



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE NATIONAL
IDENTIFICATION AND REGISTRATION AUTHORITY (NIRA)
FOR THE AUDIT YEAR ENDED DECEMBER 2025**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

DECEMBER 2025

PREAMBLE

This report presents the findings and recommendations of the Auditor General on National Identification and Registration Authority (NIRA) for the Audit year ended December 2025. The report is based on a comprehensive analysis of the evidence gathered from the audits undertaken during the year and is intended to provide stakeholders with a clear understanding of the key findings and conclusions of the Auditor General. The recommendations outlined in this report aim to support the entity in achieving its goals and objectives and to promote better service delivery.

This report has 5 sections:

Section 1 contains the financial audit report for the financial year ended 30th June 2025,

Section 2 has key findings on compliance with the specified regulatory framework,

Section 3 highlights an evaluation of the entity's performance,

Section 4 summarises key findings arising from other audit engagements

Section 5 contains the Financial Statements.

Where only summaries have been included in this report, detailed reports have been issued separately.

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List of Acronyms

SN	ACRONYM	MEANING
1.	Bn	Billion
2.	Cap	Chapter
3.	FY	Financial Year
4.	GoU	Government of Uganda
5.	ICT	Information Communication Technology
6.	IESBA	International Ethics Standards Board for Accountants
7.	IFMS	Integrated Financial Management system
8.	INTOSAI	International Organization of Supreme Audit Institutions
9.	IPF	Indicative Planning Figures
10.	ISSAIs	International Standards of Supreme Audit Institutions
11.	MDAs	Ministries, Departments and Agencies
12.	MER	Mass Enrolment and Renewal
13.	Mn	Million
14.	MoFPED	Ministry of Finance, Planning and Economic Development
15.	MOH	Ministry of Health
16.	MOSIP	Modular Open Source Identity Platform
17.	MoU	Memorandum of Understanding
18.	MRS	Marriage Registration System
19.	MVRS	Mobile Vital Registration System
20.	NAA	National Audit Act
21.	NCA	Non-Current Asset
22.	NDP	National Development Plan
23.	NID	National Identification Document
24.	NIN	National Identification Number
25.	NIR	National Identification Register
26.	NIRA	National Identification Registration Authority
27.	NMRS	National Marriage Registration System
28.	NPA	National Planning Authority
29.	NSIS	National Security Information System
30.	NTR	Non-Tax Revenue
31.	PBS	Programme Budgeting System
32.	PDE	Procurement and Disposal Entity
33.	PDU	Procurement and Disposal Unit
34.	PFMA	Public Finance Management Act
35.	PPDA	Public Procurement and Disposal of Public Assets
36.	PWD	Persons With Disability
37.	RAPEX	Rationalization of Government Agencies and Public Expenditure
38.	ROPA	Registration of Persons Act
39.	TIN	Tax Identification Number
40.	UGX	Uganda Shillings
41.	UPS	Uganda Prisons Services
42.	URA	Uganda Revenue Authority
43.	URSB	Uganda Registration Services Bureau
44.	USD	United States Dollar

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SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL IDENTIFICATION AND REGISTRATION AUTHORITY FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

THE RT. HON SPEAKER OF PARLIAMENT

Opinion

I have audited the financial statements of National Identification and Registration Authority (NIRA) for the financial year ended 30th June 2025, which comprise the Statement of Financial Position as at 30th June 2025, the Statement of Financial Performance, the Statement of Changes in Equity, and the 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 National Identification and Registration Authority for the financial year ended 30th June 2025 are prepared, in all material respects, in accordance with Section 49 of the Public Finance Management Act (PFMA), Cap. 171 and the Financial Reporting Guide, 2024 as issued by the Accountant General.

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 Agency in accordance with the 1995 Constitution of the Republic of Uganda, the National Audit Act (NAA), Cap. 170, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, 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. I have determined that there are no key audit matters to communicate in my report.

Emphasis of Matter

Without qualifying my opinion, I would like to draw the readers' attention to the following matters which have been disclosed in the financial statements of NIRA;

1.1 Accumulation of Domestic Arrears

Section 20 (2) of the Public Finance Management Act, Cap. 171 states that a vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from debts in the previous financial year and it has the capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that

financial year. I reviewed the financial statements and Domestic Arrears schedules and noted the following;

Domestic arrears increased by UGX.0.05Bn from UGX.6.025Bn in 23/24 to UGX.6.075Bn in the financial year under audit. The increase in arrears shows that the entity faces difficulties settling its outstanding debts. The table below refers;

Table 1: Showing the trend of arrears at NIRA

SN	Year	Amount (UGX Bn)	%age Change
1	2023/24	6.025	
2	2024/25	6.075	%

Source: NIRA Financial statements

I noted that the entity was not allocated any funds to pay for domestic arrears

Failure to settle outstanding obligations on time may lead to fines and penalties.

The Accounting Officer attributed the persistent accumulation of arrears to the insufficient budget.

Recommendation

I advised the Accounting Officer to engage with the Ministry of Finance, Planning and Economic Development (MoFPED) for funding to settle the arrears. In addition, I advise the Accounting Officer to devise strategies for reducing the accumulation of new arrears going forward.

Other Matter

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

1.2 Variances between the approved establishment and the filled positions

Section A-c (3) of the Uganda Public Standing Orders, 2021 provides that appointment in the public service shall be subject to availability of a vacancy in the approved staff establishment; and funds in the approved estimates.

An analysis of the approved staff establishment showed that out of 571 positions, only 422 are filled, leaving 149 vacancies and a staffing gap of 26%. Major shortages were found in key departments, including Internal Audit (67%), Communication and Public Relations (67%), Information and Communication Technology (48%), Civil Registration Services (46%), and Legal and Board Affairs (33%). Essential technical and operational roles such as System Developers, IT Infrastructure Officers, System Auditors, Call Center Officers, and Field Registration Officers are still vacant, with many divisions functioning with less than half their authorized staff.

A summary is shown in the table below;

Table 2: Showing staffing gaps

SN	Department/Unit	Approved Posts	Filled	Vacant	%age Gap
1.	Internal Audit	6	2	4	67%
2.	Communication & PR	9	3	6	67%

SN	Department/Unit	Approved Posts	Filled	Vacant	%age Gap
3.	ICT	67	35	32	48%
4.	Civil Registration Services	41	22	19	46%
5.	Legal & Board Affairs	6	4	2	33%
6.	HR & Admin Support	104	72	32	31%
	Total	571	422	149	26%

Source: Annual performance report

The understaffing has significantly weakened capacity, constrained effective service delivery, increased workload pressure on existing staff and compromised NIRA's ability to fulfil its statutory mandate of providing reliable identification and registration services.

The Accounting Officer explained that the Ministry of Public Service approved the structure for the Authority. However, the wage is yet to be appropriated to facilitate filling of the structure.

Recommendation

I advised the Accounting Officer to continue engaging the Public Service Commission and MOFPED to avail sufficient wage funding and to have these positions filled.

1.3 Lack of a permanent office for NIRA headquarters and regional offices

I noted that the National Identification and Registration Authority (NIRA) does not have a permanent head office facility and is currently operating from temporary premises at the Kololo Independence Ceremonial Grounds. Further review also established that NIRA does not own permanent regional offices and continues to operate from rented or temporary office spaces across the country.

I further noted that NIRA Headquarters lacks a Front Desk or Customer Service Officer to guide and attend to clients.

The absence of permanent office facilities may compromise long-term institutional stability, operational efficiency, and the adequacy of secure infrastructure required for sensitive national identification data. Furthermore, the lack of a dedicated front-desk officer may result in a poor customer experience, client confusion, service delivery delays, and an increased risk of miscommunication or misinformation.

As a result, during public functions and other non-official activities at the venue, operations are frequently interrupted, causing delays in the execution of NIRA's mandate.

In addition, the Authority spent approximately UGX.4Bn in the financial year 2024/2025 on renting office premises in all districts across the country which is a significant portion of the Authority's recurrent budget.

The Accounting Officer explained that the Authority has always prioritised and budgeted for the NIRA home. However, no funding has been appropriated over time.

Recommendation

I advised the Accounting Officer to continue prioritizing a permanent and suitable office for NIRA headquarters. In addition, the Accounting Officer should appoint or designate a Front Desk or Customer Service Officer to guide clients upon arrival, provide information on services offered, and direct them to the appropriate offices.

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 1995 Constitution of the Republic of Uganda and Section 43 of the Public Finance Management Act (PFMA), Cap. 171, the Accounting Officer is accountable to Parliament for the funds and resources of the Authority.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the PFMA, Cap.171, and for such internal controls 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 NIRA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern 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 NIRA'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 scepticism 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 controls.
- Obtain an understanding of internal controls 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 NIRA's internal controls.
- 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 the 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 NIRA's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause NIRA 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 complies 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 controls 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, communicate to 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 to 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 18 (1) of the National Audit Act (NAA), Cap. 170, I report to you, based on my work described on the audit of Financial Statements that, except for the matters in Section 2, 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.



Edward Akol

AUDITOR GENERAL
KAMPALA

23rd December, 2025

SECTION 2: REPORT ON THE AUDIT OF COMPLIANCE WITH LEGISLATION

The Office of the Auditor General conducted compliance audit on selected key subject matters.

The primary objective of the audit was to obtain sufficient and appropriate audit evidence to form a conclusion on whether NIRA complied with the relevant identified criteria.

My audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000)¹ on compliance auditing.

The areas of focus for the compliance review were;

- Procurement, Disposal and Contract Management
- Management of Non-Current Assets

Relevant audit criteria

The criteria for the audit were based on Acts of Parliament, regulations, and manuals/guidelines designed to ensure compliance with laws governing the Procurement, Disposal and Contract Management and Management of Non-Current Assets

These include;

- PPDA Act, regulations and guidelines
- PFMA, Cap. 171
- Treasury Instructions, 2017

Audit Methodology

My audit was conducted based on the information and records provided by NIRA.

In executing this audit, various approaches were applied, which included;

- Document reviews;
- Physical inspections;
- Interviewing relevant officials of the Authority and
- Analysing data provided.

Audit Findings

The material findings with respect to the compliance criteria for the applicable subject matters are as follows;

2.1 Review of Procurement and Disposal Management

2.1.1 Non-compliance with Reservation Schemes

Paragraph 2 of the PPDA Guideline number 11 of 2024, Guidelines to promote participation of registered associations of women, PWDs, requires an entity to reserve

¹ ISSAI 4000 - Compliance Audit Standard

at least 15% of its annual procurement plan budget for awards to registered associations of women, youth, and persons with disabilities.

I reviewed the entity's published procurement plan and noted that the entity did not indicate the procurements reserved for registered associations as required by the guidelines. As such, no contract awards were made to the registered associations.

The failure to reserve procurements for registered associations undermines the legislator's objective of promoting the participation of women, youth, and PWDs in public procurement proceedings.

The Accounting Officer explained that the guideline came out in March 2024 and at that time, the Authority had framework contracts for a number of requirements that would ordinarily be procured from the special interest groups. For the current FY 2025/26, procurement amounting to 66m have been reserved for the special interest group.

The Authority is alive to the need to reserve jobs and procurements for special interest groups. A case in point for the MER exercise, NIRA has hired up to 200 persons who fall under the special interest category and extensively liaised with special interest groups.

Recommendation

I advised the Accounting Officer to ensure implementation of the procurements to the special interest groups going forward.

2.1.2 Assessment of PDU function

Section 32 of the PPDA Act, Cap. 205 requires a procuring and disposing entity to establish a procuring and disposal unit that is to be staffed at an appropriate level, and manage all procurement and disposal activities of the entity. I assessed the entity's PDU and noted the following inadequacies;

- i. **Inadequate staffing:** Out of the three (3) staff provided for in the entity's structure, the PDU has only two (67%), which implies staffing gaps of one person (33%). This may create work overload to the staff and job related stress in the unit and may lead to procurement delays.
- ii. **Insufficient funding:** I noted that budget allocations for procurement operations, including capacity building, market surveys, and contract monitoring activities, were inadequate as for example the last financial year they only received UGX.20Million out of the expected 87M and this majorly hampers the PDU's effectiveness.
- iii. **Inadequate training needs assessment:** I noted that whereas the PDU had planned to have four trainings during the year only one training was carried out, this may limit the PDU to adapt to current trends and improvement in procurement.

The above weaknesses affect the effectiveness of the procurement function and could be attributed to low prioritization of procurement support functions.

The Accounting Officer explained that management is undertaking recruitment to fill the existing gaps. The inadequate funding was occasioned by the budget cuts which also affected training. More Funds will be availed once the budget is increased.

Recommendation

I advised the Accounting Officer to fast track the recruitment to fill the existing gaps, enhance the overall effectiveness of the PDU, and also ensure sufficient funding and a regular capacity building based on actual identified training needs.

Conclusion

The evidence obtained from the compliance audit of the National Identification and Registration Authority on the management of procurement subject matter is sufficient and appropriate to provide a basis for my conclusion.

Based on the work performed described in this report, except for the findings stated above, nothing has come to my attention that causes me to believe that the subject matter is not in compliance, in all material respects, with the relevant criteria.

2.2 Management of non-current assets

2.2.1 Controls to Monitor Non-Current Asset Utilization

Instruction 16.9.1 of the Treasury Instructions, 2017, requires the Accounting Officer to assess the overall performance of NCAs regularly and systematically for functionality, utilization, and physical and financial performance, with key performance indicators and targets developed based on appropriate benchmarks.

I noted that NIRA has an approved Transport Policy; however, it does not have a policy on management of other non-current assets such as ICT equipment and furniture. Additionally, except for fleet no maintenance logs were kept to document activities, costs or personnel involved for tracking maintenance history or forecasting future needs for other non-current assets.

Lack of documented procedures for monitoring non-current assets increases the risk of undetected underutilization or misuse of non-current assets, leading to inefficient resource allocation.

The Accounting Officer explained that the authority has the approved ICT policies which guide update, upgrade and decommissioning of all non-current ICT equipment. The Authority makes reference to the Government of Uganda Asset Management Framework and Guidelines for the management of the rest of the assets.

Recommendation

I advised the Accounting Officer to establish and implement an asset management policy with clear procedures for monitoring utilization of all non-current assets

Conclusion

The evidence obtained from the compliance audit of the National Identification and Registration Authority on the management of non-current assets subject matter is sufficient and appropriate to provide a basis for my conclusion.

Based on the work performed described in this report, except for the findings stated above, nothing has come to my attention that causes me to believe that the subject matter is not in compliance, in all material respects, with the relevant criteria.



Edward Akol

AUDITOR GENERAL

KAMPALA

23rd December, 2025

SECTION 3: REPORT ON PERFORMANCE EVALUATION

In accordance with Schedule 2 of the Public Finance Management Act, Cap. 171 on the presentation of financial statements, and Section 18 of the NAA, Cap. 170, I undertook an evaluation of NIRA's performance in comparison with planned activities and outputs for the year as well as its mandate. This section presents the findings from the evaluation of the performance;

3.1 Review of the Strategic Plan

3.1.1 Under funding of the Strategic Plan

Strategic Plan funding estimates form a basis for the allocation of Indicative Planning Figures (IPFs) by the Ministry of Finance, Planning and Economic Development (MoFPED) to the entity. Accordingly, the Strategic Plan's annual funding forecasts are meant to inform the annual budget estimates for the entity.

Entities contribute towards the NDP III through the implementation of their Strategic Plans. With the NDP III in its final year of implementation, I assessed the overall performance of the Strategic Plan.

A comparison between the strategic plan's projected costs and the actual funding received over its implementation period revealed a funding shortfall of 9% as shown in the table below;

Table 3: Showing the strategic plan's cost estimates and actual funds received

Classification	Strategic Plan Cost Estimate (UGX Bn)	Actual funding (UGX Bn)	Variance (UGX Bn)	%age Variance
Recurrent - Wage	99.95	99.95	-	0%
Recurrent - Nonwage	344.07	292.49	51.59	15%
Capital Development	307.88	289.75	18.13	6%
Total	751.9	682.19	69.72	9%

Source: Strategic plan, work plan and annual budgets

The underfunding of the strategic plan by UGX.69.72Bn led to the partial and or non-implementation of the following activities;

Partially implemented activity

- Development of a multi-modal biometric National Identification system capable of capturing and verifying facial, fingerprint, iris, voice, and DNA biometrics.

Unimplemented activity

- Construction of the NIRA Headquarters at an estimated cost of UGX.22Bn.

The funding shortfall hindered full implementation of key projects, resulting in delayed modernisation and automation of NIRA's services.

The Accounting Officer explained that a multi-modal biometric NIR system is under implementation in the last phases and the system is capable of capturing and verifying facial, fingerprints and iris biometrics.

Recommendation

I advised the Accounting Officer to expedite the implementation of the multi-modal biometric system for better service delivery and roll-over the un-implemented activities to the subsequent strategic plan period for implementation.

3.1.2 Review of the implementation of the Strategic Plan

An entity's Strategic Plan forms a basis for the preparation and implementation of the annual work plan to deliver on the entity's strategic and NDP objectives. The entity's mandate forms the basis upon which the strategic plan is developed.

A comparison of NIRA strategic plan, mandate and corresponding objectives indicated that the entity performed as shown in the table below;

Table 4: Showing the results of the review of the Strategic Plan

No	Strategic objective	Audit Remarks	Management response
1	To enhance efficiency in the delivery of registration and identification services in order to achieve universal coverage in the Country	<u>Partially implemented</u> - Activities such as online pre-enrolment, appointment scheduling, and data verification are only partially achieved. - Decentralisation of registration services still partially achieved.	- Online pre-enrolment is partially implemented because biometrics cannot be taken on online as it presents security risks and could compromise the quality of the NIR. Therefore, only the application process was put on line and the capture of the biometrics requires an in person presence. - During the mass enrolment exercise, NIRA deployed in 10,594 parishes in keeping with government's plan to deploy at each parish. - After mainstreaming of the exercise, NIRA will not be present in 32 districts as funding for staff and other logistics are not provided for in the budget.
2	To enhance the credibility of the National Identification Register through continuous update	<u>Partially implemented</u> Data quality and integrity improvements still ongoing. Including incomplete and inaccurate data, and the failure to clean the database of deceased citizens.	The removal of the deceased persons is ongoing. Currently, the key information source is information collected from the Electoral commission during the display and update of the register and the mass enrolment exercise.

No	Strategic objective	Audit Remarks	Management response
		Data re-verification ongoing during the re-registration.	The Authority has put in place interventions to improve death registrations
3	To augment the preservation, protection, and security of data in the NIR	<u>Partially implemented</u> - Data backups and regular system backup checks still ongoing. - Servers and storage solutions still in need of upgrades.	NIRA has implemented additional security measures in data protection that will require evidence of a biometric approval before their data is viewed by a third party.
4	To increase access and use of information in the NIR	<u>Partially implemented</u> - Access by citizens to their own data still under development. - Online portals for information for different user groups, including government to access NIR information not yet fully developed. - Targeted data sharing with key partner institutions is still largely limited.	- Access and use and verification is part of the Phase two roll out and on course to be delivered on 01st January 2026. However, the stop gap measure is information is retrieved and sent via email to the third-party entity seeking information. - For two entities to integrate, each entity must have an interface, one to give and another to request. NIRA's interface is available and currently accessed by 103 entities.
5	To increase usage of the NID in the country	<u>Partially implemented</u> - A number of citizens are yet to acquire national IDs. - Limited use of national ID for some government service, e.g. elections, health services, and tax identification.	- Currently, NIRA has 34m unique identifications generated and allocated a NIN and the NIN is widely used in the public and private sector. - NIRA has acquired 24m cards which adequately addresses the population above 16 years. - Production and personalisation is ongoing and the Authority targets to print all renewals by 15th January 2026. The NIN has replaced the TIN for natural persons as a tax identification number.
6	To increase access and coverage of civil registration (Birth ,adoption order and death Registration) services	<u>Partially implemented</u> Registration services not yet in remote and rural areas and health centres.	Registration of births begins with notifications. 95% of births occur in the health facilities. However, MOH notifies less than 5% within 30 days of the event of birth. As a result, NIRA cannot register all births in time. NIRA has formed a steering committee headed by the Permanent

No	Strategic objective	Audit Remarks	Management response
		Use of online registration births, and death still hampered by poor internet.	Secretaries of both Ministry of Health and Internal Affairs to address the challenge. - In the case of death registration, 64% of deaths occur in the community. NIRA is seeking to work with the Inter-religious Council of Uganda, VHTs and Local Councils to promote timely death notification - It also needs to be noted that this function is grossly underfunded.
7	To improve efficiency and effectiveness in the provision of services by the Authority	<u>Partially Implemented</u> There is still evidence of queuing and delays to receive essential services	Queues have reduced tremendously and expected to reduce further when all modules are rolled out and cards distributed.
8	To collate information from NIR and BDAR registries to support decision making	<u>Partially implemented</u> - There is a mismatch between the progress of BDAR registration with the progress of the national identity registration. - Some information is yet to be fully integrated such as parents' details and adoption records.	- The roll out of the new system was phased to begin with the following functionality in phase one; a) New registrations and renewals b) Change of particulars/ correction of information c) Replacement and get 1st ID d) Production, personalisation and issuance of cards - Phase two kicked off in August 2025. This constitutes of e) Birth registration f) Alien registration g) Partner management h) Death registration
9	To promote research, development and continuous institutional learning	<u>Partially implemented</u>	The organization has carried out research in relation to the open source stack of technologies and on implementation of Digital ID. The extent of research has been constrained by resources

Source: Strategic plan and work plan

I observed that NIRA is yet to fully achieve the planned nine (9) interventions as outlined in the strategic plan.

Failure to ensure that all planned strategic objectives are met implies that the entity's ability to fully deliver on its mandate may be constrained.

Recommendation

I advised the Accounting Officer to prioritize and expedite full implementation of the partially implemented activities in the subsequent financial years to ensure better service delivery.

3.1.3 Readiness to implement NDP IV

Section 12(6) of the PFMA, Cap. 171 requires that the entity's budget is consistent with the National Development Plan, the Charter of Fiscal Responsibility, and the Budget Framework Paper (BFP).

The annual budget shall be aligned with the entity's Strategic Plan, which shall also be aligned with the National Development Plan.

I noted that the entity had not finalized the new draft strategic plan aligned to the NDP IV by its commencement date of 1st July 2025, resulting in delayed alignment with national priorities.

The failure to finalise the Strategic Plan in time may result in the 2025/26 annual budget being misaligned with national priorities.

The Accounting Officer explained that the draft strategic plan of the Authority is already aligned with the program implementation action plan under the Governance, Security and Public Sector Transformation programs. Management further noted that the draft Strategic Plan has been submitted to NPA for review.

Recommendation

I advised the Accounting Officer to follow up with NPA to ensure the timely approval of the new Strategic Plan.

3.1.4 Alignment of the NIRA's Planning and Budgeting Instruments to NDP III

Section 12(6) of the PFMA, Cap. 171 requires that the entity budget is consistent with the National Development Plan, the Charter of Fiscal Responsibility and the Budget Framework Paper (BFP) and that the annual budget shall be accompanied by the Certificate of Compliance report of the prior year issued by the NPA.

This alignment ensures accurate reporting of the outputs and outcomes planned in the NDP III, Program, and MDA plans. It also ensures the development of realistic financial and Business plans that facilitate effective allocation of resources according to the entity's activity priorities.

A review of the Certificate of Compliance for the entity's annual budget for the financial year 2024/2025 issued by the National Planning Authority (NPA) indicated that overall, NIRA's performance of the BFP and Annual Budget (results level assessment) was 63.2% compliant in relation to delivering NDP III outputs through the use of corresponding output indicators.

The level of performance was mainly attributed to the fact that there was a huge deviation between the planned resources under their budget framework paper allocation and annual budget allocation.

The overall score of 63.2% reflects moderate alignment between the budget and the NDP III.

The Accounting Officer explained that the NDP III did not provide funding for some key activities that were critical to achieving 100% compliance. These activities included implementation of the business continuity, establishment of NIRA headquarters and substitution of aged registration kits.

Recommendation

I advised the Accounting Officer to follow up with the relevant authorities including MoFPED for funding of the unimplemented activities. Going forward, management should prioritise, in their annual work plans and budgets, activities that are critical for delivering the NDP outputs.

3.1.5 Evaluation of appropriateness of Performance Targets and Indicators

Regulation 11 (2) b of the Public Finance Management Regulations, 2016 states that the work plan of a vote shall indicate the key performance indicators to be used to gauge the out-puts.

In order to correctly measure performance, the performance indicators should be appropriate in respect to the activities for which performance is being assessed/measured.

I reviewed the performance indicators in the approved work plans and observed that the indicators used to measure performance for some activities would not provide the most appropriate measure of performance. In some cases, the indicators were generic and not specific to the activity while in other cases, management did not provide indicators as shown below;

Table 5: Showing inappropriate performance indicators

Sn	Activity	Performance target/indicator used	Audit remarks
1.	Facilities and Equipment	Furniture for 24 new offices purchased and installed	• Did not specify the target number of chairs or coverage.
2.	Human Resource Management	Staff salaries paid timely	• Did not specify the target payment date for salaries and/employee gratuity.
3.	Human Resource Management	Temporary staff recruited, trained, deployed and facilitated for mass Enrolment exercise.	• Did not specify how many temporary staff would be recruited, trained and deployed.
4.	Human Resource Management	Medical Insurance provided to all staff	• Did not specify the number of beneficiaries for the medical scheme
5.	Leadership and Management	Oversight visits to NIRA District offices undertaken country wide	• Did not specify how many regions would be visited

Sn	Activity	Performance target/indicator used	Audit remarks
6.	Legal advisory services	Investigations and prosecution of offences under the ROPA carried out	• Did not specify the target number of cases
7.	Legal advisory services	Undertake Board oversight Field Visits (Full Board)	• The number of Board oversight field visits to be conducted were not specified
8.	Finance and Accounting	Rent for both Headquarters and all districts paid	• Did not specify how many districts needed to pay office rent.

Source: Review of the performance plans and work plans

Using in-appropriate performance indicators to measure performance negates the purpose of performance measurement, impairs accountability for funds appropriated, and is likely to mislead the users of the performance information produced.

The Accounting Officer explained that the PBS provides limited space to capture comprehensive details of the key aspects for all the activities.

Recommendation

I advised the Accounting Officer to engage the relevant stakeholders and ensure that the performance indicators used to measure performance are appropriate and facilitate accurate assessment of performance.

3.2 Warranting of funds

3.2.1 Performance of GoU warrants

During the financial year 2024/25, Parliament appropriated a total of UGX.193.17Bn constituting recurrent expenditure of UGX.106.87Bn and capital development of UGX.86.30Bn.

Of the recurrent budget, UGX.106.62Bn was warranted and UGX.86.30Bn in respect of the capital development budget. This led to an overall variance of UGX.0.254Bn all of which related to employee gratuity. Details are in the table below;

Table 6: Showing performance of GoU warrants for FY 2024/25

SN	Classification	Approved Budget (UGX Bn)	Revised Budget (UGX Bn)	Amount warranted (UGX Bn)	Release Variance (UGX Bn)
1	Recurrent (wage)	24.433	25.447	25.194	0.254
2	Recurrent (non-wage)	80.967	81.427	81.427	-
3	Capital Development	86.295	86.295	86.295	-
	Total	191.696	193.169	192.916	0.254

Source: OAG review of FY 2024/25 Budget Analysis Report

Under funding may affect the implementation of some of the planned activities.

The Accounting Officer stated that the UGX.254Mn arose from the rationalisation and transfer of the marriage function from URSB to NIRA. After the rationalisation in October 2024, the Authority sought for a supplementary to cater for the wages and gratuity and other administrative costs for the new function that had been transferred

to the Authority. Whereas the UGX.254Mn was in the approved supplementary, it was not released.

Audit comment

The Accounting Officer's response was noted. I further observed that the funds for the management of the marriage function were subsequently released in the new financial year 2025/26.

Recommendation

I advised the Accounting Officer, going forward, to ensure that all activities of the marriage function are fully integrated into NIRA's work-plan and budget to support their timely funding.

3.2.2 Utilization of GoU Warrants

Out of the total warrants of UGX.192.92Bn received during the financial year, UGX.192.81Bn was spent by the entity, leaving an unspent balance of UGX.108.21Mn, representing an absorption level of 99%. The unspent balances were funds intended for rent, payment of licenses, and maintenance of transport equipment.

I assessed the extent of implementation of the budget, with expenditure worth UGX.192.81Bn for which funds were warranted and utilized and noted that six (6) outputs with expenditure worth UGX.160.34Bn were fully implemented while six (6) outputs with expenditure worth UGX.32.47Bn were partially implemented. The summary is shown in the table below;

Table 7: Showing details of the fully and partially implemented outputs

Category output	Count	Amount warranted (UGX Bn)	Amount spent (UGX Bn)	Variance (UGX Bn)
Fully implemented	6	160.32	160.32	-
Partially implemented	6	32.59	32.48	0.11
Total	12	192.91	192.8	0.11

Source: Analysis of the work plan and IFMS reports

An analysis of the partially implemented outputs revealed that these outputs consist of 63 key activities, out of which 42 were fully implemented, 17 were partially implemented, and four (4) were not implemented. The table below shows a limited sample of the partially implemented and unimplemented activities;

Table 8: Showing a sample of partially implemented and unimplemented activities

SN	Planned activity	Actual achieved	Accounting response	Officer's response
Partially Implemented activities				
1.	Register 17,200,000 citizens and assign them NINs	<u>Partially Implemented</u> 1,139,611 citizens were registered during the year under review on the old system.	The mass enrolment exercise started on 27th May 2025 and with a target of registering 17.2 million citizens and issue them	

SN	Planned activity	Actual achieved	Accounting response	Officer's response
			NINS/ cards in a period of 2 years.	
2.	Register 500,000 births and issue certificates to 80% of all registered births.	<u>Partially Implemented</u> • 498,596 births were registered during the period and 323,909 certificates were issued		
3.	Register 250,000 deaths	<u>Partially Implemented</u> • Deaths registered were 37,411		
4.	Issue 5,000,000 National ID cards	<u>Partially Implemented</u> • 932,531 cards issued on the old system However, data on the cards issued on the new system not availed.	• The Accounting Officer explained that there was a stock out of blank ID cards in April 2025 and new card design could not be used on the old system. • Mass enrolment started in May 2025, and the commencement delay affected the planned issuance of the 5 million cards.	
Unimplemented activities				
5.	Organize Board Performance Evaluation Retreat	<u>Not Implemented</u> The Board retreat was not held.	• The Board term ended in February 2024 and the funds were re-aligned to cater for a board induction program for the new Board.	
6.	e-citizen system operationalized	<u>Not Implemented</u> The system was not put in place	• The new NSIS system includes an e-citizen pre-registration module and an appointment booking module both of which are under finalisation.	
7.	Purchase 1,500 UPS Batteries to replace the degraded batteries in the district offices	<u>Not Implemented</u> Not purchased	• The budget was re-aligned to cater for procurement of UPSs for the personalized machines since this was more urgent.	

Source: Analysis of the work plan, activity reports and accountability records

Failure to fully implement all activities denies timely delivery of services to the intended beneficiaries.

Recommendation

I advised the Accounting Officer to reassess the unimplemented activities, and where still relevant, budget, plan and prioritize them in the next financial year.

3.3 Performance reporting

3.3.1 Timeliness of submission of performance reports

Paragraph 8.12 (4) (5) (6) of the Treasury Instructions 2017, states that the Accounting Officer shall prepare reports for each quarter of the financial year in respect of the vote for which he or she is responsible, not later than 15 days after the end of each quarter.

An analysis of the Program Budgeting System (PBS) data on reports submission indicated that there were delays in the submission of quarterly performance reports as shown in the table below;

Table 9: Showing dates for the submission of performance reports

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Expected date of submission	Before 15 th Oct 2024	Before 15 th Jan 2025	Before 15 th April 2025	Before 15 th July 2025
Actual date of submission	14/11/2024	24/2/2025	23/6/2025	19/8/2025
Days delayed	30	40	69	35
Audit comment	Delayed	Delayed	Significantly Delayed	Delayed

Source: OAG analysis of submitted quarterly performance reports

The failure to submit performance reports in time is not only contrary to the circular standing instructions but also affects the timely decision making for performance improvement.

The Accounting Officer took note of the observation and promised to put in place mechanisms to address the delays.

Recommendation

I advised the Accounting Officer to put in place mechanisms to ensure timely submission of performance reports going forward.

3.3.2 Monitoring and Evaluation

Paragraph 536 (e) of the NDP III provides for the operationalization and strengthening of the functionality of the M&E and statistical units within planning departments in MDAs and LGs.

Monitoring and Evaluation of activities through regular collection and analysis of data enables management to make evidence-based decisions on how a project, policy or program is performing against expected results. M&E facilitates making recommendations for corrective action in case activities are not implemented as per the approved work plan.

Contrary to the above, I noted that NIRA did not have an annualized Monitoring and Evaluation (M&E) framework beyond the five-year framework in the Strategic Plan to guide regular collection and analysis of performance data for corrective action and to keep implementation of planned activities on track.

The lack of an annual M&E framework limits NIRA's ability to track and evaluate its activities on an annual basis. This can result in the delays to identify and correct performance gaps.

The Accounting Officer stated that the annualized Monitoring and Evaluation (M&E) framework was in draft form and had been submitted to NPA for review.

Recommendation

I advised the Accounting Officer to follow up with the NPA and ensure that the submitted annual Monitoring and Evaluation (M&E) framework is approved for use by the entity.

3.3.3 Assessment of the entity's efficiency in service delivery

I carried out procedures to assess the level of service in relation to NIRA's core mandate and functions and observed the following;

Table 10: Showing assessment of quality of service delivery

SN	Mandate activity	Assessment remarks	Management response
1	Registration of all citizens into the National Identification Register within 3 years	Although the client charter of the Ministry of Internal Affairs required NIRA to register all citizens in the National Identification Register within three (3) years, by the end of the 5 th year (i.e. 2024/25) only 63% of the total population had been registered for identification, according to the 2024/25 annual report from NIRA.	• There was delayed budget release, partial funding for the activity. • Contracting for a new system and services was done in July 2024 and system went live on 27th May 2025.
2	Registration of all legally resident aliens into the National Identification Register within 2 years	Whereas the client charter required NIRA to register all legally resident aliens in the National Identification Register within two years, by the end of the period 0% had been registered, as indicated in the 2024/2025 annual report	• There was a delay in releasing of the MER budget under which this activity was planned (released in 2024/25), and therefore delayed contracting. This activity is on schedule under the phase 2 and phase 3 activities in the MER plan. <u>Audit comment</u> The Accounting Officer's response is noted. However, the goal of registering Aliens pre-dates the mass enrolment exercise.
3	Provide a National ID card within 30 days	Whereas the client charter required NIRA to provide a National ID card within 30 days, by 2024/2025 the average time taken was 36 days, as indicated in the 2024/2025 annual	• The Authority is working towards reducing the average time taken from 36 days to between 14 and 30 days. • The law provides for 60 days.

SN	Mandate activity	Assessment remarks	Management response
		performance report.	<u>Audit comment</u> The Accounting Officer's response regarding the days in the law is noted. However, the audit assessment was based on the commitment in the Client Charter.

Source: Annual performance report

The delays and partial delivery of NIRA's core mandate activities indicate that the entity is not fully meeting its service delivery targets.

Recommendation

I advised the Accounting Officer to ensure that all the identified services are setup on the newly acquired system and that they are promptly implemented to achieve the set service delivery targets once the system is fully operational.

3.4 Implementation of the Mass Renewal of National Identification Cards

NIRA is undertaking a mass renewal and mass registration of citizens, this is because the first set of National Identity Cards had expired in 2024, and therefore there was need to not only have these ID's renewed but also provide an updated register for the upcoming 2026 elections. I note that the actual exercise for renewing of national IDs begun in June 2025 and was still on going by the time of this Audit in October 2025.

I reviewed the status of implementation of the exercise and the following are my observations.

3.4.1 Funding and absorption of funds for the of Mass Renewal of Identification cards Exercise

Section 45 (3) of the Public Finance Management Act, 2015 requires the Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury, which binds the Accounting Officer to deliver on the activities outlined in the work plan for the financial year.

I reviewed the final implementation documentation of the project and noted that NIRA had budgeted UGX.666.85Bn for the 2022/23, 2023/24 and 2024/25 financial years for mass enrolment and renewal of IDs exercise. However, by the end of 2024/25 only UGX.410.05Bn had been received for the exercise resulting in a shortfall of UGX.256.8Bn. Details are in the table below;

Table 11: Showing funding for the exercise

Financial Year	Releases (UGX Bn)	Comment
2022/2023	0	No funds were released
2023/2024	262.05	Partial release
2024/2025	148.00	Partial release
Totals	410.05	

Source: Annual performance report

Out of the funds available in the financial year 2024/25 of UGX.148.0Bn, NIRA spent a total of UGX.132.76Bn on mass enrolment and ID renewal activities, leaving an unspent balance amounting to UGX.15.24Bn.

The underfunding, coupled with the delayed utilisation of the availed funds led to the partial implementation of the mass ID renewal exercise, which resulted in the delay to fully achieve the intended objectives of the mass enrolment and ID renewal process.

The Accounting Officer explained that under funding and delayed release contributed to the underutilisation of funds as activities implementation was delayed.

Recommendation

I advised the Accounting Officer to institute mechanisms to track and monitor the utilisation of the unabsorbed funds to ensure that the planned activities are carried out.

3.4.2 Inadequacy in staff deployed for the Mass Renewal and Registration Exercise

A review of the Project Implementation Document and the Human Resource Handbook revealed that NIRA planned to recruit 13,787 temporary staff to support implementation of the mass enrolment project. However, an assessment of the staffing position as of October 2025 indicated staffing shortfalls as summarised below;

- Only 71% of the planned personnel (or 9,809 individuals) were deployed, resulting in a shortfall of 3,978 staff, which likely constrained the project's operational efficiency and timely execution, considering that the project is behind schedule.
- Data processing supervisors were not recruited as planned. Instead, 29 permanent NIRA employees were re-assigned to act as supervisors, potentially affecting workload balance and accountability.
- Sub County supervisors were not recruited. Instead, Registration Assistants were assigned to carry out the roles of Sub County supervisors. The Registration Assistants, acting as Sub County supervisors, were not provided additional allowances or facilitation. This may have affected staff morale and performance during project implementation. The table below refers;

Table 12: Showing the staffing status for the mass enrolment exercise

SN	Designation	Planned No.	No. in place	Variance	Audit comments	Management response
1.	Support staff at Headquarters	201	128	73	Only 64% of support staff were in post	• The Accounting Officer explained that the exercise started on 27th May 2025. It was therefore not prudent to start with 100% staffing in post and the
2.	Data processors	800	479	321	Only 60% data processors available	

SN	Designation	Planned No.	No. in place	Variance	Audit comments	Management response
						numbers were set to grow as the workload increased
3.	Data Processing Supervisors	8	0	8	NIRA did not recruit data supervisors. Instead, 29 NIRA staff were re-assigned to support the project as data processing supervisors	- NIRA re-aligned this decision of data supervisors as it had an impact on the quality of the National ID register (NIR). - NIRA staff by reason of experience and skills acquired had better capacity to support the supervisory role.
4.	Sub County Supervisors	2,184	0	2,184	Districts were advised to choose among the Registration Assistants available to support as sub county supervisors.	NIRA realigned to elect one registration assistant to supervise at parish level for better management of the exercise.
5.	Registration Assistants	10,594	9,202	1,392	87% of the required staff were in post for the project. Of these, the districts were required to choose 2,184 staff to support as Sub County supervisors. Only 71% individuals were placed to support the project.	- There was a high attrition rate and the process of placement involved stakeholders outside NIRA-DMERC. - The replacement is continuous and staff are replaced after the laid-down procedures are fulfilled.
	Total	13,787	9,809	3,978		

Source: Project handbook and staffing reports

The failure to recruit and deploy all planned staff could lead to delayed completion of the mass renewal and registration of the citizens. It could also affect the quality of work due to work overload, and this may lead to the failure to meet the set deadlines and targets for submitting the register to the Electoral Commission.

Recommendation

I advised the Accounting Officer to ensure that adequate support staff and data processors are recruited as the exercise progresses to ensure that there are no delays and to put in place mechanisms of addressing the high attrition rates by registration assistants.

3.4.3 Status of renewal of National Identity Cards

I reviewed the project implementation documentation and procurement documents and noted that NIRA had purchased all the 5,500 kits that the project was supposed to buy and these were to be used to renew 15,800,000 national identity cards and enrol 17,200,000 citizens. I reviewed the status of renewal on the 7th October 2025 and noted the following issues;

A total of 11,561,630 citizens had applied for renewal of their IDs and 3,410,651 were first time applicants. However, of these, a total of 204,995 were rejected and could not be processed further.

- Of the 11,561,630 applications for renewal, only 5,171,905 (45%) had been cleared for printing of the national IDs, implying delays to approve renewal applications.
- Of the 3,410,651 first time applicants for the national IDs, only 7,824 (0.2%) had been cleared for printing, implying delays to approve new applications.
- An inspection of the project dashboard on 7th October 2025, revealed that out of 5,179,729 applications approved for card printing, 2,118,042 cards (41%) had been printed implying that there is a backlog of unprinted cards.
- I further noted that 14,116 cards had failed during the process of printing while 8,825 were returned as the quality control section found the cards not fit to be issued to the users/citizens.

With the status above, the project is behind schedule and could not only affect the election roadmap for 2026 elections but also deny citizens services that come with up-to-date National IDs.

The Accounting Officer stated that the mass enrolment exercise started late but is on track to achieve its intended results. The delays in production were occasioned by the phased roll out of the modules. The first five modules were rolled out on 27th May 2025 to 31st August 2025 and that Production of cards began in September 2025

Recommendation

I advised the Accounting Officer to fast track the production of and renewal of the national identity cards.

3.4.4 Delays in issuance of National Identity Numbers and Identity Cards

Section 68 of the Registration of Persons Act, Cap. 332 states that the Authority shall, upon entering a person's information in the register, allocate to that person a unique national identification number and where any enactment requires a person to prove citizenship, the production of the unique national identification number shall be prima facie evidence of citizenship.

Regulation 21 (3) of the Registration of Persons Regulations, 2015 requires NIRA to process and issue the national identification card to the person within sixty days.

I noted that;

- Out of the 4,331,028 new applications for registration for NINs, no NINs had been allocated.
- As at 27th October 2025, all the 17,041,373 applicants had not yet received their National Identity Cards.

Delays in issuing NINs were partly attributed to system challenges, specifically the inability of the new platform to validate parents' information, which affected the generation of NINs for children. In addition, issuance of National ID cards was delayed due to failures in the MOSIP issuance module to capture and authenticate iris or fingerprint biometrics required to verify an individual's identity prior to card issuance.

The absence of a NIN limits individuals' access to key services that require proof of citizenship, such as applying for passports, opening bank accounts, and accessing other government and private sector services. Similarly, the lack of a National ID restricts access to services and transactions that require physical presentation of an ID card.

The Accounting Officer explained that they have so far received applications of 12.5 million (ID card renewals) and 5.3 (New registrations) and that the new registrations largely comprise children under the age of 16 that do not receive a National ID Card (they only receive National Identification Numbers).

The Accounting Officer further stated the delayed issuance start was occasioned by the fact that the NIRA field teams had their focus on receiving all applications (in the ongoing mass registration and renewal exercise) and carrying out a mass issuance activity later in December 2025 and that the Software Issuance module challenges reported in the initial phase were since addressed.

Recommendation

I advised the Accounting Officer to expedite the issuance of the National Identification Numbers and National Identity Cards.

3.5 Performance of the Marriage Registration Function under NIRA (FY 2024/25)

The Marriage Registration function was transferred from the Uganda Registration Services Bureau (URSB) to the National Identification and Registration Authority (NIRA) under the Rationalization of Government Agencies and Public Expenditure (RAPEX) reform, effective 1st October 2024. The transfer aimed to consolidate civil registration functions under a single entity to enhance efficiency, coordination, and accountability.

I assessed the operations of the marriage function under NIRA and observed the following;

- **Gaps in the ICT Systems supporting the function**

The marriage function continues to use the National Marriage Registration System (NMRS) which is still hosted at URSB, implying that the migration to NIRA is incomplete. I further observed that NIRA is in the process of setting up a new replacement system, the Marriage Registration System (MRS). However, the new marriage system is unfinished and not integrated with NIRA's NSIS. As result, citizen marriage information attached to national IDs cannot be updated in real time. In addition, data from the old system, NMRS, is not yet migrated to the new MRS.

- **Gaps in data management and physical record security**

Over 1.2 million physical marriage records in 320 archive boxes remain at URSB. NIRA is yet to put in place a plan to have them verified before handover, and long-term management and storage. Whereas URSB had ongoing contracts to digitize and archive these records, this has since stopped following the relocation to NIRA. The digitisation contracts expired in June and have not been extended.

- **Performance by NIRA in implementing the mandate for marriage registration**

I observed that the performance for the year 2024/25 was moderate, as NIRA attained 66% of the annual targeted Non-Tax Revenue. The under-performance was partly due to limited geographical coverage of the civil marriages service (it was mainly concentrated in Kampala), and the incomplete IT systems to support the function. I further observed that the Non-Tax Revenue (NTR) dropped by 22% or UGX.432Mn from UGX.1.94Bn in the previous year to UGX.1.51Bn in the current year. The table below refers;

Table 13: Summary of performance by category

SN	Category	Annual Target	Actual Performance	%age Achievement
1.	Faith-Based Marriages	11,292	6,716	59%
2.	Civil Marriages – Kampala	3,168	2,496	78%
3.	Civil Marriages - Districts	2,604	315	12%
4.	Muslim Marriages	1,704	1,689	99%
5.	Customary Marriages	2,496	740	29%
6.	Certifications of Marriages	6,060	3,634	60%
7.	Single Status Certificates	996	788	79%
8.	Searches on Marriage Register	1,740	1,384	79%
9.	Special Licenses	732	557	76%
10.	Churches Licensed	252	298	118%
	Total Registrations	31,044	18,617	62.20%
11.	Non-Tax Revenue	2.29Bn	1.51Bn	65.90%

Source: Marriage registration and revenue records

The various challenges faced have negatively affected the smooth operational continuity of civil marriage registrations, resulted in underperformance in NTR and led to inadequacies in service delivery.

The Accounting Officer explained that the migration of marriage registration data is on-going and is expected to be completed by the end of December 2025. In addition, the existing physical records were verified and the Authority is in the process of procuring a warehouse for their archival and the procurement is underway for the digitisation of the records.

Recommendation

I advised the Accounting Officer to

- Prioritise and address the ICT gaps while collaborating with the URSB.
- Formalise, through an MoU with URSB and MoFPED, the use of the premises at Uganda Business Facilitation Centre.
- Conclude the jointly verification of all physical records on marriages and ensure that all records are subsequently digitised and properly archived for future reference.

3.6 Review of IT Systems

3.6.1 Review of the implementation of the New Modular Open Source Identity Platform (MOSIP)

I reviewed the National Security Information System (NSIS) to evaluate its design, functionality, and effectiveness in supporting NIRA's core operations and made a number of observations;

- **Non integration with third party systems:** I noted that the new installed system has not yet started having a direct interface with other institutions or /platforms such as banks, immigration control for passports, etc.
- **The system cannot register births and deaths:** I noted that the new system functionality for the registration of births and deaths is not yet setup, which has limited NIRA's ability to capture these statistics during the mass registration.
- **Delayed migration of data from the legacy system:** Interviews with management revealed that, as of October 2025, only 12 million (40%) out of the total 30 million records had been migrated from the old National Security Information System to the new (NSIS) Modular Open Source Identity Platform (MOSIP)
- **Delayed development of modules:** As of 10th October 2025, several modules, such as the Alien Registration module, Citizen Registration (dual citizenship, by naturalisation), and ID authentication were still under development – which limited the full operational functionality of the system.

The delayed system development, incomplete data migration, and lack of integration with key external platforms increase the risk of service delivery gaps, data inaccuracy, and continued reliance on manual processes. It implies that the benefits from the use of the system are delayed.

The Accounting Officer explained that the delay was occasioned by the late contracting of the provider occasioned by the late release of funds. Upon the late release of funds in June 2024, the contract was subsequently signed on 8th July 2024. The rollout as phased in the contract was to deliver the following functionalities under the stated phases.

Phase 1 (this phase was driven by and focused on the urgent need of the ID cards to support the Electoral Process). It contained delivery of the following system modules

- a) New registrations and ID Card Renewals
- b) Change of Particulars/ Correction of Information
- c) Replacement and Get 1stID
- d) Production, Personalisation and Issuance of Cards

Phase 2 (this phase kicked off in August 2025 and comprises modules and timelines below)

- a) Birth registration
- b) Alien Registration
- c) Partner Management (access and use of information in NIR)
- d) Death Registration

Recommendation

I advised the Accounting Officer to ensure implementation according to the set timelines to ensure the implementation of all the modules under the system implementation contract.

3.6.2 Absence of Business Continuity Infrastructure

Section 4.6 of the National Information Security Policy 2014 guides that all organizations must implement appropriate business continuity (BC) and disaster recovery (DR) programmes to minimize the impact of and ensure the timely recovery from interruptions that may result from natural disasters, accidents, equipment failures and deliberate actions.

NIRA has invested over USD.63.5Mn on the new National Security Information System and other ICT software and hardware such as CCTV cameras, desktops, laptops, generators and licenses. I noted that though the Authority backups its data on off-site drives and tapes, it does not have a business resumption site and supporting infrastructure to ensure continuity of its operations in event of occurrence of a disaster.

Absence of business continuity results into discontinued business operations by NIRA thus disrupting access to services that require use of national identity cards.

The Accounting Officer explained that management has continuously engaged MoFPED for funding to address the issue of implementation of disaster recovery and business continuity infrastructure.

Recommendation

I advised the Accounting Officer to continue engaging MoFPED to ensure that funds are released for implementation of disaster recovery and business continuity infrastructure.

3.6.3 Inconsistencies between Application Status and Printing Status in the NSIS System

A review of NSIS data comparing the Status of Application Remarks against the Printing Status revealed numerous inconsistencies between the recorded application progress and the corresponding printing outcome. The mismatches observed indicate that certain applications are marked under statuses that logically contradict whether they are printed or not printed. I noted key anomalies as follows;

- Applications marked as "Cancelled" yet one (01) out of 06 cases was printed indicating a lack of data control, as cancelled applications should not progress to printing.
- Applications marked as "Error – Expected old document not found "for change of particulars but 479 cases were printed despite error status, suggesting bypassed validation or poor error handling. In addition, for replacements, 2,475 cases printed records despite unresolved data error flags.
- Applications under "Pending Issuance – Notification Sent" but 1 record printed and 2,825 not printed although the application was supposedly pending issuance. This also observed under replacement category where 14,660 cases were not printed indicating non-updated system statuses.
- Applications marked as "Issuance Completed" but: 52 cases not printed indicating status inconsistency, as issuance completion should only occur after printing. In addition, for replacement 200 cases were not printed despite being recorded as completed without evidence of printing.

The Accounting Officer explained that the system configurations are being undertaken as part of the continuous development process for the new NSIS.

Recommendation

I advised the Accounting Officer to;

- Implement automated consistency checks within the NSIS to validate logical sequencing between application, printing, and issuance stages.
- Conduct a comprehensive data clean-up and reconciliation of the 69,020 records to correct erroneous statuses and align with actual processing outcomes.

3.7 Weaknesses in the registration and issuance of Death Certificates

3.7.1 Shortcomings in the management and issuance of death certificates

Section 42 of the Registration of Persons Act, Cap. 332, provides that the registration officer responsible for a registration area shall register all deaths occurring within that area. Section 43 provides that it is the duty of the next of kin or any relative of the deceased present at the time of death to notify the registration officer of the area where the death occurred.

I reviewed the procedures followed in issuance of death certificates and noted the following weaknesses;

- Registration officers continue to register deaths outside their jurisdictions, for example a registration officer of Nakawa division should not register deaths in Makindye division. However, this practise is still going on resulting into multiple notifications and issuances of death certificates for the same death event.
- Notification of death is done manually on Form 12, creating room for multiple notifications and issuance of death certificates if different persons register the same death event in different locations. This maybe countered if the registration of deaths is on the system so that it can give an alert in case of another entry for the same event.
- The registration of death is currently still on the Mobile Vital Registration System (MVRS) which is independent of the NSIS. Due to the two systems working in isolation of each other, a registration officer is able to issue a death certificate even when the NIN has been cancelled from the National Identification Register.

The identified weaknesses expose the process of issuing death certificates to potential abuse and may erode public trust in the system.

The Accounting Officer explained that;

- Registrations outside designated jurisdictions were largely a result of operational constraints and practical realities on the ground, including limited staffing and resource gaps in some registration areas, which led applicants to seek services in neighbouring jurisdictions where officers were available, and high mobility of applicants, particularly for death registrations, where relatives often reported deaths from locations where the death did not occur since they not ordinarily resident in those areas or where burial arrangements were coordinated, prompting them to approach the nearest available registration centre. However, this issue has since been addressed.
- Notification of death is done manually on Form 12 in line with the provisions of the law. Management agrees that manual notification creates vulnerabilities, including potential duplication of records. While this method is currently consistent with ROPA, the Authority has instituted interim controls such as mandatory searches in MVRS before initiating a new entry, and enhanced reviews of death registration applications. Digitization of death registration

remains a strategic priority and is being pursued under the new NSIS that is still under development.

- Management recognises that reliance on MVRs, which currently operates separately from NSIS, poses challenges such as the inability to automatically detect cancelled NINs. Corrective measures currently being undertaken include, mandatory NIN validation through the National Security Information System (NSIS) prior to issuance of any death certificate, ongoing NSIS upgrade to include the death registration module to ensure birth and death registration functions are eventually fully within the NSIS. Once complete, the new NSIS will strengthen consistency, improve data integrity, and eliminate the risks associated with isolated death registration processes.

Recommendation

I advised the Accounting Officer to consistently implement the measures put in place by management and ensure that the above identified weaknesses including registration by officers outside their jurisdictions, and use of a standalone system are fully addressed.

3.7.2 Delays in issuance of birth and death certificates

An analysis of MVRs data on the processing timelines for birth and death certificates as at 30th June 2025 revealed significant delays across the application, printing, and issuance stages, as detailed below;

- A total of 198,464 applications were analysed of which 177,122 reached the printing stage, leaving balance of 1,872 applications unprinted. Further analysis shows that of the unprinted applications, 390 were rejected while 1,482 are pending printing.
- The average delay from application to printing death certificates was 15 days while the average delay for printing birth certificates was five (5) days. with extreme cases taking 344 days to be printed for birth certificates and an average delay was 25 days with a maximum of 306 days for death certificates.
- A total of 19,555 certificates (16,625 births and 2,930 deaths) had been printed but remained unissued as of 30th June 2025, with an average delay of 127 days and a maximum delay of 261 days for some cases. A total of 19,401 certificates (birth and death) that remained unissued for an average of 128 days did not have reasons for non-issuance, comprising 10,442 printed pending signing, 6,047 signed pending issuance for births, and 2,218 printed pending signing plus 694 signed pending issuance for deaths.
- Overall it took an average of 18 days (15 for application to printing and 3 days for printing to issuance).
- The persistent backlog of printed but unissued certificates and pending production cases indicates systemic inefficiencies in the workflow and weak monitoring mechanisms.

The Accounting Officer explained that delays in the issuance of birth and death certificates were attributed to delays by the applicants to come and pick the certificates from the NIRA offices.

Recommendation

I advised the Accounting Officer devise strategies to inform applicants on picking up the certificates.

SECTION 4: SUMMARY OF AUDIT FINDINGS FROM OTHER AUDIT ENGAGEMENTS

In accordance with the requirements of the National Audit Act, Cap. 170, I carried out the following other audits in the entity as highlighted below;

4.1 Audit of the Treasury Memorandum

In accordance with Section 12 (f) of the National Audit Act, Cap. 170, I conducted an audit of the Treasury Memorandum on the report of Parliament on the Report of the Auditor General for the financial year 2020/21 and issued a separate report as a result of this audit. The summary of the extent of implementation of the Parliamentary recommendations by NIRA is summarized in the table below;

Table 14: Extent of implementation of Parliamentary recommendations

Detail of the Treasury Memorandum	Number of Parliamentary Recommendations in the Treasury Memorandum	Number of recommendations		
		Fully Implemented (B)	Partially Implemented (C)	Not implemented (D)
TM on Report of the Committee on Public Accounts - Central Government on the Auditor General's Report for the Financial Year 2021/2022	11	2	7	2

Source: OAG audit of the Treasury Memoranda

I issued the details of my findings and conclusions in a separate report, which was submitted to Parliament.

4.2 Verification of Domestic Arrears

In addition to the concluded audit engagements stated above, this office is conducting a comprehensive verification of domestic arrears across all Ministries, Departments, Agencies, and Local Authorities. The objective is to determine the accurate stock of domestic arrears for the Government. Detailed procedures have been designed to ensure that the Government's position on domestic arrears is accurately reflected. The detailed findings will be published separately.


Edward Akol
AUDITOR GENERAL
KAMPALA

23rd December, 2025

SECTION 5: FINANCIAL STATEMENTS