



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTION
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 Office of the Director of Public Prosecution 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 and

Section 5 contains 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.	BFP	Budget Framework Paper
2.	Bn	Billion
3.	Cap	Chapter
4.	CCTV	Closed Circuit Television
5.	ECCMIS	Electronic Court Case Management Information System
6.	EGP	Electronic Government Procurement System
7.	FY	Financial Year
8.	GoU	Government of Uganda
9.	ICT	Information Communication Technology
10.	IESBA	International Ethics Standards Board for Accountants
11.	INTOSAI	International Organization of Supreme Audit Institutions
12.	IPF	Indicative Planning Figures
13.	ISSAIs	International Standards of Supreme Audit Institutions
14.	JLOS	Justice Law and Order Sector
15.	MDAs	Ministries, Departments and Agencies
16.	Mn	Million
17.	MoFPED	Ministry of Finance, Planning and Economic Development
18.	NAA	National Audit Act
19.	NBI	National Backbone Infrastructure
20.	NCA	Non-Current Asset
21.	NDP	National Development Plan
22.	NIRA	National Identification Registration Authority
23.	NITA	National Information Technology Authority – Uganda
24.	NPA	National Planning Authority
25.	NTR	Non-Tax Revenue
26.	ODPP	Office of the Directorate of Public Prosecution
27.	PBS	Programme Budgeting System
28.	PDE	Procurement and Disposal Entity
29.	PFMA	Public Finance Management Act
30.	PPDA	Public Procurement and Disposal of Public Assets
31.	PROCAMIS	Prosecution Case Management Information System
32.	PS/ST	Permanent Secretary and Secretary to the Treasury
33.	PWD	Person With Disability
34.	RSA	Resident State Attorney
35.	UGX	Uganda Shillings

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**SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS
OF OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTION FOR THE FINANCIAL
YEAR ENDED 30TH JUNE 2025**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the financial statements of the Office of the Director of Public Prosecution (ODPP) 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 Office of the Director of Public Prosecution 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 ODPP 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 Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Matters

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

1.1 Underutilization of the Prosecution Case Management Information System (PROCAMIS)

Article 120 (d) of the Constitution of the Republic of Uganda mandates the Office of the Director of Public Prosecutions to institute, undertake, and control prosecutions, direct police investigations, and ensure effective case management in the criminal justice system.

Through the Assistance to Prosecution Project, the ODPP acquired an electronic prosecutions' case management information system (PROCAMIS), which was launched in October 2016. The case management system is used to monitor and track the performance of the ODPP in executing its core mandate of prosecution of criminal matters. The Fifth Strategic Plan underscored the need to extend PROCAMIS to all offices to realise this intervention's full impact.

In the financial year 2019/2020, ODPP entered into a contract for PROCAMIS Annual Maintenance at an annual cost of UGX.2.81Bn. The total maintenance cost constitute UGX.1.70Bn for the Justice/PROCAMIS Enterprise suite software maintenance and UGX.801.85Mn for Oracle support for PROCAMIS.

I reviewed the implementation of the system and noted the following issues;

a) Integration with other JLOS entities

From a review of ICT reports, I noted that despite the several attempts, PROCAMIS was still unable to integrate or exchange data with any of other JLOS entities like Police, NIRA and Judiciary. This was attributed to a master data architecture issue caused by uncoordinated/ non-governed and uncommunicated changes made to certain master data nomenclature design and significant data synchronisation issues. And continued attempts to exchange data may result in system errors.

Failure to integrate PROCAMIS with other JLOS entities undermines the national and strategic objective of effective case management.

The Accounting Officer explained that the API for integration with NITA-U Enterprise Service Bus and ECCMIS was updated. However, the System Integration tests done revealed incompatibilities between the ECCMIS and PROCAMIS due to updates made on ECCMIS. Consequently, harmonisation efforts were then initiated for the two (2) systems, coordinated by NITA-U. It worth noted that for a successful data exchange to be realised between the two systems, there has to be deliberate data standardisation between the two (2) institutions.

In addition, starting with Quarter 1, the ODPP has embarked on training of staff on use of PROCAMIS

b) Functionality of the PROCAMIS system

During the Audit interface with the system, various modules such as Evidence management, witness, and case details were found unpopulated by the users. Furthermore, sampling of departments, including Assets Recovery and General Case Management, revealed that although cases are allocated in the system, critical modules such as evidence, witness information remain blank. This has rendered PROCAMIS ineffective in supporting case management.

The Accounting Officer acknowledged that some workflows are not reflecting in the system as expected hence rendering the modules less effective. Correct actions have been initiated to address these weaknesses.

c) Software Maintenance and Oracle support for PROCAMIS

In a bid to curb the unsustainable cost of software maintenance and oracle support of about UGX.2.8Bn per year and other technical related challenges, I further noted that in the financial year under review, the top management of ODPP took a decision to implement the migration of PROCAMIS from Oracle database and infrastructure to NITA-U. However, there was no proof/evidence that the procurement process had been initiated.

Delayed migration of PROCAMIS from Oracle to NITA-U, causes cost sustainability issues and also gets a number of technical challenges unresolved.

The Accounting Officer acknowledged the delay and explained that remedial effort was introduced to address the issue. The procurement for upgrade, migration and maintenance was initiated.

d) Utilisation of PROCAMIS across ODPP stations

Over the years, ODPP has rolled out PROCAMIS to now 43 stations across the country. However, from the review of documents and physical inspections carried out, it was noted that despite installing all the necessary infrastructure, undertaking the relevant trainings and availability of internet services by NITA-U most of the stations were not using the system.

For example, the installation of PROCAMIS infrastructure in Arua and Lira RSA offices was undertaken on 19th November 2022 and to date the system has never been used. Also in Kyegegwa, Kabale RSA and RO, Rukungiri, Kanungu, Nakaseke, Hoima, Masindi, Kiryandongo, Kapchorwa, Rubirizi, Bukedea, Moyo, Koboko, Nebbi, Fort Portal, Kasese, Mbale RSA, Ntungamo, Mubende RSA, Kumi, Soroti RSA, Mpigi RSA, Adjumani and Kitgum despite having the necessary infrastructure in place, the system was not being used due to either lack of training or waiting for NITA action.

The Accounting Officer explained that the entity continues to experience connectivity issues and NITA-U has promised to roll out the backbone infrastructure to the ODPP's upcountry stations under their new project.

In the interim, the ODPP also embarked on hands on training and in Quarter 1, training was done for Mbale and Tororo Regions and most recently, Fort Portal Region Field stations where PROCAMIS utilisation is dependent on availability of internet connectivity at the field offices.

While the National Backbone Infrastructure (NBI) may have been reached some of the towns, the issue of the last-mile connectivity remains one of the bottlenecks to each stations' implementation of the system. In addition, limited funding for acquisition of internetwork devices has remained a constraint. This has dictated the rollout pace, which had to take phased approach in which 10 offices or less can be operationalised annually.

Efforts are being done to ensure full utilization of the system through training, and the recruitment of ICT Officers to support the implementation.

The underutilization of the Prosecution Case Management Information System represents a direct failure by the Office of the Director of Public Prosecutions in the following ways;

- Cases are not systematically tracked from initiation to conclusion, undermining ODPP's control of prosecutions.
- Without accurate system records, the entity cannot adequately supervise investigations or prosecutorial decisions.
- Critical case information, including witness details, is not consistently captured in the system. This undermines ODPP's ability to track, supervise, and control prosecutions.
- The recurring annual maintenance cost of UGX.2.81Bn on a system that is not fully utilized constitutes inefficient use of public resources, as funds spent on maintenance, licenses, and training do not translate into tangible improvements in operational effectiveness.

Recommendation

I advised the Accounting Officer, going forward, to strengthen compliance monitoring, provide refresher training, and hold responsible officers accountable for non-utilisation of the system.

1.2 Failure to fulfil contractual obligations for the annual maintenance of PROCAMIS

Section 38.5 of the contract states that the provider shall remain responsible for any breach of its obligations under the contract for such period after the services have been performed as may be determined by the law governing the contract. Furthermore, the special conditions of the contract state that the total liability under the contract shall be the total contract value.

I noted that the entity signed a contract with M/s Graphics Systems for the provision of software maintenance and support Agreement relating to the Prosecution's Case Management Information System at a contract price of UGX.2.95Bn for a period of one year, effective 1st July 2024 to 30th June 2025.

The provider was obligated to create APIs and an Office of the Director of Public Prosecution Integration Bus that aids system integrations with criminal justice institutions and Disaster recovery procedures with the off-site server at the National Data Center for up to 80 hours. However, the provider did not fulfil those contractual obligations. This was attributed to inadequate contract management and monitoring mechanisms by the contract managers at ODPP, who failed to ensure and follow up the timely delivery of the agreed outputs by the service provider.

Failure to fulfil these obligations constitutes a breach of contract and exposes the ODPP to significant operational and reputational risks. The lack of system integration with other criminal justice institutions undermines information sharing, while the absence of disaster recovery procedures increases vulnerability to system downtime, data loss, and disruption of prosecutorial services.

The Accounting Officer explained that management reviewed the terms of references to cover the upgrade and maintenance of the system, and the procurement was duly advertised. However, none of the bidders was responsive. The Auditor General is

reviewing the system and the resulting report will inform top management on the appropriate way forward.

Recommendation

I advised the Accounting Officer to follow up on the Auditor General's review, and if need arises, refine the terms of reference based on the review findings and re-initiate the procurement in a timely manner to ensure that the system is adequately upgraded and maintained.

1.3 Absence of a Comprehensive Asset Recovery Policy and Regulatory Framework

The Anti-Corruption Act and other enabling laws empower the ODPP to prosecute corruption-related offenses and manage proceeds of crime, including both conviction-based and non-conviction-based asset recovery. Best practice requires institutions mandated with asset recovery to have clear policies and regulatory frameworks that guide recovery, safeguarding, and disposal of assets in a transparent and accountable manner.

However, I noted that ODPP lacks a consolidated Asset Recovery Policy and regulatory framework to guide procedures for asset recovery, despite the existence of enabling legislation. The absence of such a framework means there are no standardized procedures to govern recovery, tracking, safeguarding, and disposal of recovered assets.

This gap is attributed to delays by management in developing and institutionalizing a comprehensive policy framework for asset recovery, despite having statutory authority and operational need.

The lack of a comprehensive Asset Recovery Policy and Regulatory Framework may lead to the following shortcomings;

- Inconsistent or ad hoc handling of asset recovery processes.
- Weak accountability mechanisms increase the risk of mismanagement, loss, or misappropriation of recovered assets.
- Compromised transparency and potential loss of public confidence in ODPP's ability to manage proceeds of crime.
- Missed opportunities to maximize value for money and strengthen deterrence against corruption and financial crimes.

Recommendation

I advised the Accounting Officer to develop and institutionalize a comprehensive Asset Recovery Policy and regulatory framework aligned with existing statutory requirements to ensure that recovered assets are properly tracked, safeguarded, and disposed of transparently.

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 ODPP.

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 the ODPP'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 ODPP'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 the ODPP'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 the ODPP's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the ODPP 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 the ODPP 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 the ODPP.

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

- Document reviews;
- Physical inspections;
- Interviewing relevant officials of the ODPP 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 procurements and disposals

2.1.1 Procurement conducted outside the Electronic Government Procurement System

Section 4 of the Public Procurement and Disposal of Public Assets (Electronic Government Procurement Guidelines) 2020 states that "The procurement processes and procedures

¹ ISSAI 4000 - Compliance Audit Standard

for the supply of goods, works, and services, as well as public assets, shall be carried out by a procuring and disposing entity using the system.”

Section 49 of the second budget execution circular issued by the Ministry of Finance, Planning and Economic Development, dated 15th February 2024 states that “All entities rolled on the EGP system are expected to carry out their end-to-end procurement and disposal processes on the system.”

Audit established that ODPP conducted six (6) procurements outside the EGP system despite being fully rolled onto the platform. Transactions totalling UGX.897.03Mn were processed manually and off-system, contrary to both statutory and policy requirements.

Table 1: Showing procurements conducted outside EGP

SN	Description	Amount - UGX Mn
1.	Disposal of items	111.24
2.	Procurement of the supply of closed-circuit Television	187.00
3.	Procurement of professional bags	79.20
4.	Provision of tents for the symposium activities	12.00
5.	Replacement of Maintenance Free Inverter & UPS batteries	49.91
6.	Construction at Yumbe	457.68
	Total	897.03

Source: ODPP procurement files

Conducting off-system procurements circumvents the established transparency safeguards.

The Accounting Officer explained that the ODPP remains committed to processing all procurement and disposal activities through the EGP system, in accordance with the prescribed regulatory requirements. However, the entity continues to experience significant system-related challenges that hinder the effective execution of procurement and disposal processes. These challenges have been consistently communicated to the EGP support team, both verbally and in writing. Despite these efforts, the turnaround time for resolving system issues has been prolonged, resulting in delays that adversely affect operational and delivery timelines.

The key system challenges encountered include:

- Inability to select suppliers on the EGP platform during procurement.
- Post-qualification criteria malfunctions, where criteria could not be selected or the system displayed a continuous “waiting to appear” message.
- Partially functional disposal module, with certain disposal methods unavailable or not working, leading to delays in disposal and further deterioration in asset value.

Due to these persistent limitations, the entity was compelled, in some instances, to process certain procurements outside the EGP system to prevent operational disruptions and ensure continuity of service delivery.

The entity remains committed to full compliance and will continue engaging the EGP support team to resolve system issues, ensuring that all procurement and disposal activities are conducted exclusively through the platform.

Recommendation

I advised the Accounting Officer to engage MoFPED and the EGP support team to review the EGP and ensure that the above challenges are addressed.

2.1.2 Non-compliance with the reservation scheme

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 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 it indicated the procurements reserved for registered associations as required by the guidelines. Consequently, no contract awards were made to the registered associations based on the sampled procurements.

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

The Accounting Officer explained that at the time of implementing the referenced procurements, the entity faced a challenge in applying the reservation scheme because there was no available list of registered associations of women and persons with disabilities (PWDs) on both the PPDA Register of Providers and the EGP system. This made it difficult to identify eligible providers for reserved procurements.

PPDA has since provided the official list of registered associations, and these providers are now registered on the EGP platform. The entity has already begun utilizing the approved shortlist to ensure full compliance with the reservation scheme going forward.

Recommendation

I advised the Accounting Officer to ensure that procurements are reserved for registered associations of women, youth, and PWDs in the published procurement plan.

2.1.3 Failure to upload the approved disposal plan to EGP system

Section 5(2) of the Public Procurement and Disposal of Public Assets (Electronic Government Guidelines) 2020 states that a procuring and disposing entity using the EGP system shall upload and publish its approved annual procurement and disposal plan and any updates to it.

Audit noted that the entity failed to upload the disposal plan on the EGP system for the financial year 2024/2025, contrary to the law, which mandates the timely Electronic

Publication of the plan. Without the plan, I noted that the entity disposed several items during the year.

Failure to upload the disposal Plan results in non-compliance with the Procurement laws.

The Accounting Officer explained that the entity endeavours to comply fully with all applicable disposal guidelines. However, during the period under review, the EGP disposal module had functional challenges, which made it impossible to upload the disposal plan onto the system.

To ensure continuity and compliance, the entity prepared a physical disposal plan for FY 2024/2025, which was submitted to and approved by the Contracts Committee, and subsequently submitted to both the PSST and PPDA as required by the regulations.

Recommendation

I advised the Accounting Officer to engage MoFPED and the EGP support team to review the EGP and ensure that the above challenges are addressed.

2.1.4 Challenges in usage/ application of e-GP Portal

During the financial year, the entity initiated procurements with an estimated cost of UGX.32.81Bn through the system and I noted the following;

- **Insufficient Oversight Support:** The oversight portal lacked sufficient access rights to view communication details among members of various committees or officers involved in procurements. Additionally, procurements that appeared incomplete in the oversight portal were actually completed when viewed through the PDE portal. This limits the oversight portal's effectiveness in monitoring procurement processes, potentially leading to misreporting and inadequate accountability.

The system developer should ensure sufficient integration and configuration of the oversight portal's access rights and functionality

- **Procurement Planning Gaps:** The uploaded procurement plans did not meet the requirements of Regulation 6 of the Public Procurement and Disposal of Public Assets (Procurement Planning) Regulations, 2023. Missing details included timelines, recommended procurement methods, and contract packaging. Poorly structured procurement plans hinder the efficient execution of procurement activities and may lead to non-compliance with regulatory requirements.

The above challenges compromise E-GP's core objectives of enhancing efficiency in the procurement processes, integrity, accountability and transparency in public procurement. The challenges also pose a risk of non-compliance with the PPDA Act, Regulations and Guidelines.

The Accounting Officer explained that entity prepares a detailed procurement plan outside the EGP system, which captures critical information such as timelines, recommended procurement methods, contract durations, and contract types. This

approach ensures comprehensive planning and monitoring of procurement activities, even in instances where the EGP system may have functional limitations.

Management remains committed to transitioning fully to the EGP system as system functionality improves and continues to ensure that all reports and plans are accurate, timely, and compliant with regulatory requirements.

Recommendation

I advised the Accounting Officer to take up the matter with the PS/ST to review the e-GP and ensure that the above challenges in the e-GP system are addressed.

Conclusion

The evidence obtained from the compliance audit of the Office of the Director Of Public Prosecution 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 Lack of Controls to Monitor NCA 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.

A review of the entity's asset management policy revealed no documented procedures for monitoring NCA utilization. Usage logs, downtime reports, or performance indicators were either incomplete or not maintained.

This lack of monitoring increases the risk of undetected underutilization or misuse of NCAs, leading to inefficient resource allocation and unmeasured service delivery outcomes.

The Accounting Officer undertook to rectify the gaps by updating the asset management policy to include clear procedures for monitoring NCA utilization.

Recommendation

I advised the Accounting Officer to establish and implement an asset management policy with clear procedures for monitoring NCA utilization.

2.2.2 Maintenance of Non-Current Assets

Instruction 16.9.1 of the Treasury Instructions, 2017, requires the Accounting Officer to prepare an annual budget for asset maintenance and ensure regular assessments of NCA functionality, utilization, and physical and financial performance.

No maintenance logs were availed to support documentation of activities, costs, or personnel involved. Additionally, there was no system for tracking maintenance history or forecasting future needs.

This inadequate maintenance of non-current assets has led to reduced asset lifespan and potential service disruptions hence increasing operational costs.

The Accounting Officer undertook to rectify the internal controls by ensuring that comprehensive usage logs and tracking of maintenance history are implemented.

Recommendation

I advised the Accounting Officer to ensure that annual maintenance plans and budgets are prepared and approved to safeguard and maximize the useful life and value of non-current assets.

Conclusion

The evidence obtained from the compliance audit of the Office of the Director of Public Prosecution 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 the ODPP'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 Budget Performance

3.1.1 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 of the Strategic Plan's cost estimates with actual funding over the implementation period indicated that actual funding was 122% of the estimated costs, resulting in over-funding of UGX.61.71Bn (22%). Details are shown in the table below;

Table 2: Showing funding for the Strategic Plan (2020/21-2024/25)

Sn	Classification	Strategic Plan Cost Estimate (UGX Bn)	Actual funding (UGX Bn)	Variance (UGX Bn)	%age Variance
1.	Recurrent - wage	84.54	123.49	-38.95	46
2.	Recurrent - non-wage	146.12	165.29	-19.16	13
3.	Capital Development	54.07	57.67	-3.60	6.6
4.	Total	284.73	346.45	-61.71	21.7

Source: ODPP financial records & Strategic Plan for FYs 2020/2021 to 2024/2025

Funds allocated beyond the actual budget in the Strategic Plan implies that there was supplementary funding without related adjustments to the activities in Strategic Plan. The mismatch undermines the reliability of the Strategic Plan as a tool for guiding implementation of the entity's strategies.

The Accounting Officer explained that, in FY 2024/2025, the ODPP received additional funding to enhance prosecutors' salaries, support witness preparation, facilitate the purchase of vehicles, and enable the recruitment of attorneys, among other interventions.

Recommendation

I advised the Accounting Officer, going forward, to ensure that any supplementary funding is supported by timely revisions to the Strategic Plan and related work plans, to link the additional funds to the revised activities and outputs.

3.1.2 Review of the implementation of the Strategic Plan

An entity's Strategic Plan, which underpins the entity's mandate, forms a basis for the preparation and implementation of the annual work plans so as to deliver on the entity's strategic and overall NDP objectives.

A review of the entity's Strategic Plan, mandate and objectives indicated that ODPP achieved 68% of the indicators, while 32% were not achieved, as shown below;

Table 3: Showing ODPP's Strategic Plan performance for FY 2024/2025

SN	Key Results Areas	Achieved indicators	No of indicators not achieved	Total
1	Objective 1: To examine and prosecute all criminal cases.	9	2	11
2	Objective 2: To recover proceeds of crime)	4	2	6
3	Objective 3: To maintain international cooperation in criminal matters	3	0	3
4	Objective 4: To ensure adherence to criminal prosecution standards	6	3	9
5	Objective 5: (To provide policy direction and ensure the proviso of effective and efficient support service in the ODPP)	9	2	11
	Overall	31	9	40
	% age performance	68	32	

Source: ODPP Strategic Plan for FYs 2020/2021 to 2024/2025

As a result of the failure to achieve all indicators, several activities were either partially implemented or not implemented at all despite receiving more funding than what was projected in the Strategic Plan as listed below;

Table 4: Showing activities in the Strategic Plan that were not implemented

SN	Partially implemented activities	Reason and comment	Management Response
2	Committing new cases for trial to the High Court	Only 23,184 out of 40,501 new cases were committed for trial to the High Court	<ul style="list-style-type: none"> Management attributed the issue to understaffing. Out of a structure of 1,704, only 600 positions are filled. Of the filled, 399 are prosecutors deployed in 149 field stations. Most stations are manned by one prosecutor who sometimes has to appear before three (3) to four (4) judicial officers and sometimes offers services to neighboring districts.
4	Obtaining of land titles for ODPP owned land or office premises	14 out of 50 land titles obtained	<ul style="list-style-type: none"> Two (2) companies were contracted to process the land titles, and the process is ongoing for 53 field stations.
5.	Renovation of ODPP owned offices	11 out of 20 offices renovated	<ul style="list-style-type: none"> The funds availed could only cover 11 offices. The process of

SN	Partially implemented activities	Reason and comment	Management Response
			renovating more offices is ongoing.
	Un Implemented activities		
6	Integration with 5 criminal Justice institution's Management Information Systems	Not implemented.	<ul style="list-style-type: none"> Integration with other institutions needs both the giving and receiving institutions to make adjustments to their information system.
7	Establishment of libraries at 10 regional offices	Not implemented.	<ul style="list-style-type: none"> The required funding was not availed.
8	Development of a witness protection data bank.	Not implemented.	The required funding was not availed.

Source: ODPP Strategic Plan for FYs 2020/2021 to 2024/2025

Failure to fully implement all planned strategic objectives implies that the entity's ability to fully deliver on its mandate was hampered hence affecting service delivery to the intended beneficiaries.

Recommendation

I advised the Accounting Officer to reassess the unimplemented activities, and roll over those that remain relevant to the subsequent Strategic Plan for implementation.

3.1.3 Alignment of the entity's plans and budgets to the 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.

Section 12(7) of the PFMA, Cap. 171 provides that the annual budget shall also be accompanied by a certificate of compliance of the annual budget of the previous financial year issued by the National Planning Authority.

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 FY 2024/2025 assessment report issued by the National Planning Authority (NPA) revealed that overall, the entity's performance of the BFP and Annual Budget (results level assessment) was 70.5% compliant in relation to delivering NDP III outputs through the use of corresponding output indicators.

This performance was attributed to the fact that the half-year annual budget outturn only 45% of the approved annual budget, coupled with the reprioritization of resources towards recurrent expenditure.

The partial compliance of 70.5% indicates that ODPP may not be fully delivering on its planned outputs and outcomes under NDP III. This could result in reduced effectiveness in achieving the intended impact of the NDP III's programs.

Recommendation

I advised the Accounting Officer to develop measures to ensure that future Budget Framework Papers (BFPs) and Annual Budgets are closely aligned with the National Development Plan.

3.2 Warranting of funds/ Revenue performance

3.2.1 Performance of Non-Tax Revenue

A review of the approved Non-Tax Revenue (NTR) estimates for the financial year 2024/2025 revealed that ODPP budgeted to collect UGX.60Mn. However, actual collections amounted to UGX.1.61Bn, significantly exceeding the approved estimate. Further review indicated that revenue from courts and fines, which generated the highest amount of UGX.1.49Bn, was under budgeted as shown in table below;

Table 5: Showing ODPP's NTR performance

Revenue source	Budgeted revenue (UGX Bn)	Actual revenue (UGX Bn)	Variances (UGX Bn)
Court fines and fees	0.06	1.49	-1.43
Other property income	0	0.11	-0.11
Sale of goods and services	0	0.01	-0.01
Total	0.06	1.61	-1.55

Source: ODPP NTR records FY 2024/2025

Over collection of NTR at vote level may be an indication that the NTR targets were set too low compared to the entity's revenue potential.

The Accounting Officer explained that the UGX.60Mn budget was mainly based on revenue from sale of bids. However, during the financial year ODPP collected revenues from sale of publications, asset recovery, and disposal of items and collections from concluded government convictions from proceeds of crime.

Recommendation

I advised the Accounting Officer, going forward, to ensure that proper revenue assessments are conducted to support more realistic targets and revenue budgets.

3.2.2 Performance of GoU warrants

During the financial year 2024/25, Parliament appropriated a total of UGX.86.21Bn constituting recurrent expenditure of UGX.70.88Bn and UGX15.34 for capital development expenditure.

Of the recurrent budget, UGX.69.07Bn was warranted and UGX.13.74Bn in respect of the capital development budget. This led to an overall variance of UGX.3.40Bn. Details in the table below;

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

Classification	Revised Budget (UGX Bn)	Amount warranted (UGX Bn)	Release Variance (UGX Bn)	% Release Variance
Recurrent (wage)	32.46	32.46	0	-
Recurrent (non-wage)	38.41	36.61	1.8	5%
Capital Development	15.34	13.74	1.6	12%
Total	86.21	82.81	3.4	4%

Source: ODPP financial records FY 2024/2025

Failure to provide funds for activities that were budgeted for negatively affected their implementation and achievement of the expected services. The following key activities in the table below were not implemented as a result of the budget shortfall;

Table 7: Showing ODPP's partially funded activities

Sn	Activities/ Purpose	Amount not warranted (UGX Bn)	Audit Comment	Management Response
1.	Maintenance of Assets and equipment.	1.08	<ul style="list-style-type: none"> ODPP experienced a budget cut of UGX.1.08Bn, the entity could not adequately maintain ICT equipment. 	<ul style="list-style-type: none"> The entity was unable to maintain ICT equipment in one quarter.
2.	Construction of the 1 st Phase of the Prosecutors Academy at Nakasongola	0.54	<ul style="list-style-type: none"> ODPP budgeted UGX.1.24Bn for construction works for the 1st Phase of the Prosecutors Academy at Nakasongola out of which UGX.70Mn was released while UGX.0.54Mn was not released. 	<ul style="list-style-type: none"> Phase one covered the fencing of the five (5) acres of land, the guard house, gate, toilet and staff quarters. The Fencing is complete and works are ongoing at the site.
3.	Renovation of offices for Resident State Attorneys (8 offices).	0.27	<ul style="list-style-type: none"> Although ODPP budgeted UGX.800Mn for renovation of eight (8) offices for Resident State Attorney's, UGX.270Mn was not released. 	<ul style="list-style-type: none"> In the FY 2024/2025, the following offices and residences were renovated: Amuru, Dokolo, Moyo, Pader, Hoima, and Lira RSA offices, and Pader and Kalangala RSA residences.
4.	Procurement of light ICT hardware	0.28	<ul style="list-style-type: none"> ODPP budgeted UGX.2.4Bn out of which UGX.2.12Bn was released leaving a balance of UGX.0.28Bn 	<ul style="list-style-type: none"> Management reduced the quantities of the ICT equipment procured, to fit within the available funds.
5.	Consultancy services for	0.17	<ul style="list-style-type: none"> ODPP budgeted UGX.270Mn for consultancy services, 	

Sn	Activities/ Purpose	Amount not warranted (UGX Bn)	Audit Comment	Management Response
	capital projects		however, only UGX.100Mn was released.	
6.	Procurement of light vehicles	0.09	<ul style="list-style-type: none"> ODPP budgeted UGX.7Bn for procurement of light vehicles out of which UGX.6.9Bn was released. However, the unreleased UGX.89Mn did not affect the procurement of the vehicles. 	<ul style="list-style-type: none"> 33 vehicles were procured for field stations and the UGX.89Mn that was not released, would not be adequate to purchase a new vehicle.
7.	Classified Expenditure	0.73	<ul style="list-style-type: none"> ODPP budgeted UGX.1.8Bn out of which UGX.1.07Bn was released. 	<ul style="list-style-type: none"> This was caused by inadequate releases.
	Total	3.16		

Source: ODPP financial records FY 2024/2025

The under release of funds resulted in delayed or non-implementation of several planned activities. This affected service delivery given that some activities remained pending or were partially executed. In some cases, however, the under release had no impact as all planned activities were carried out.

Recommendation

I advised the Accounting Officer to put in place mechanisms, including the revision of workplans, to ensure that planned activities match the available resources. Incomplete activities should be re-assessed, and if found relevant, rolled over for implementation in the subsequent financial year.

3.2.3 Utilization of GoU Warrants

Out of the total warrants of UGX.82.81Bn received during the financial year, ODPP spent UGX.81.7Bn, representing an absorption rate of 98%, and leaving unspent funds amounting to UGX.1.11Bn. The table below refers;

Table 8: Showing utilization of GoU warrants

Classification	Amount Warranted (UGX Bn)	Amount Spent (UGX Bn)	Amount unspent (UGX Bn)
Recurrent (wage)	32.46	31.63	0.83
Recurrent (non-wage)	36.61	36.49	0.12
Capital Development	13.74	13.58	0.16
Total	82.81	81.7	1.11

Source: ODPP financial records FY 2024/2025

Out of the UGX.1.11Bn that remained unutilised, UGX.0.834Bn (75%) was meant for payment of salaries across a number of budget outputs in anticipation of promotion of Assistant DPPs to senior Assistant DPPs, regularization of appointment for office typists, office attendants, drivers and officers on leave without pay and UGX.0.115Bn (10%) was meant for payment of pension and gratuity for staff who passed on yet their documentations had not been completed for them to join the payroll. Refer to the table below for details;

Table 9: Showing under-utilisation of warrants

SN	Activities affected the underutilization	Warrants not Utilized (UGX Bn)	Audit comment
1.	Payment of staff salaries (including statutory salaries)	0.834	<ul style="list-style-type: none"> The unspent balances were meant for payment of salaries in anticipation of promotion of Assistant DPPs to Senior Assistant DPPs. In addition, funds had been budgeted for salaries following the regularization of the appointments for office typists, office attendants, drivers and officers on leave without pay.
2.	Payment of pension and gratuity	0.115	<ul style="list-style-type: none"> The unspent balances on pension and gratuity were meant for staff who passed on during the year and their documentations had not been completed for them to join the payroll.
3.	Construction of regional RSA offices.	0.071	<ul style="list-style-type: none"> The ODPP awarded contracts at costs lower than the budgeted amounts. Therefore, the unspent balances did not affect the implementation of planned activities.
4.	Procurement of light vehicles.	0.063	<ul style="list-style-type: none"> The unspent balances were as a result of procuring motor vehicles at lower costs than what was anticipated/ budgeted.
5.	Procurement of light ICT hardware.	0.019	<ul style="list-style-type: none"> The unspent balances were as a result of procurement of the planned items at slightly lower costs than anticipated/ budgeted.
6.	Others	0.008	<ul style="list-style-type: none"> These were small residual balances on several budget lines.
	Total	1.11	

Source: ODPP PBS reports and accountability records for FY 2024/2025

Under-utilisation of funds implies that there were weaknesses in planning and the execution of planned activities such as, promoting Assistant DPPs to Senior Assistant DPPs, and the regularization of appointment for office typists, office attendants and drivers. The failure to fully utilise the availed funds may result in the failure to achieve the intended objectives for which funds were released.

The Accounting Officer explained that the position of Senior Assistant DPP was advertised and was awaiting shortlisting. In addition, 20 office attendants had

subsequently been appointed, while interviews for office typists, ICT Officers and drivers were still pending. The office also had four (4) officers on leave without pay.

Recommendation

I advised the Accounting Officer to expedite the processing of promotions, regularisation of appointments to ensure that, in future, the staffing structure is appropriate and that salaries are paid. Further, management should expedite the completion of documentation of deceased staff so that they can be paid their pension benefits.

3.2.4 Implementation of funded activities

I assessed the extent of implementation of activities for which funds were availed and utilised. A total of 14 outputs with 78 key activities worth UGX.81.71Bn were assessed, and noted the following;

- Twelve (12) outputs with 68 activities and expenditure worth UGX.56.16Bn were fully implemented.
- Two (2) outputs with 10 key activities worth UGX.25.55Bn were partially implemented. Out of the 10 activities, the entity fully implemented eight (8) activities, while two (2) key activities, mostly prosecution of cases, were partially implemented.
- The entity implemented two (2) construction projects worth UGX.0.9Bn outside the workplan.

a) Partially implemented activities

Two (2) activities were partially implemented as a result of funding shortfalls, and over ambitious targets. The details of the partially implemented activities are shown in the table below;

Table 10: Showing a sample of partially implemented activities

SN	Activity	Audit Comments	Management response
1.	Procurement of 40 motor vehicles	<ul style="list-style-type: none"> • Whereas the ODPP planned to procure 40 motor vehicles, only 32 vehicles were procured. • By the year-end, UGX.6.85 Bn had been spent, but only 32 vehicles had been delivered by the time of the audit. 	<ul style="list-style-type: none"> • The 32 vehicles procured were what the released funds could cover.
2.	Prosecution of Various cases	<ul style="list-style-type: none"> • ODPP planned to prosecute 2,000 cases but managed to conclude only 442. • ODPP planned to prosecute 1,500 criminal cases by the end of the financial year. However, only 647 cases were prosecuted. 	<ul style="list-style-type: none"> • The targets set were too ambitious

SN	Activity	Audit Comments	Management response
		<ul style="list-style-type: none"> 10,000 new gender-related criminal cases were planned to be sanctioned for prosecution. However, only 5,723 cases were sanctioned. <p>I was unable to determine the number of cases in which prosecution was still ongoing and was yet to be concluded.</p>	

Source: ODPP PBS reports and accountability records for FY 2024/2025

The partial implementation of planned activities implies that the intended objectives were not fully attained.

Recommendation

I advised the Accounting Officer to set more realistic targets in the workplan, including targets and performance indicators, for case prosecutions clearly disaggregating targets at the different stages of prosecutions such as case preparation, court proceedings (trial or plea negotiations) and case conclusion and closure. This will ensure that targets are aligned to each stage of the cases rather than just stating the overall 'cases prosecuted' as a target.

b) Implementation of unfunded activities

I reviewed the activities implemented during the year and observed that management made payments amounting to UGX.0.9Bn for activities that were not in the approved work plan and, therefore, were not funded. The table below refers;

Table 11: Showing the activities implemented outside the work plan

Sn	Activity	Amount Spent (UGX Bn)	Audit Comments
1	Construction of the RSA offices in Katakwi and Yumbe districts.	0.9	The activities were not funded, however, these were implemented.
	Total	0.9	

Source: ODPP PBS reports and accountability records for FY 2024/2025

Payment for unfunded activities negates the purpose of planning, leads to diversion of funds and may stifle available resources to implement planned activities and thereby affecting service delivery.

The Accounting Officer explained that management made some efficiency savings from the construction budget to cover construction of Katakwi RSA offices and Yumbe districts.

Recommendation

I advised the Accounting Officer, going forward, to ensure that all activities implemented are included in the approved workplan and approved before execution to ensure that fund are efficiently used.

3.3 Findings from the review of Performance reporting

3.3.1 Inaccuracies in submitted quarterly performance reports

Section 43(3) of the PFMA, Cap. 171 states that an Accounting Officer shall enter into an annual budget performance contract with the Secretary to the Treasury, which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year.

A review of the annual work plan, and the fourth-quarter cumulative vote performance report revealed inconsistencies in the reporting on performance for non-tax revenue as indicated in the table below;

Table 12: Showing inaccuracies on reported performance targets of sampled outputs

SN	Activity as reported in the Q4 performance plan	Verified status of the activity	Management Response
1.	Procured 32 Motor vehicles	<ul style="list-style-type: none">As of 30th June 2025, only 15 motor vehicles had been delivered.The remaining vehicles were delivered after the end of the financial year. Implying that the status as reported in the Q4 report was not accurate.	The Accounting Officer explained that by the end of FY 2024/25, 15 pickups had been delivered. The remaining vehicles were delivered later under Letters of Credit secured at the close of the financial year. In total, 33 vehicles were delivered and distributed
2.	Procured 100 power stabilizers	<ul style="list-style-type: none">ODPP signed the contract to procure power stabilisers on 4th June 2025.The power stabilizers had not been delivered at the time of audit (5th September 2025). Implying that the status as reported in the Q4 report was not accurate.	
3.	Construction of Regional Offices at Moroto is ongoing.	<ul style="list-style-type: none">The construction contract was signed on 19th June 2025 and the site was handed over to the contractor 26th June 2025.	The site was handed over to the contractor on 26/06/2025. The site is at ring beam level

SN	Activity as reported in the Q4 performance plan	Verified status of the activity	Management Response
		Implying that the status as reported in the Q4 report was not accurate.	
4.	Construction of Resident State Attorney Offices in Bugiri ongoing.	<ul style="list-style-type: none"> Bugiri RSA office was handed over to the contractor on 3rd July 2025 after the FY had ended. <p>Implying that the status as reported in the Q4 report was not accurate.</p>	<ul style="list-style-type: none"> Management acknowledged that Bugiri was handed over in July as a result of delays arising out of late release of funds, delays in clearance of contracts and lengthy procurement processes.
5.	Work on the first phase of the Prosecutors Academy at Nakasongola is on-going.	<ul style="list-style-type: none"> The contract was signed on 20th June 2025 with the start date of 10th July 2025 and end date of 10th July 2026. 	<ul style="list-style-type: none"> The construction of a fence, guard house, toilet, gate and servant quarters are in final stages and still on schedule.
6.	71,456 new general casework cases sanctioned.	<ul style="list-style-type: none"> I noted that 82,743 new general casework cases were sanctioned. 	<ul style="list-style-type: none"> The targets were based on our performance in the previous FY which was our base year. The Institution was able to meet the target above through Court sessions, daily hearings, plea bargain sessions which enabled us to perform outstandingly.
7.	116,196 new general casework criminal cases perused.	<ul style="list-style-type: none"> From the review of the annual report, 130,425 new general casework criminal cases were perused. <p>The reported performance differs from the actual assessed performance, indicating that there are errors in reporting.</p>	<ul style="list-style-type: none"> We had a number of Court sessions, plea bargain sessions, daily hearings in quarter 4. This explains the over performance and there was no overstating of figures.

Source: ODPP Vote performance reports for FY 2024/2025

The above inconsistencies in reporting are attributed to weaknesses in evidence-based systems or other controls for validating data on reported achieved targets. This may result in stakeholders being misinformed about the performance of the implemented activities.

Recommendation

I advised the Accounting Officer to strengthen systems for data collection, verification and validation to ensure that reported performance information is accurate.

3.3.2 Failure to undertake 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.

However, I noted that ODPP does not have an annual Monitoring and Evaluation framework, and as a result specific monitoring and evaluation reports were not in prepared.

The absence of an annualized M&E framework implies that ODPP lacks a structured mechanism to track progress, assess performance, and support timely decision-making on an annual basis.

The Accounting Officer explained that the ODPP for the previous Strategic Plan 2020/21 – 2024/25 had an annualized Monitoring and Evaluation (M&E) results framework annexed to the Strategic Plan (Pages 77-87) as a mechanism for tracking progress, assessing performance and supporting decision-making.

In the new plan, the ODPP has developed Monitoring and Evaluation (M&E) Plan to track performance and inform decision-making on an annual basis.

Recommendation

I advised the Accounting Officer to develop and operationalize an annualized Monitoring and Evaluation framework.

3.4 Results of physical inspection of construction works

I undertook physical inspections of ongoing construction works to confirm if they were being carried out in accordance with the building designs, and to assess progress of works against the timelines in the contracts and observed a number of irregularities as summarised in the table below;

Table 13: Showing the results of inspection

No	Activity inspected	Expenditure/ Cost (UGX Bn)	Findings from physical site inspection
1	Resident State Attorney's office at Yumbe Contractor: Tiabsa Services Ltd Contract Sum: 434,989,855 Amount paid to-date: 79,670,546	0.435	Construction of the RSA office building and guard house was on-going. <ul style="list-style-type: none">No proof of approval of the building plans.No building permit.No visible personal protective equipment or safety measures for workers. Conclusion The project was still on schedule.

No	Activity inspected	Expenditure/ Cost (UGX Bn)	Findings from physical site inspection
	Contract Start date: 17/07/2025. Expected Completion date: 17/07/2026.		
2	Resident State Attorney's office at Oyam Contractor: Spark Technical Services Limited Contract Sum: UGX.426.98Mn Amount paid to-date: Nil Contract Start date: 26/05/2025. Expected Completion date: 26/05/2026.	0.427	Construction of RSA office building, fence, main gate, paving of the parking and walkways, a guard house, supply of furniture and installation of CCTV cameras. <ul style="list-style-type: none"> No proof of approval of the building plans. No building permit. No land title or other proof of ownership of land.
3	Prosecutor's Academy at Nakasongola Contractor: Spark Technical Services Limited Contract Sum: UGX.481.02Mn Amount paid to-date: UGX.135.27Mn Start Date: 10 th July 2025 Expected Completion Date: 10 th January 2026 Time Spent: 3 Months	0.481	Scope of works include construction of a boundary wall, guard house, four stance toilet, three (3) roomed boy's quarter, water drilling and elevation of water tank <ul style="list-style-type: none"> No proof of approval of the building plans No building permit. No visible personal protective equipment or safety measures for workers.
4	Regional Office of the DPP at Luwero Contractor: Eleven Steps Co. Ltd Contract Sum: UGX.522.08Mn Amount paid to-date: UGX.165.39Mn Start Date: 15/05/2024. Expected Completion Date: 15/05/2025.	0.522	Construction of the Regional ODPP Office, installation of CCTV cameras, Supply of office furniture, external works (parking and walkways) and Chain Link Fencing. <ul style="list-style-type: none"> Although the contractor was expected to have completed all the works by 15th May 2025, I noted that this was not achieved since the contractor was still on site at the time of physical inspections (30/10/2025). No proof of ownership of land/ land title for where the offices were being constructed.
5	Resident State Attorney's office at Bugiri Contractor: Arch Techo Crafts Limited Contract Sum: UGX.436.48Mn Amount paid to-date: Nil	0.436	Construction of RSA office building, fencing and main gate, works on a parking and walkways, a guide house, supply of furniture and installation of CCTV cameras. <ul style="list-style-type: none"> No building permit was available at the time of inspection. At the time of inspection, all construction activities were temporarily suspended due to

No	Activity inspected	Expenditure/ Cost (UGX Bn)	Findings from physical site inspection
	Start Date: 03/07/2025 Expected Completion Date: 03/07/2026.		the absence of the requisite work permit, meaning the site is inactive. <ul style="list-style-type: none"> No proof of ownership of land/ land title for where the offices were being constructed.
6	DPP Regional Office at Moroto Contractor: Arch Techo Crafts Limited Contract Sum: UGX.567.54Mn Amount paid to-date: Nil Start Date: 27/06/2025 Expected Completion Date: 27/06/2026	0.567	Construction of Regional Office building sanitary facilities, fencing and main gate, parking, walkways, a guide house, supply of furniture and CCTV cameras. <ul style="list-style-type: none"> No proof of approval of the building plans and receipt of a building permit. No proof of ownership of land such as a land title.
	Total	2.868	

Source: Site inspections by OAG

Delayed completion of construction activities/works delays utilisation of the structures which impacts negatively on service delivery to the citizenry.

Recommendation

I advised the Accounting Officer to obtain approvals for building plans for the ongoing construction projects and secure land titles to the land on which construction is being undertaken in order to avoid future land ownership disputes and potential compensation claims.

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 audit 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 the ODPP 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	Partially Implemented	Not implemented
Report of the Committee on Public Accounts- Central Government on the Auditor General's Report for the Financial Year 2020/2021	4	1	3	0

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.



Edward Akol
AUDITOR GENERAL
KAMPALA

23rd December, 2025

SECTION 5: FINANCIAL STATEMENTS