results of Short-term/temporary staff</p> <table><tr><th colspan="2">Details</th><th>Number of Individuals</th><th>Amount (UGX)</th></tr><tr><td colspan="2">Total Number of staff as per February 2023 short-term payroll</td><td>69</td><td>159,295,992</td></tr><tr><td colspan="2">Total number of employees fully verified (A)</td><td>66</td><td>153,113,491</td></tr><tr><td colspan="2">Total number of employees partially verified (B)</td><td>0</td><td>0</td></tr><tr><td colspan="2">Total number of employees who appeared but were not verified (C)</td><td>0</td><td>0</td></tr><tr><td rowspan="2">The total number of employees who did not appear for headcount (no-shows)</td><td>Accounted for (on payroll) [D]</td><td>3</td><td>3,190,972</td></tr><tr><td>Not Accounted for (Off-payroll) [E]</td><td>0</td><td>0</td></tr><tr><td colspan="2">Subtotal (A+B+C+D+E)=F</td><td>69</td><td>156,304,463</td></tr><tr><td colspan="2">Employees who appeared for headcount but were not on the payroll - New records (G)</td><td>169</td><td>274,196,804</td></tr><tr><td colspan="2">Overall Total covered (G+F)</td><td>235</td><td>427,310,295</td></tr></table> <p>Below are details of the validation results;</p> <p>a) Out of 69 short term employees, a total of 66 (95%) who appeared for the validation exercise presented all the requisite documents/information and were fully verified.</p> <p>b) A total of 3(5%) short term employees on the payroll did not appear for the validation and were categorised as follows;</p> <ul style="list-style-type: none"><li>A total 3 employees who were paid UGX 3,190,972, were confirmed have left the university due to have exited due expiry of their contracts. These were removed from the payroll in consultation with the Accounting officer. See table below:</li></ul>	Details		Number of Individuals	Amount (UGX)	Total Number of staff as per February 2023 short-term payroll		69	159,295,992	Total number of employees fully verified (A)		66	153,113,491	Total number of employees partially verified (B)		0	0	Total number of employees who appeared but were not verified (C)		0	0	The total number of employees who did not appear for headcount (no-shows)	Accounted for (on payroll) [D]	3	3,190,972	Not Accounted for (Off-payroll) [E]	0	0	Subtotal (A+B+C+D+E)=F		69	156,304,463	Employees who appeared for headcount but were not on the payroll - New records (G)		169	274,196,804	Overall Total covered (G+F)		235	427,310,295	<p>I advised the Accounting Officer to periodically update employee lists, reconcile the payroll and liaise with other relevant stakeholders to ensure timely access and deletion of affected employees on and from the payroll.</p>
Details		Number of Individuals	Amount (UGX)																																						
Total Number of staff as per February 2023 short-term payroll		69	159,295,992																																						
Total number of employees fully verified (A)		66	153,113,491																																						
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Employees who appeared for headcount but were not on the payroll - New records (G)		169	274,196,804																																						
Overall Total covered (G+F)		235	427,310,295																																						

No	Observation							Recommendation																								
	Employee No	Supplier No	Name	Nin	Generic Title	Gross																										
	1149490	693887	Kiyaga Peter	CM700231010N5K	Driver	875,486	Contract Expired																									
	1152650	1007790	Obed Aturinda	CM9200910KFQC	Driver	875,486	Contract Expired																									
	0	1063480	Ashaba Anthony	CM780271095NRJ	Coach	1,440,000	Contract Expired																									
			TOTAL			3,190,972																										
	The Accounting Officer responded that Section 2.2.2 (K) of the Makerere University Human Resources Manual 2009 (as amended) provides for short term contractual appointments authorized by the Vice Chancellor in writing for formal appointment by the Director of Human Resources. All the 169 staff were appointed through this provision.																															
2.3	<b><u>Inconsistencies in Employee Details</u></b> <p>A total of 614 employees on the main payroll had inconsistencies in their names, NINs, dates of birth and gender captured in the main and short-term contract payrolls and data captured by NIRA on the National Identity cards.</p> <p>Inconsistent information undermines the integrity of the entity's records and could complicate the employee service history and retirement procedures.</p> <p>This was attributed to among others: errors at the time of data capture by NIRA, errors at the time of data capture for payroll preparation and changes initiated by employees but without corresponding adjustments on the payroll. The Accounting officer said that they are in the process of cleaning up staff records to ensure consistency with guidance from Ministry of public service as it transits from IPPS to HCM. Dates of births in Ministry of public service data were not to be amended as per ministry's guidance.</p>							I advised the Accounting Officer to engage the affected staff and ensure that employee records are duly updated and brought to the attention of the appropriate authorities within a specified timeline for action.																								
2.4	<p>Utilization of the Wage Budget</p> <p>I reviewed the Budgets and Actual Expenditure for the period 2019/20 to 2022/23 and noted that out of the UGX. 978.849Bn Budgeted and approved wage funds for the four financial years, only UGX. 917.305Bn was spent giving rise to unspent balances amounting to UGX 61.543 as shown in the table below;</p> <p>Table showing analysis of spending on budgeted wage funds</p> <table><tr><th>Years</th><th>Budget - UGX</th><th>Actual - UGX</th><th>Un-utilized funds - UGX</th></tr><tr><td>2019/20</td><td>205.404</td><td>156.081</td><td>49.324</td></tr><tr><td>2020/21</td><td>277.852</td><td>274.981</td><td>2.871</td></tr><tr><td>2021/22</td><td>247.722</td><td>239.347</td><td>8.375</td></tr><tr><td>2022/23</td><td>247.869</td><td>246.895</td><td>973.865</td></tr><tr><td>TOTAL</td><td>978.847</td><td>917.304</td><td>1034.435</td></tr></table> <p>Failure to utilize the budgeted wage funds implies unrealistic budgeting in respect of the wage bill and locks resources which could have been used to deliver other public services. Besides, this could also expose the unutilized funds to the risk of misuse.</p> <p>The Accounting Officer explained that the under-absorption was attributed to delayed supplementary funding released in May 2022, incomplete recruitment processes by June 30, 2023, and the transition of the staff payroll and salary payment system to the Human Capital Management system at the Ministry of Public Service</p>							Years	Budget - UGX	Actual - UGX	Un-utilized funds - UGX	2019/20	205.404	156.081	49.324	2020/21	277.852	274.981	2.871	2021/22	247.722	239.347	8.375	2022/23	247.869	246.895	973.865	TOTAL	978.847	917.304	1034.435	I advised the Accounting Officer to always liaise with the various stakeholders to ensure timely release of funds for payment of staff salaries.
Years	Budget - UGX	Actual - UGX	Un-utilized funds - UGX																													
2019/20	205.404	156.081	49.324																													
2020/21	277.852	274.981	2.871																													
2021/22	247.722	239.347	8.375																													
2022/23	247.869	246.895	973.865																													
TOTAL	978.847	917.304	1034.435																													

No	Observation	Recommendation
2.5	<p>Review of the Entity Staff Establishment</p> <p>During the audit, I undertook procedures to review the completeness and relevancy of the entity establishment and noted that; Out of 5,835 approved positions, a total of 3,141 (54%) positions were filled leaving a gap of 2,694 vacant positions. The entity did not have an approved and costed staff establishment.</p> <p>The Accounting Officer explained that University Management has engaged the Ministry of Finance for increased wage budget allocation to enable the filling of vacant positions.</p>	<p>I advised the Accounting Officer to liaise with key stakeholders to mobilize resources to review the structure, and/ or to fill critical positions.</p>

## **Other Matter**

In addition to the matters raised above, I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements;

### **3.0 Inadequate Staffing Levels of Laboratory Technicians**

Chapter (A - c), Paragraph 3(a) of the Uganda Public Service Standing Orders, 2021 requires appointment in the Public Service to be subject to availability of a vacancy in the approved staff establishment.

Section (A-a), Paragraph 15(i) of the Public Service Standing Orders requires establishment of a systematic basis for staff recruitment, placement, promotion, development, performance appraisal or any other HR Process.

Review of the laboratory staff in the colleges' establishment revealed that out of the approved structure of 655 staff only 60(9.2%) positions were filled leaving 595 positions not filled. **Refer to Appendix 3a)**

Due to the increased number of students, the laboratory services in the University are made in shifts which lead to work overload which affects the quality of services and related management challenges associated with substitute employees and practical lectures failing to take place.

The Accounting Officer agreed with my observation and pledged to continue requesting for the necessary funding and approval to enable recruitment at various levels take place.


Although the Accounting Officer pledged to take the necessary action, I noted that there was no plan for recruitment in place to fill the staffing gaps for laboratory technicians.

I advised the Accounting Officer to liaise with Ministries of Public Service and Finance for the necessary approvals and funding to enable recruitment of vacant critical positions in the laboratories in order for the University to deliver high quality and impact practical training and research.

## 4.0 Review of the College Operations and service delivery

4.1	College of Health Sciences (CHS)																						
4.1.1	<p><b><u>Lack of an Approved Budget and Work Plan for Overhead Expenditure.</u></b></p> <p>Section 5(d) of the Universities and Other Tertiary Institutions (Management of Constituent Colleges of Makerere University) Statute, 2012 requires the College to plan, budget and execute budgets as approved by the University Council.</p> <p>I noted that the College had no work plan for the overheads account and no approved budget for the activities.</p> <p>I further noted that the College under the overhead dollar account collected USD 241,727.49 and incurred expenditures worth USD 87,979.22 from the overhead account without budget approval, and work plan to support the expenditure of overhead costs as determined by the Makerere University Research and Grants Management Policy in place.</p> <p>Failure to prepare a work plan and budget for the overhead funds may lead to irregular expenditures since the expenses are not authorized by a competent authority.</p> <p>This was caused by the college management’s failure to prepare and present the work plan and budget to the University Council for approval.</p>	<p>The Accounting Officer was advised to always ensure that the overheads account has a work plan and budget approved by the University Council otherwise the amount spent without authorization is recoverable.</p>																					
4.2	College of Computing and Information Science (COCIS)	Recommendation																					
4.2.1	<p><b><u>Delayed Deletion of Contract Staff from the Payroll</u></b></p> <p>Section B-a Paragraph 12 of The Uganda Public Service Standing Orders, 2021 provides that payment of a salary to a public officer shall be stopped immediately the officer ceases to render services to Government under whatever circumstances including death.</p> <p>I noted that UGX 127,059,137 was paid to a staff who had absconded from duty as shown in the table below;</p> <table><tr><th>Name</th><th>Supplier no</th><th>Expected date of removal</th><th>Extra months paid</th><th>Amount paid in the extra months</th><th>Reason why they should have been removed</th><th>Remark</th></tr><tr><td>Paul Bakaki</td><td>23647</td><td>1<sup>st</sup>/10/2020</td><td>19</td><td>127,059,137</td><td>Absconded</td><td>Paid 19 months from Oct 2020 to April 2022</td></tr><tr><td>Total</td><td></td><td></td><td></td><td>127,059,137</td><td></td><td></td></tr></table> <p>Delayed removal of staff from payroll results into payment for services not rendered to the University thus causing a financial loss to Government.</p> <p>The Accounting Officer acknowledged the anomaly and promised to follow up the matter with the management to have the money recovered from the affected faculty.</p>	Name	Supplier no	Expected date of removal	Extra months paid	Amount paid in the extra months	Reason why they should have been removed	Remark	Paul Bakaki	23647	1 <sup>st</sup> /10/2020	19	127,059,137	Absconded	Paid 19 months from Oct 2020 to April 2022	Total				127,059,137			<p>I advised the Accounting officer is advised to recover the funds from officer’s terminal benefits. I further advised the Accounting Officer to ensure prompt removal of staff from the payroll in future to avoid such losses to government.</p>
Name	Supplier no	Expected date of removal	Extra months paid	Amount paid in the extra months	Reason why they should have been removed	Remark																	
Paul Bakaki	23647	1 <sup>st</sup> /10/2020	19	127,059,137	Absconded	Paid 19 months from Oct 2020 to April 2022																	
Total				127,059,137																			

<b>4.3</b>	<b><u>College of Agriculture and Environmental Studies (CAES)</u></b>	
<b>4.3.1</b>	<p><b><u>Use of Old Motor Vehicle Fleet</u></b></p> <p>Paragraph 15.11.1 of the TIs, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason; or have become redundant through obsolescence; shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.</p> <p>However, a review of the assets register revealed that 27 vehicles had exceeded the recommended 10 years' useful life, hence were all due for disposal. <b>Details in Appendix 8.</b></p> <p>This was attributed to inadequate allocation of funds and a freeze on motor vehicle purchases.</p> <p>Continued usage of old vehicles results into high costs of maintenance and un-economical fuel consumption.</p> <p>The Accounting Officer acknowledged the finding and explained that there is a risks that an old fleet poses to the students that must use it due to lack of alternative means. Furthermore, some of them are no longer fit for insurance cover and all is due to inadequate funds and the Government Ban on procurement of motor vehicles and yet motor vehicles in the college is a teaching material which is essential in facilitating student practical learning and training which is included in the university's unfunded priorities. The Accounting officer proposed that funding be provided to develop facilities and infrastructure at MUARIK to facilitate the relocation of CAES to Kabanyolo. This will create great saving of funds for the fleet and fuel to different location and enhance hands-on practical training of our students.</p>	<p>I advised the Accounting Officer to liaise with relevant authorities with the objective of raising funds for such un-funded priorities or consider relocating the college to Kabanyolo to save funds for fleet and fuel to that location.</p>
<b>4.3.2</b>	<p><b><u>Understaffing at MUARIK</u></b></p> <p>Section 49 (1) of the Universities and Other Tertiary Institutions (Management of Constituent Colleges of Makerere University) Statute, 2012 requires every college to have an Establishment and Appointments Committee charged with the responsibility of College recruitments.</p> <p>Section 13 (15) (d) of the Public Finance Management Act, 2015 requires the Policy Statement to contain the Annual Recruitment Plan for the vote.</p> <p>A review of the MUARIK establishment revealed that out of the approved structure of 235 staff, only 37 were filled, leaving 196 (83%) positions vacant. <b>Details are in Appendix 9.</b></p> <p>Low staffing levels could lead to work overload resulting into low productivity and other management challenges associated with hiring temporary employees.</p> <p>The Accounting Officer acknowledged the findings and explained that MUARIK is heavily understaffed which is creating overload and underperformance of current staff and high expenditure on temporary staff. MUARIK Management is aware of the generally low staffing levels in the university and associated funding challenges but we appeal for urgent recruitment of 1) Assistant Farm Manager – Livestock, 2) Assistant Farm Manager – Crops, 3) Training Coordinator, 4) Secretary, and 5) at least 15 additional Security Guards. The close to one square mile property cannot be manned by the current skeleton security staff.</p>	<p>I advised the Accounting Officer to liaise with Ministry of Finance and Ministry of Public service to ensure that vacant positions are filled.</p>
<b>4.3.3</b>	<p><b><u>Encroachment on MUARIK Land</u></b></p> <p>The Institute owns land measuring 650 acres in Kabanyolo with a total of 15 Security guards. Inspection of the land revealed the following;</p> <ol style="list-style-type: none"> <li>The land is encroached upon and a school is being built on it.</li> <li>The Institute land is not fully demarcated</li> <li>The land is not fully fenced, thereby prone to further encroachment.</li> </ol> <p>The university is exposed to the risk of losing its land.</p> <p>The Accounting Officer acknowledged the finding and explained that the case of encroachment by a school is in court and a wall fence between</p>	<p>I advised the Accounting Officer to lobby for funding from MoFPED and development partners and ensure that Institute land is fully secured and fenced off to guard against further encroachment.</p>

	MUARIK and Kabanyolo North is urgently needed because most farm produce is stolen from this side however funding constraints have limited this.	
<b>4.4</b>	<b><u>College of Veterinary Animal Resources &amp; Biosecurity (CoVAB)</u></b>	
<b>4.4.1</b>	<p><b><u>Failure to Maintain and Operate Training Sites for the College</u></b></p> <p>The College of Veterinary Medicine, Animals Resources and Bio-security (COVAB) focuses on providing professional and transformative knowledge, technology, skills and services in veterinary medicine, animals' resources development, biomedical laboratory science and biosecurity.</p> <p>The most important educational aspects for veterinary graduates include: control of major diseases of domestic animals to ensure food safety and public health, ensuring good animal health and welfare, assisting in control of zoonotic diseases, and conducting research on projects important to animal health and welfare, and public health, including issues related to environmental and eco-system health.</p> <p>However, I noted that training sites were inadequately funded, maintained and were operating below capacity as noted below;</p> <p><b>i. Nakyesasa Incubation Centre</b></p> <p>The land for Nakyesasa Incubation Centre was allocated to Makerere University by His Excellency the President of the Republic of Uganda in 2011 for use by the College of Veterinary Medicine, Animal Resources and Biosecurity. The allocated land was obtained from NARO and a memorandum of understanding covering a period of five years (2011-2016) was signed for land measuring approximately 207 acres. Nakyesasa Incubation Centre is one of the training Centres under COVAB for skilling and incubation of commodity-based enterprises such as the leather, dairy, piggery, fish farming and the feed industry. During inspection I observed the following;</p> <p><b>a) Abandoned fish ponds at Nakyesasa Farm.</b></p> <p>Although the fish ponds were constructed and handed over to COVAB for students practical training by SPEDA Project, Inspection carried out revealed that the 4 fish ponds with water reservoirs were abandoned and not maintained.</p> <p>The ponds are inaccessible because of the over grown bush and the fence that was put for protection was vandalized.</p> <p>In addition, the fish tanks constructed three years ago remained incomplete.</p> <p>This has forced the management to take their students to private farms for Practicals. I further noted that Practicals for rearing fish in normal circumstances is supposed to take 270 days, but because of lack of training facilities they are taken to private farms and it is done within 5 days. This has made the Uganda Veterinary Board (UVB) to decline registering students on ground of not being well prepared.</p> <p>Photos showing the abandoned fish ponds</p>  <p>Incomplete fish tanks</p> <p><b>b) Expired MOU</b></p> <p>The MOU signed between Makerere and NARO has since expired and there is no record that it was renewed, neither is there an indication of initiating the renewal process.</p>	<p>I advised the Accounting Officer to undertake detailed analysis and action plan aimed at addressing the various infrastructural and operational weaknesses to enable the facilities support the delivery of the required services of high quality education through continuous practical training and research.</p>



**c) Dairy Farm and Piggery Section**

The farm was formerly under the Korea Uganda Dairy Project (KUDAP) and later handed over to the College (COVAB). The main objective of the dairy farm was to carry out training and research for students and an investment for commercial purposes to enhance sustainability, however, the following were observed:

- The facility was operating below its capacity can, inspection indicated that it has only 38 cows and 13 calves.
- The machine for milking the cows is idle due to the limited number of animals with little milk production.
- The workers on the dairy farm have not been paid for over a year.
- The piggery section training and research structures are well built but underutilized. The section is operating below capacity and is currently stocked with only 14 pigs. Below are the pictorial images of structures not utilized.
- The workers on the farm were staff of the then project and they were not officially been transitioned to the University. The inspection revealed unclear reporting structure due to lack of University-wide operational frameworks for the farms and stations. Poor and/or inappropriate communication between workers and supervisors was witnessed.



**d) Unutilized Equipment/Machinery**

Inspection of the farm revealed unutilized machines such as processing equipment for yoghurt and honey. These machines are all in good condition but remained un-utilized due to lack materials to utilize the equipment.

With volatility in technology the machines are bound to become obsolete without value for money attained.

**e) Feed Industry and Business**

This is a joint investment between COVAB and NARO under SPEDA program for training and research and commercial use to enhance sustainability industry and to generate income. However, from my inspection, I observed that the facility is underutilized and can hardly generate income to sustain its daily operational costs such as; fuel for running the machine, repairing the machines, and to pay for the workers.

**f) The Cribs for maize and Aquarium machine for drying fish**

These were found idle due to lack of maize and fish to be utilized by facilities.



**g) Encroaching on the Land**

I observed that the farm was measuring approximately 207 acres of land however by the time of inspection; it had remained with land measuring approximately 166 acres due to encroachment. A number of squatters were seen on the land although with semi-permanent structures.

If prompt action is not taken, more land may be encumbered since the farm is not protected owing to the fact that the original chain link fence was vandalized.

	<p><b>h) <u>Non-maintenance of infrastructure</u></b> Whereas the Korea Uganda Project left structures, they were not properly maintained, there are no facilities for student's hostel kitchen, classrooms and the toilet system was non-functional which is a public health concern.</p> <p><b>ii. <u>Buyana Stock Farm/Field Station</u></b> Buyana stock farm is located in Kyegonza Sub County, Gomba District at about 90 Kilometers from Kampala. The farm land estimated at 322 acres under a free hold system situated on Block 237, Plot 3 was allocated by Government of Uganda to Makerere University in 1989 with a stock of 117 cattle and has since been property of Makerere University Council used by the College of Veterinary Medicine, Animal Resources and Biosecurity. The main objectives of the farm are:</p> <ul style="list-style-type: none"> <li>• To offer facilities for training veterinary students of the College of Veterinary Medicine Animal Resource and Biosecurity</li> <li>• To offer facilities for researchers for lecturers would wish to carry out research.</li> </ul> <p>From my inspection, the following issues were observed;</p> <p><b>a) <u>Budget</u></b> The farm lacks budget to sustain the activities being carried out. Inspection carried out on 12/09/2023 revealed that the farm has a herd of 117 cows, 45 goats and 42 sheep. These animals need drugs but there is no budget allocation from the College/University. This has forced the Farm Manager to rent out the land to neighboring community to generate the income to support farm operations.</p> <p><b>b) <u>Lack of proper accommodation and other facilities for students and lecturers</u></b> I observed that there are no facilities for students and staff. The farm does not have provisions for student's accommodation but rather use dilapidated store with visible leakages for male while the female use the office block. The farm has no lecture rooms, kitchen, safe water, consistent power supply. Lecturers use the dilapidated servant quarters for the farm manager. This poses health and other occupational threats to users of the farm.</p> <p>Although the Accounting officer indicated that that Buyana stock farm had been budgeted for in the current FY 2023/24 and is planning to build a students' hostel in FY 2024/25, there was no evidence of any planned civil works availed.</p> <p><b>iii. <u>Kyankwanzi /Kiboga Ranch.</u></b> The Government gave COVAB 10 square miles' ranch number 16 located in Kiboga District of which 9 square miles have been heavily encroached. The remaining one square mile is not being used and plan to use this land is not in place, nor any existing development on the farm.</p> <p>There was no evidence of measures taken to recover the lost 9 Sqaure miles and utilisation of the available 1 square mile.</p> <p><b>iv. <u>Lake Mbuho National Park Field Station</u></b> The station was dismantled by Uganda Wild Life Authority. The College is currently negotiating its reinstatement. There is also no sustainability plan and budget to develop the station which exposes the facility to the risk of encroachment.</p> <p>Review of a sample of the College expenditure revealed that the College spent UGX 55,096,700 on students' practical field trainings on private farms. Out of the expenditure, UGX 10,258,000 was spent on entrance fee due to lack of permanent practical training sites for the College.</p> <p>Failure to have practical training sites for the College compromises the training and learning objectives to produce graduates with practical scientific knowledge in biomedical and pharmaceutical research, diagnostics and extension.</p>	
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	<p>The Accounting Officer explained that Makerere University instituted a nine-member committee to undertake an investigation on the administration and management of university farms and research/field stations and recommendations have been made to address the challenges faced by the centers.</p> <p>He also indicated that the University is engaging Uganda Wildlife Authority to secure the allocation of Lake Mburo Field Station near the new park headquarters.</p> <p>He further indicated that the university engaged the district authorities in Kyankwazi Local Government for the utilization of the land.</p>	
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### **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.

### **Management Responsibilities 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 Makerere University.

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 (as amended) and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the University's ability to continue delivering its mandate, disclosing, as applicable, matters related to delivering its mandate and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the University'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 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 judgement 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 my 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 University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accounting Officer.
- Conclude on the appropriateness of Accounting Officer'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 University's ability to continue 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 University to cease to continue delivering 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 is in compliance with the Government of Uganda Public Financial Management laws and regulations.

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 the Accounting Officer all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.

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 (NAA), 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect have been considered in forming my opinion on 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 19 of the NAA 2008, I have a responsibility to report material findings on the compliance of the University with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

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

#### **5.0 Teaching of Unaccredited/Un-reviewed Programmes**

The Universities and Other Tertiary Institutions Regulations, 2008 (12)(2); requires the National Council for Higher Education to continuously update the contents and number of accredited courses/programs. Section 10 of Assessment of academic staff requires the academic staff of all institutions at the end of every semester to be assessed by— (a) the students; and (b) their superiors.

Furthermore, Section 11 of Academic Staff Review Committee states that; (1) there shall be Academic Staff Review Committee at departmental, faculty and university levels composed of senior members of the academic staff. (2) The Academic Staff Review Committee shall be charged with reviewing the performance of staff members in accordance with the institutional rules and regulations. (3) The Academic Staff Review Committee shall be chaired by the Head of Department/Dean while the Vice Chancellor or Deputy Vice Chancellor (Academic) shall chair the University Academic Staff Review Committee.

In addition, Section 4.8.1 of Makerere University Quality Assurance Policy provides for review of academic programs at least once in every 3 years.

Contrary to the above, a review of the database of University courses revealed that the University had 347 active taught courses; out of which 149 are fully accredited/reviewed whereas 198 were pending review/accreditation at different levels as summarized in the table below and details in **appendix 2**;

**Table showing summary of pending programmes at different levels o review**

<b>College level</b>	<b>Senate Level</b>	<b>Pending Submission to NCHE</b>	<b>Pending Approval by Quality Assurance Committee</b>	<b>Submitted to NCHE pending approval</b>
<b>32</b>	<b>14</b>	<b>63</b>	<b>11</b>	<b>78</b>

This is attributed to the delays at the various levels of review of the academic programs.

Failure to have timely review and accreditation of courses affects the University's ranking and the students that graduate from affected courses/programmes may get challenges of admission in other International and local learning institutions.

The Accounting Officer explained that the academic program review involves a comprehensive process, including departmental, stakeholder consultations, school and College reviews, Senate and Senate Committees, Quality Assurance Committee, and University Council.

Whereas management indicated that these were under the process of review, the expected time of completion was not indicated.

### **Recommendation**

I advised the Accounting Officer to ensure that timelines are set at the various levels of review by the university and external stakeholders and a time bound action plan.

## **6.0 Compliance with the Education Minimum Standards**

### **6.1 Student to lecturer room/library space**

Regulation 31 of the Universities and Other Tertiary Institutions (Institutional Standards) Regulations, 2005 requires every University or tertiary institution to provide physical facilities to accommodate its activities— (a) classrooms or lecture rooms/ theatres; (b) library;

Pursuant to the above regulation, National Council for Higher Education checklist of quality and Universities' capacity indicators for assessment of Universities and programmes under the Universities and Other Tertiary Institutions ACT, 2001 stipulates infrastructure standards requirements as highlighted in the table below;

Item	Ideal	Good	Acceptable/ Minimum standard	Can be improved	Unacceptable
<b>Classroom/Lecture room space</b>	2.5 m <sup>2</sup> per one student	2 m <sup>2</sup> per one student	1 m <sup>2</sup> per 1 student	1 m <sup>2</sup> per 4 students	1 m <sup>2</sup> per over 5 students
<b>Library space</b>	2.5 m <sup>2</sup> per one student	2 m <sup>2</sup> per one student	1 m <sup>2</sup> per 1 student	1 m <sup>2</sup> per 4	1 m <sup>2</sup> per over 5

In addition **appendix iii** of the Quality Assurance Framework for Universities and Licensing Process for Higher Education Institutions, 2014 states the acceptable quality indicators for assessment of Universities that the ideal student to classroom/Library space for a university is 1m<sup>2</sup> per 1 student.

Contrary to the above standard requirements, I noted that the University accommodates more than the minimum number of students in a space of 1m<sup>2</sup> which is unacceptable as per the quality indicators for Universities as summarized in the table below;

#### **Summary in the table below;**

Category	No students	Minimum/acceptable standard requirements		Available space and variance		
		Minimum standard space in Mtrs <sup>2</sup>	Required space in Square meters	Available total space in Mtrs <sup>2</sup>	Actual student space (1	Variance of space in Mtrs <sup>2</sup>

					<b>Mtrs<sup>2</sup>) ratio</b>	
Lecture room	27,865	1m <sup>2</sup>	27,865	16,780	1.7	<b>11,085</b>
Library	27,865	1m <sup>2</sup>	27,865	11,065	2.5	<b>16,800</b>

Given the number of students in the University, I therefore observed that the University required more 11,085 Square meters of lecture room space and 16,800 library space to attain the minimum/acceptable standard requirements.

This leads to congestion of students in lecture rooms and library which affects the effective delivery of services and educational capacity intake. As a result, quality output of students could be compromised.

The Accounting Officer Acknowledged the finding and further indicated that the University is a servicing unit and promised to use shifts in order to reduce on the congestion as they engage MoFPED for additional funding to secure additional space to improve service to the current student's numbers.

### **Recommendation**

I advised the Accounting Officer to devise an action plan and strategies for addressing the spacing challenges in the University in order to effectively deliver quality education to the citizens.

## **6.2 Student to Staff Ratio**

Appendix iii of the Quality Assurance Framework and Licensing Process 2014, states the acceptable quality indicators for assessment of Universities. The unacceptable ration of staff to student for a University is set per discipline in the university.

It was noted that with the 27,865 students at the university, the academic staff to student ratio was below the minimum requirement since most colleges had staff to student ratio which is beyond the standard required. **Refer to table below;**

<b>College</b>	<b>Standard ratio</b>	<b>Students</b>	<b>No of Academic staff</b>	<b>MUK ratio</b>
COVAB	8	932	101	9
CONAS	10	1272	173	7
CHS	8	3336	305	11
CEDAT	10	3116	172	18
COCIS	10	2793	80	35
CAES	10	2352	183	13
CEES	15	3629	108	34
CHUSS	15	4231	249	17
COBAMS	15	4940	119	42
LAW	15	1264	36	35

This hinders staff to student interaction and most students could be left unattended to leading to poor quality output of students.

The Accounting Officer explained that the College establishment is undefined and affects the operations of the College, especially in achieving its mandate of teaching/learning, research and community engagement. Furthermore, the University has a robust establishment approved by the University Council that if adequately filled, the challenges mentioned above would cease. This is subject to the lifting of the ban by Ministry of Public service on recruitment.

**Recommendation**

I Advised the Accounting Officer to adhere to the quality assurance guidelines and liaise with relevant stakeholders to ensure that more teaching staff are recruited.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a long, sweeping horizontal line extending to the right.

John F.S Muwanga  
**AUDITOR GENERAL**

21<sup>st</sup> December 2023



## **FINANCIAL STATEMENTS**

## **APPENDICES**

### **Appendix 1a): Fully implemented out-puts**

No .	Program	Sub-program	PIAP-out	Budget Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities
1	12 Human Capital Development	01 Education, Sports and skills	1202030307 Students admitted in STEM/STEI in HEI	320043 Teaching and Training	28,608,587,891	2	2
2		01 Education, Sports and skills	1202010206 NCHE's Basic Requirements and Minimum Standards in HEIs enforced	320016 Leadership and Management	1,038,597,550	6	6
3		01 Education, Sports and skills	1205010203 Digital repository developed for all education resource materials	320026 Library Services	1,155,620,223	5	5
	<b>TOTAL</b>				<b>30,802,805,664</b>	<b>13</b>	<b>13</b>

### **Appendix 1b): Partially Implemented out-puts**

No .	Program	Sub-program	PIAP-Outs	Budget Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No of partially implemented activities	No of activities that were not implemented
1	12 Human Capital	Education, Sports and skills	Output 1202030304 Research and Innovation fund established in public universities	320036 Research, Innovation and Technology Transfer	1,526,438,638	8	4	2	2
2		02 Support Services	1202030307 Students admitted in STEM/STEI in HEI	320001 Academic Affairs	3,943,176,019	7	4	2	1

No	Program	Sub-program	PIAP-Outs	Budget Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No of partially implemented activities	No of activities that were not implemented
	Development								
4		Capital development	1202010206 NCHE's Basic Requirements and Minimum Standards in HEIs enforced (retooling of Makerere university)	000002 Construction Management	11,710,433,843	8	2	4	2
					17,180,048,500	23	10	8	5

#### **Appendix 2: Status of Review University Programmes**

College/Programmes	College level	Senate Level	Pending Submission to NCHE	Pending Approval by Quality Assurance Committee	Submitted to NCHE pending approval
College Of Humanities And Social Sciences (CHUSS)	9	1	12	1	3
College of Computing And Information Science (COCIS)	2	1	0	0	4
College Of Engineering, Design, Art & Technology (CEDAT)	0	0	5	1	7
College Of Agriculture And Environmental Studies (CAES)	3	0	9	0	22
College of Business & Management Sciences (COBAMS)	5	0	2	0	9
College Of Veterinary Animal Resources & Biosecurity (CoVAB)	1	0	4	0	5
School of Law (SOL)	0	0	1	2	1
College of Health Sciences (CHS)	10	2	13	0	10
College of Natural Science (CONAS)	1	0	1	6	12
College of Education and External Studies (CEES)	0	2	6	0	4
<b>AFFILIATED INSTITUTIONS</b>					
Makerere University Business School (MUBS)	1	4	10	1	0
Nsamizi Training Institute	0	2	0	0	0
Health Tutors College Mulago	0	0	0	0	1
HOSPICE UGANDA	0	2	0	0	0
<b>Total</b>	<b>32</b>	<b>14</b>	<b>63</b>	<b>11</b>	<b>78</b>

**Appendix 3a): Status of Laboratory staffing Level at Colleges**

APPROVED POSITION	SALARY SCALE	APPROVED EST	FILLED	VACANT
<b>COLLEGE OF ENGINEERING, DESIGN ART &amp; TECHNOLOGY (CEDAT)</b>				
CHIEF TECHNICIAN	PU5	5	1	4
PRINCIPAL TECHNICIAN	PU6.1	7	1	6
SENIOR TECHNICIAN	PU6.2	19	0	19
TECHNICIAN	PU7	25	6	19
ASSISTANT TECHNICIAN	PU12	28	13	15
<b>TOTAL</b>		<b>84</b>	<b>21</b>	<b>63</b>
<b>COLLEGE OF COMPUTING AND INFORMATION SCIENCES (COCIS)</b>				
TECHNICIAN	PU12	1	0	1
<b>TOTAL</b>		<b>1</b>	<b>0</b>	<b>1</b>
<b>COLLEGE OF AGRICULTURAL AND ENVIRONMENTAL SCIENCES (CAES)</b>				
IT TECHNICIAN	PU12	1	0	1
CHIEF TECHNICIAN	PU5	7	0	7
PRINCIPAL TECHNICIAN	PU6.1	9	0	9
SENIOR TECHNICIAN	PU6.2	13	1	12
TECHNICIAN	PU7	19	2	17
ASSISTANT TECHNICIAN	PU12	44	0	44
ENGINEERING ASSISTANT	PU13	1	0	1
<b>TOTAL</b>		<b>94</b>	<b>3</b>	<b>91</b>
<b>COLLEGE OF HEALTH SCIENCES (CHS)</b>				
CHIEF TECHNICIAN	PU5	20	4	16
PRINCIPAL TECHNICIAN	PU6.1	20	5	15
SENIOR TECHNICIAN	PU6.2	23	0	23
TECHNICIAN	PU7	65	1	64
ASSISTANT TECHNICIAN	PU10	145	0	145
LABORATORY ASSISTANT	PU13	41	1	40
DENTAL TECHNICIAN	PU12	1	0	1
DENTAL TECHNOLOGIST	PU7	6	0	6
DENTAL LAB TECHNOLOGIST	PU12	1	0	1
<b>TOTAL</b>		<b>322</b>	<b>11</b>	<b>311</b>

<b>COLLEGE OF EDUCATION AND EXTERNAL STUDIES (CEES)</b>				
CHIEF TECHNICIAN	PU5	1	0	1
PRINCIPAL TECHNICIAN	PU6.1	1	0	1
SENIOR TECHNICIAN	PU6.2	1	1	0
TECHNICIAN	PU7	4	1	3
ASSISTANT TECHNICIAN	PU12	12	2	10
<b>TOTAL</b>		<b>19</b>	<b>4</b>	<b>15</b>
<b>COLLEGE OF NATURAL SCIENCES (CONAS)</b>				
CHIEF TECHNICIAN	PU5	6	3	3
PRINCIPAL TECHNICIAN	PU6.1	6	4	2
SENIOR TECHNICIAN	PU6.2	7	3	4
TECHNICIAN	PU7	17	2	15
ASSISTANT TECHNICIAN	PU10	20	0	20
PRINCIPAL HERBARIUM CURATOR	PU5	2	0	2
SENIOR HERBARIUM CURATOR	PU6.1	4	0	4
<b>TOTAL</b>		<b>62</b>	<b>12</b>	<b>50</b>
<b>COLLEGE OF HUMANITIES &amp; SOCIAL SCIENCES (CHUSS)</b>				
AUDIO VISUAL TECHNICIANS- SOUND	PU12	2	0	2
<b>COLLEGE OF VETERINARY MEDICINE, ANIMAL RESOURCES &amp; BIOSECURITY (COVAB)</b>				
CHIEF TECHNICIAN	PU5	6	6	0
PRINCIPAL TECHNICIAN	PU6.1	6	1	5
SENIOR TECHNICIAN	PU6.2	6	0	6
TECHNICIAN	PU7	18	2	16
ASSISTANT TECHNICIAN	PU12	32	0	32
ASSISTANT LABORATORY TECHNICIAN		3	0	3
<b>TOTAL</b>		<b>71</b>	<b>9</b>	<b>62</b>
<b>Grand</b>		<b>655</b>	<b>60</b>	<b>595</b>