THE REPUBLIC OF UGANDA

OFFICE OF THE AUDITOR GENERAL

FOLLOW UP REPORT ON THE STATUS OF IMPLEMENTATION OF THE AUDITOR GENERAL'S RECOMMENDATIONS FOR THE VALUE FOR MONEY AUDIT REPORT ON THE MANAGEMENT OF ACCOMMODATION BY UGANDA POLICE FORCE (UPF)



A REPORT BY THE AUDITOR GENERAL
FINAL REPORT

NOVEMEBER 2024

AUDITOR GENERAL'S MESSAGE

21st November 2024

The Rt. Hon. Speaker of Parliament
of Uganda
Kampala

FOLLOW UP REPORT ON THE STATUS OF IMPLEMENTATION OF AUDIT RECOMMENDATIONS ON THE VALUE FOR MONEY AUDIT ON MANAGEMENT OF ACCOMMODATION BY UGANDA POLICE FORCE (UPF)

In accordance with Article 163(3) of the Constitution of the Republic of Uganda 1995 (as amended), I hereby submit my Follow up Report on the Value for Money Audit I undertook on The Management of Accommodation by Uganda Police Force.

I have completed my follow up and issued specific recommendations concerning my follow up.

I would like to thank the staff of the Uganda Police Force (UPF) for the assistance offered to my staff during the period of the audit.



Edward Akol
AUDITOR GENERAL

25th November 2024

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LIST OF ACRONYMS

Acronyms	Meaning
AIDS	Acquired Immune Deficiency Syndrome
ASP	Assistant Superintendent of Police
CID	Criminal Investigations Department
CP	Commissioner of Police
DPC	District Police Commander
FY	Financial Year
HIV	Human Immunodeficiency Virus
IGP	Inspector General of Police
INTOSAI	International Organization of Supreme Audit Institutions
JLOS	Justice Law and Order Sector
LC	Letter of Credit
Mn	Million
NAADS	National Agricultural Advisory Services Programme
OAG	Office of the Auditor General
OC	Officer in Charge
PAC	Public Accounts Committee
PDM	Parish Development Model
PSO	Police Standing Orders
PTS	Police Training School
SOPs	Standard Operating Procedures
UGX	Uganda Shillings
UHRC	Uganda Human Rights Commission
UPF	Uganda Police Force

EXECUTIVE SUMMARY

Introduction

In December 2012, the Office of the Auditor General issued a report on the Management of Accommodation by Uganda Police Force (UPF) and submitted the report to Parliament.

Key issues noted and recommendations made in the said report included among others, the insufficient residential and office accommodation for the Police staff, which stood at a ratio of 1 house accommodating 2 police officers with most families sharing small rooms in housing units and uniports which are dilapidated. In addition, the hygienic conditions in most of these places of accommodation were found to be disgraceful, characterized by old faulty sewerage and water systems, poor electrical installations and absence of a systematic garbage disposal mechanism.

The Office of the Auditor General (OAG) decided to undertake a follow-up of the 2012 Audit to ascertain the extent to which the Uganda Police Force have implemented the Auditor General's recommendations, as it would have a great deal of impact on the welfare of the Staff of the Force.

Scope of the follow-up

The previous audit covered three (3) financial years starting from July 2008 to June 2011 and the report published in February 2012. The overall objective of the follow up was to assess the extent to which Uganda Police Force acted on the findings and implemented recommendations in the previous audit report of the management of accommodation challenge from 2012 to date (2024).

Summary of the extent of implementation of the Auditor General's Recommendations of the Previous Audit Report by the UPF arising from the follow-up

I observed that the UPF has made efforts towards implementing the Auditor General's (AG's) recommendations regarding the management of Accommodation in the Police Force. I noted that out of 12 key audit recommendations made by the Auditor General in his previous report;

i None was fully implemented,
ii 12(100%) recommendations were partially implemented,
iii No recommendation was Not Implemented/overtaken by events/ Not assessed.

The following achievements have been observed following audit review of the previous report issued in 2012 towards management of accommodation in the Uganda Police Force;

i. As of November 2024, the Uganda Police Force has made significant strides in addressing the housing crisis in the Police Force. This progress is evidenced by the completion of numerous housing projects, including 420 apartments in Naguru and additional units across various regions.
ii. The reliance on in-house engineering support from the Police Force has notably accelerated project timelines, reducing construction periods from 2-3 years to 6-8 months.

However, despite these advancements made, challenges still exist in regard to provision of housing accommodation in the Uganda Police Force, as explained below;

i. At the time of reporting in November 2024, 53.1% of the 38,460 entitled officers remain without adequate accommodation. Many officers are forced to live in substandard conditions that pose safety risks, highlighting a persistent housing crisis exacerbated by ongoing recruitment efforts aimed at achieving a UN-recommended police-to-population ratio.

ii. Funding constraints continue to impede progress, with delays in disbursement affecting the completion of vital construction projects. The need for more housing units is urgent, particularly as recruitment efforts continue to increase.

iii. While initiatives have been launched to clear unauthorized occupants from barracks and improve management practices through enforcement of Standard Operating Procedures, these measures have not fully resolved the accommodation issues faced by police personnel.

Overall Conclusion

The management of accommodation for police officers in Uganda reflects a continuous progress in addressing key challenges to achieving their desired goals. The report reveals that all the 12 key recommendations (100%) were partially implemented.

While the Uganda Police Force has demonstrated a commitment to improving housing conditions through ongoing construction and renovation projects, significant gaps remain. Addressing funding challenges and enhancing management practices will be crucial for ensuring that all entitled officers can access safe and adequate housing. Continued investment and strategic planning are essential to meet the growing demands of the force and improve overall welfare for police personnel across Uganda.

Specific Recommendations

The Accounting Officer of Uganda Police Force should ensure that;

i. All recommendations that were not fully implemented should be implemented
ii. Prepare an action plan to provide a clear road map and tracking, and monitor the implementation process of the audit recommendations.



Edward Akol
AUDITOR GENERAL

25th November 2024

CHAPTER ONE

1.0 INTRODUCTION

In December 2012, the Office of the Auditor General issued a report on the Management of Accommodation by Uganda Police Force and submitted the report to Parliament. The key issues highlighted and recommendations made in the said report related to;

i. Allocation of Accommodation in the Police Barracks,
ii. Gazetted Officers staying in the Barracks,
iii. Maintenance of Police Buildings,
iv. Inspection of Barracks Quarters.

The Office of the Auditor General (OAG) made recommendations following issuance of the 2012 audit report with the expectation that if implemented, they would address the identified performance gaps concerning the challenges regarding management of accommodation in the Uganda Police Force. The Auditor General (AG) undertook a follow up of previous audit findings and recommendations to establish the extent to which the actions implemented by the Uganda Police Force (UPF) basing on the findings and recommendations had solved the challenge of management of accommodation in the Uganda Police Force (UPF).

The Auditor General deemed it necessary to carry out a follow up despite before the reporting having been discussed by Parliament in order to provide Parliament with a more up to date status.

1.1 Motivation

The Uganda Police Force strategic policing plan 2020/21 to 2024/25 indicates that the proportion of entitled staff accommodated has not changed since 2015 despite having envisioned a rise to 65% by 2020. The plan shows that the Force had a 3,550 housing units countrywide and a few rented facilities, which were accommodating 9,103(21%) out of the 43,052 entitled officers resulting into a shortage of 13,240 housing units[1]. **Appendix III** refers.

Some of the officers rent their own houses, construct temporary shelters within the barracks, stay in relief houses (uniports and tents) or share the available small rooms. This is not conducive for family life and predisposes children to sexual abuse and harassment due to lack of privacy.

A recent study by Uganda Human Rights Commission (UHRC) titled 'Squeezing water out of a stone' conducted between February and July 2022 in 75 districts showed the dire conditions of police welfare and accommodation in most of the districts visited.

The study also shows that a number of police officers were living up to more than 8kms away from their duty stations yet the Force was not providing them with transport. This affected the availability of personnel at the workplaces for efficient service delivery.

[1] Uganda Police Force Strategic policing plan 2020/21-2024/25 (https://www.upf.go.ug/download/upf-strategic-policing-plan-2020-21-2024-25/)

The study further shows that most of the police stations or posts upcountry had office structures that were in a sorry state and lacked space for offices such as for CID, Field Force Unit, Child and Family Protection Unit, armoury, exhibit store, radio room, suspects' cells, health unit and CCTV room. Some police units had improvised with arms chests in lieu of the armoury and grass-thatched huts in lieu of permanent structures.

According to The Independent online paper[2] of 28th of April 2022 and the Global Press Journal[3] of 22nd September 2022, Kalali Steven, a human rights lawyer, had sued Government over allegations of failure to provide police officers with adequate and decent housing. He says this is a violation of their rights, as established by the section XIV of the country's 1995 Constitution, which entitles all Ugandans to "decent shelter."

[2] https://www.independent.co.ug/lawyer-sues-government-over-dilapidated-police-housing-units/

[3] https://globalpressjournal.com/africa/uganda/think-situation-soon-resign/

CHAPTER TWO

2.0 METHODOLOGY OF THE FOLLOW UP

This follow-up audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Performance Auditing Standards and the Value for Money Auditing guidelines prescribed in the Office of the Auditor General (OAG) VFM audit manual. The standards require that the audit be planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner.

2.1 Scope of the follow-up

The previous audit covered three (3) financial years (FY) starting from 2008/9 to 2010/11. The follow-up thus evaluated progress made by the Uganda Police Force and roles played by other stakeholders such as Ministry of Internal Affairs, in improving management of accommodation in the UPF.

2.1.1 Follow up Audit Objective

The main objective of the follow-up was to assess the extent to which Uganda Police Force acted on the findings and recommendations in the previous audit report and if the management of accommodation challenge was solved.

2.1.2 Specific Follow up Audit Objectives

i. To examine the corrective actions and extent to which UPF implemented the recommendations in the 2012 VFM audit report issued by the Auditor General.
ii. To establish whether the actions had the desired impact in addressing the management of accommodation in the Uganda Police.
iii. To assess whether any new recommendations are needed to address the challenge of management of accommodation in the Uganda Police Force in light of current developments.

2.2 Data Collection Methods

The Auditor General requested Uganda Police Force to provide ta written update on the actions it had taken on the findings and recommendations together with the supporting evidence. In order to verify the information submitted, the audit team relied on the following data collection methods:

Document review

The team reviewed all documents availed as evidence to support the actions taken by UPF and other stake holders to improve police accommodation were reviewed. A list of documents reviewed is attached as **Appendix I**

Interviews

The team conducted interviews with various officials from the Police Headquarters**,** Kampala Metropolitan (Ntinda, and Naguru) and Luwero barracks/stations. The list of officers interviewed is attached as **Appendix II.**

Inspections

The team visited a sample of barracks such as the police headquarters, Kampala Metropolitan (Ntinda and Naguru) and Luwero barracks [4]between April and August 2024 to see how the entitled officers were accommodated.

2.3 ASSESSMENT CRITERIA FOR THE LEVELS OF IMPLEMENTATION OF FOLLOW UP AUDIT RECOMMENDATIONS

The Follow-up audit examined the recommendations or findings/ observations made in the previous VFM audit. The previous recommendations or observations were used as a benchmark/ criteria for the follow-up. In addition, commitments made by the entity in the response to the issued audit recommendations of the original VFM audit report were also used as a basis for the assessment. The levels of implementation of recommendations and factors considered when ranking implementation levels are indicated in the table below;

Table 1: Showing the Assessment criteria for levels of implementation of the follow up audit recommendations

Implementation Levels	Criteria/ Factors to consider for implementation status
Fully Implemented	When there is sufficient, relevant and appropriate evidence to support all responses by the entity on the actions taken on the recommendation by the AG.
Partially Implemented	When there is some appropriate and relevant evidence to support the implementation, but not all elements of the recommendation is addressed.
Not Implemented	When there is no sufficient, relevant and appropriate evidence to support all responses or the available evidence does not support meaningful conclusion about the extent of implementation of the recommendation.
Overtaken by Events	When the recommendation made has been overtaken by events/ other circumstances hence making it not to be relevant or having less impact at that particular time.
Not Assessed	Where the implementation of the recommendation might take time/ is in the process of implementation but there is no indicator that can be measured.

Source: *OAG Audit recommendation tracking system/ OAG assessment criteria*

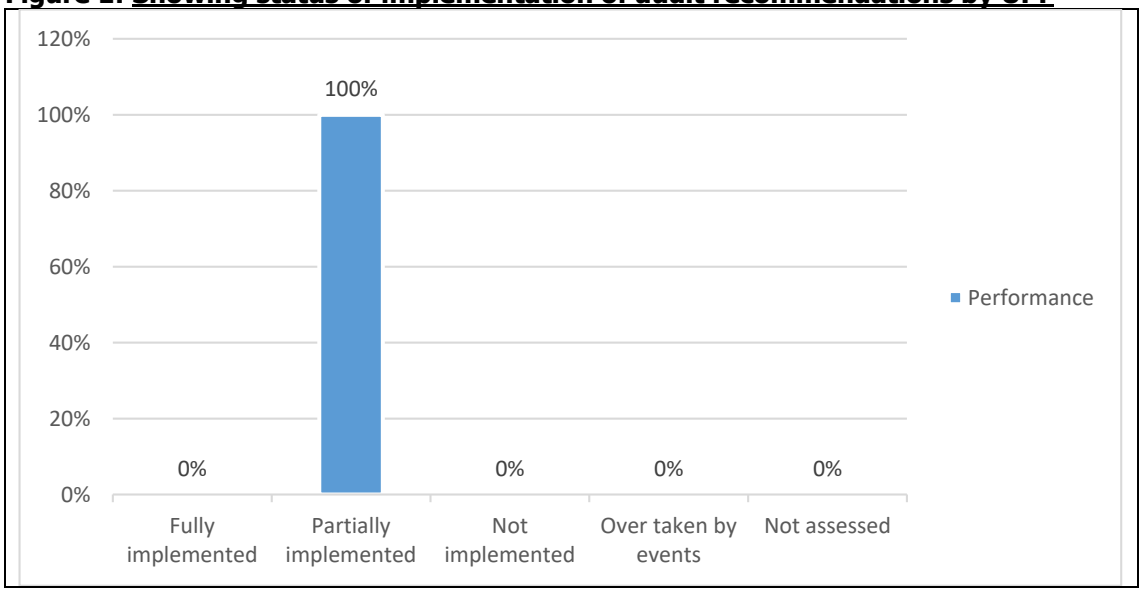
[4] These Barracks had received the most accommodation interventions within the Uganda Police Force.

CHAPTER THREE

3.0 SUMMARY OF AUDITOR GENERAL'S FINDINGS AND RECOMMENDATIONS OF THE PREVIOUS AUDIT REPORT, AND ACTIONS UNDERTAKEN BY MANAGEMENT OF UGANDA POLICE FORCE

Although Uganda Police Force made efforts to implement Auditor General's recommendations, some performance gaps still exist and further actions are required by management. Out of 12 key audit recommendations made by the Auditor General in his previous report, all the 12(100%) were partially implemented while none was fully implemented/Not Implemented. A summary of the status is presented in the Figure 1 below and the detailed discussion of the progress made towards addressing key issues in the previous value for money audit report, as well as areas for further improvement, is presented in sections 3.1-3.4

Figure 1: Showing status of implementation of audit recommendations by UPF



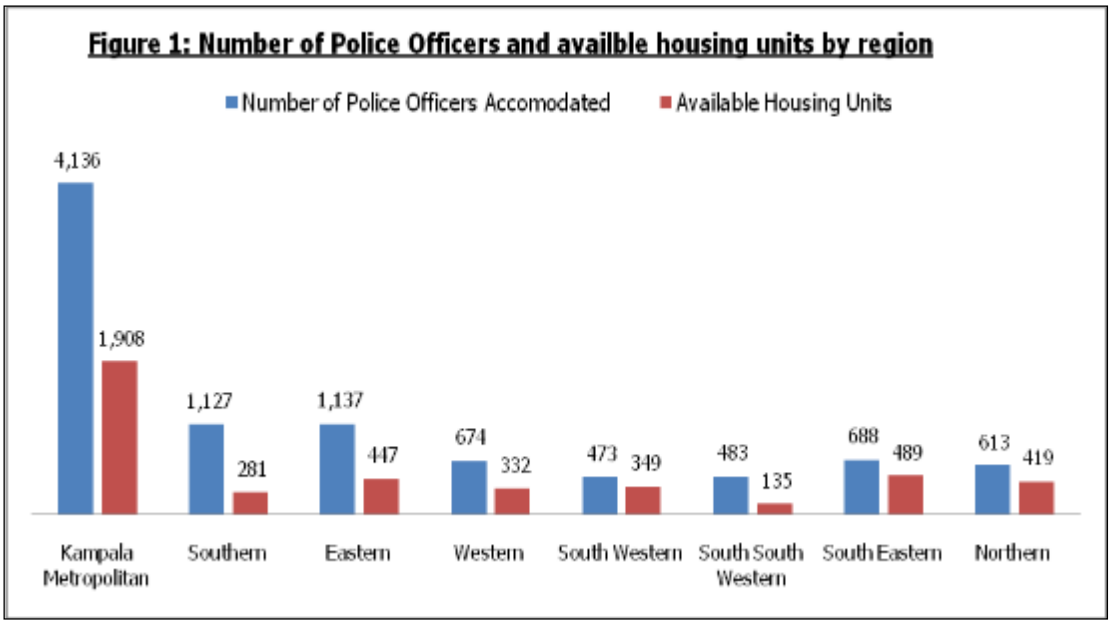
Source: OAG verification of UPF responses

3.1 Allocation of accommodation in the Police Barracks

The previous audit report indicated that despite a legal entitlement to accommodation for officers below the rank of Assistant Superintendent of Police, only 9,331(24%) out of the 38,460 eligible officers were housed in 4,503 housing units that were available. This resulted into 29,129 eligible officers not to have been housed at that time.

The analysis of those provided with accommodation also indicated that the number of housing units was not matched with the number of police officers in the respective stations. Only 4,503 housing units were available for those officers to share at a ratio of 1 house to 2 officers.

A summary of staff against available housing units is shown in figure 1 below;



Source: *OAG analysis of data from UPF Barracks Administration Department 2012 VFM report*

In extreme cases, we noted that some female police officers in Arua and Ntinda were sharing accommodation with male colleagues in the same house. In some of the stations, like Nsambya, Ntinda, Tororo and Masindi, kitchens had been converted into accommodation units and allocated to police officers for accommodation.

The inadequate provision of accommodation was attributed to the following factors;

3.1.1 Standard of Workmanship of some Construction Projects

The audit established that the standard of works on some structures was poor with the slabs for some of the units constructed having exposed aggregate stones while other structures were made of poor quality materials like timber and iron sheets and were inhabitable while others where brought down by wind.

Some of the structures built in Ntinda barracks were not occupied because the storm water flows in the dormitories rendering them unfit for human habitation - Picture 2).



Picture 1: Mattresses on the floor in Ntinda barracks. OAG photo taken on 24th October 2011 at 2.47pm.



Picture 2: Storm Water inside the dormitory in Ntinda barracks. OAG photo taken on 24th October 2011 at 2.37pm.

In Nsambya barracks where 7 semi-permanent structures were constructed in 2007, inspection of 2 sites revealed that one of the structures had been completely brought down by the wind leaving only a poorly constructed slab (Picture 3) while another one at the same site had also been badly damaged by wind. It also had a poor slab and weak eucalyptus poles and iron sheets (Picture 4). In total, 4 structures worth UGX.52Mn in Nsambya were not occupied. Management explained that the units were part of the contract worth UGX.149.8Mn, which were not accepted by UPF. The contractor was not paid and money was returned to the Consolidated Fund.



Picture 3: Slab where a dormitory had been constructed but completely blow away by wind. OAG photo taken on 27th October 2011 at 3.25pm.



Picture 4: Poorly constructed dormitory destroyed by wind. OAG photo taken on 27th October 2011 at 3.27pm.

It was recommended that:

The Accounting Officer of Uganda Police Force (UPF) should;

i. Plan to recruit new officers and transfer existing staff to other stations matched with provision of accommodation.
ii. Ensure that construction projects are executed according to agreed plans to avoid delays, cost-overruns and discourage variations as much as possible, since they partly depict poor planning.

Remedial Actions reported by UPF

UPF has constructed a number of housing units around the country, which has improved the welfare of police officers in the barracks and reduced pressure on the accommodation units.

UPF plans to construct more than 50,000 modern housing units nationwide in phases, contingent on budget availability to further address the accommodation needs.

The Police Construction Unit is being expanded to manage these housing projects internally, thereby reducing delays and costs through improved resources and personnel.

Audit Comment on the Follow up 53.1% of the 38,460

Interviews with the Assistant commissioner barracks administration revealed that the current number of entitled officers stands at 38,460 while those accommodated were only 18,038(47%) officers excluding those in self-initiated housing (Self-helps). These include the old and new accommodation housing units being constructed in all regions by police management, for example new flats/apartments in Ntinda police barracks and uniports in all police stations/posts country wide.

Further interviews with responsible officers and review of the asset register and, project completion reports indicated that the Uganda Police Force has made progress in constructing housing units for its officers narrowing the accommodation gap from 69% in 2012 to 53.1% of entitled police officers accommodated in 2024.

A number of construction projects for police accommodation had been completed across the country. These include 420 Police staff apartments in Naguru, 24 Apartments in Kira, Budaka accommodation block, Nakaseke accommodation block, Bulambuli accommodation block, Nabilatuk accommodation block, Karenga accommodation block, among others.

Ongoing construction projects on the other hand included 120 apartments block in Entebbe barracks, 120 apartments block in Jinja barracks,70 apartments in Ntinda Barracks, pilot project for Sub county modular fabricated houses in greater Masaka, i.e. Sembabule, Bukomansimbi, Lwengo, Kalungu, Kyotera, Mutukula, Rakai and Lyantonde. The completion of these projects will help to further reduce the housing gap.

Below are some construction projects;





Ongoing construction of modular fabricated housing units in Ntinda Barracks, captured on 9th July, 2024



Completed appartments in Ntinda Barracks, captured on 9th July, 2024



Newly set up uniports in Luwero Barracks, captured on 7th August, 2024

Reliance on in-house support of Engineers as noted through interviews has facilitated the timely completion of some planned construction projects by reducing the construction time from 2-3 years to 6-8 months. The Commandant construction indicated that there was need for police to have architects in-house to further ease the construction process because relying on outsourced architects delays the development of architectural designs and hence construction.

Despite the construction of new housing units and the renovation of some existing ones, inspections revealed that 53.1% of the 38,460 eligible officers are still not accommodated and struggle to find decent shelter and are living in both run-down and unsuitable housing structures that are at risk of collapsing and endanger their lives. Finally, despite efforts to build and renovate housing units, over half of the eligible officers still lack adequate accommodation.

Below are pictorial evidences of dilapidated houses for police officers;





Dilapidated house in Naguru ,captured on 12th July, 2024	Dilapidated house with a hanging veranda, captured on 9th July, 2024
	
Sleeping dormitory in Naguru barracks separated with plywood, captured on 12th July, 2024	

The assistant commissioner for Barracks Administration primarily attributed the inability to house all eligible police officers to the ongoing annual recruitment efforts aimed at reaching the UN standard police-to-population ratio of 1:500, which is not compatible with the current housing units.

The Commandant of construction and the Under Secretary also pointed out that insufficient funding and delays in fund disbursement contribute to setbacks in certain construction projects, which could otherwise help close the accommodation gap. There is need therefore for construction of more units by UPF given the continuous recruitment of police officers in a bid to improve their welfare.

Management of Uganda Police Force did not provide a response on the current status of renovation of the Gulu and Lira Police Barracks undertaken at time of audit and current developments, nor was there a response on supply of Uniports for Lira, Arua and Kapchorwa Police stations and extent to which these uniports were supplied and installed at these police stations

Management response

No responses were received by the time of reporting.

Conclusion

Due to Uganda Police Force failure to provide all the required documentation, the audit team concluded that the audit recommendation was partially implemented.

3.1.2 Failure to Match Recruitment and transfer of staff with housing requirements

The UPF planned to recruit 4,000 police officers annually to meet the International target of 1 police officer to 500 people. The report indicated that the ratio then was 1 police officer to 1,786 people. However, recruitment was not being matched with the rate of increase in accommodation. The situation was worsened by the practice of transferred officers leaving families behind in the barracks.

Audit Comment on the follow up

Uganda police had made considerable efforts to offer accommodation to its entitled police officers across the country. However, as of 2024, approximately 53.1% of the 38,460 entitled officers were still not accommodated by the UPF.

The Assistant Commissioner for Barracks Administration attributed the situation to the ongoing annual recruitment efforts aimed at reaching the international standard.

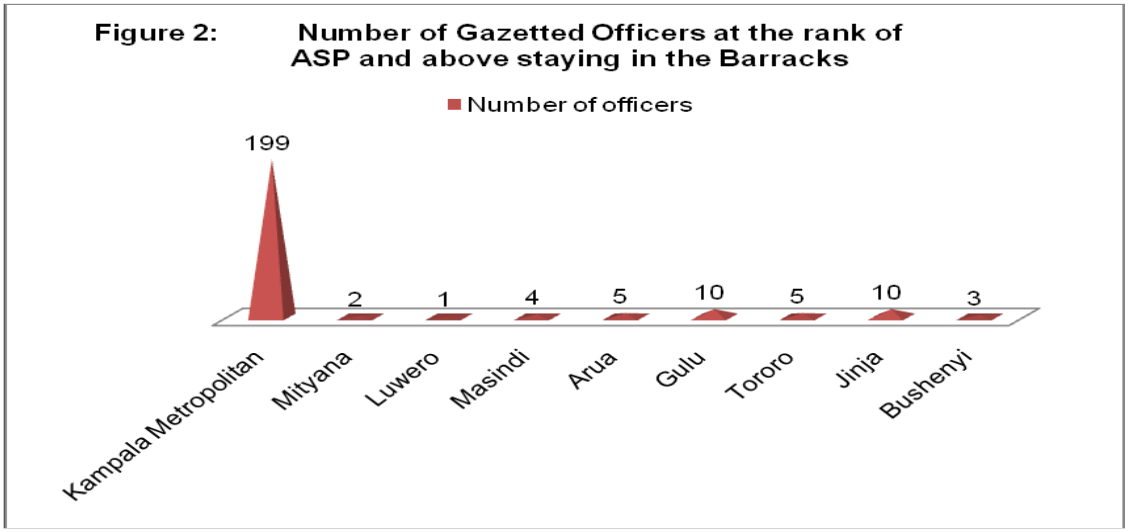
The Commandant of Construction and the Under Secretary further attributed the situation to insufficient funding and delays in disbursement of funds, which leads to delays in completion of construction projects.

3.1.2.1 Gazetted Officers Staying in the Barracks

All officers of and above the rank of Assistant Superintendent of Police are not supposed to stay in the barracks. However, Paragraph 67(a) of Chapter 9 of the Police Standing Orders requires such officers to be charged rent at laid down public service standing orders. Occupancy of any Government housing shall be governed by a tenancy agreement between the two parties detailing the terms and conditions of the tenancy.

During audit, we found that there were gazetted officers of and above the rank of Assistant Inspectors, staying in the barracks and efforts by management to evict them have been futile. The Figure below shows the number of gazetted officers staying in the barracks in the respective stations;

Figure 2: Number of Gazetted Officers at the rank of ASP and above staying in the Barracks



Management indicated that they had taken measures to evict the officers from the barracks as directed by the Police Council in October 2006. The eviction exercise was, however, rejected by the officers who instead opted to take the case to the Uganda Human Rights Commission (UHRC) court arguing that their human rights had been violated. The case was concluded in favour of UPF.

It was recommended that:

i. Management should ensure that the recommendations of the Police Council and the UHRC court ruling are implemented so as to provide more accommodation space for the entitled policemen.

ii. All rental deductions made should be reconciled and properly accounted for to avoid loss of funds.
iii. Management should streamline and harmonise policies regulating occupancy of all police houses and properly invest rental income from police houses.

Remedial Actions reported by UPF

i. The Gazetted police officers are exempted from any accommodation privileges in police barracks as per the Police Standing Orders (PSO) and Standard Operating Procedures (SOPs) and is being implemented by the current barracks management and administration countrywide.
ii. There is a formed Barracks Inspection Committee charged with role of rectifying and aligning the barracks management and administration in all police barracks.
iii. This committee has carried out operational exercise in various police barracks and has created housing accommodation for some of eligible police officers who were not being accommodated.

Audit Comment on the Follow

i. Interviews with barracks administrators in the areas of Naguru, Ntinda and Luwero indicated that a nationwide barracks inspection initiative to remove unauthorized personnel such as civilians, retirees, discharged, dismissed, and deserted officers, along with private security guards and abandoned families of transferred and fallen officers from the barracks had begun in August 2023.

ii. The barracks in Kampala Metropolitan Area had successfully cleared unauthorized occupants, upcountry barracks might still be accommodating gazetted officers due to lower occupancy and demand rates.

iii. Finally, in 2023, Police developed Standard Operating Procedures for all police barracks in Uganda, which guide on allocation and maintenance of housing units in the barracks across the country.

Management response

No responses were received by the time of reporting.

Conclusion

By October, 2024, the Uganda Police Force (UPF) had around 38,460 officers eligible for accommodation nationwide. Of these, UPF had provided housing to 18,030 officers, excluding those living in self-help structures. To address the growing accommodation needs, Uganda Police together with Ministry of Internal Affairs had developed comprehensive plans to construct over 53,000 modern housing units for 53,000 personnel. However, timelines have not yet been set for implementation of the proposed housing infrastructure project.

The Audit Recommendation is partially implemented.

3.1.3 Delayed Construction Works

It was noted that delays in completion of project and cost overruns erode the available resources meant for construction work and impair the achievement of construction

targets. There delays were attributed to poor roads, especially in Northern and Eastern Uganda; land disputes; and long bureaucratic payment system involving several stakeholders and variations, especially in renovation work, which have to be approved by the contracts committee.

Supply of Uniports

A contract for the supply of 847 uniports cost the UPF UGX.503.8Mn. Inspection of Lira, Arua and Kapchorwa revealed that the uniports materials which were meant for outposts at sub-counties were delivered at the main stations. The uniports were still kept in the compounds of the respective stations and exposed to the vagaries of weather for over 1½ years (Pictures 5 and 6).



Picture 5: Materials for 35 uniports in Arua Police Station meant for 7 outposts not yet delivered. OAG photo taken on 1st November 2011 at 11.34am.



Picture 6: Materials for uniports in Lira barracks. OAG photo taken on 27th July 2011 at 3.06pm.

It was going to cost UGX.719.95Mn to erect the uniports instead of UGX.423.5Mn at the time they were delivered because it required UGX. 850,000 to erect 1 uniport compared to UGX.500,000 that was required at the time of delivery. This implies that delayed delivery and installation of uniports was to translate into an additional cost of UGX.296.45Mn.

It was also noted that uniports had become more expensive over the years. While uniports used to cost a total of UGX.2.50Mn, including installation costs, 1½ years ago, it required UGX.4.35Mn to put up a uniports of the same size and quality. Besides, uniports may not be the best option to alleviate accommodation problem because they are uncomfortable to stay in, as they are either too hot during a sunny period or too cold during a rainy season.

Renovation of Gulu Barracks

The renovation of Gulu barracks commenced in October 2010 and was to be completed in March 2011 at a cost of UGX.497.62Mn. By the time of the audit (December 2011), a total of UGX.258.81Mn had been paid to the contractor. The completion had delayed by over 7 months. At the time of inspection, the contractor had not been on site for over 4 months. The veranda had cracked, as shown in picture 7 below. Management had extended the Letter of Credit (LC) more than 3 times and paid the extension charges.



Picture 7: One of the cracks on the veranda of one of the renovated houses. OAG photo taken on 2nd July 2011 at 9.38am

Renovation of Lira Barracks

The renovation of Lira barracks commenced in October 2010 and was to take 6 months at a cost of UGX.551.63Mn. To-date, the completion has delayed by 8 months. At the time of audit (December 2011), the work had stalled and the contractor had abandoned the site because the company had internal problems. The UPF management informed us that the police legal department had taken over the case with the view of terminating the contract. The delays, termination process and re-tendering was likely to increase the cost far above the initial cost of UGX.551.63Mn. Already, the UPF management had to extend the LC and pay the attendant LC management costs more than 3 times.

It was therefore recommended that

The Accounting Officer of Uganda Police Force should;

i. Plan to recruit new officers and transfer existing staff to other stations matched with provision of accommodation.
ii. Ensure that construction projects are executed according to agreed plans to avoid delays, cost-overruns and discourage variations as much as possible, since they partly depict poor planning.

Remedial actions reported by Uganda Police Force

Management of Uganda Police Force indicated that;

i. UPF has constructed a number of housing units around the country, which has improved the welfare of police officers in the barracks and reduced pressure on the accommodation units.
ii. UPF plans to construct more than 50,000 modern housing units nationwide in phases, contingent on budget availability to further address the accommodation needs.
iii. The Police Construction Unit is being expanded to manage these housing projects internally, thereby reducing delays and costs through improved resources and personnel.

Audit Comment on Follow up findings

The follow up established the following;

The Audit team noted through review of progress reports, interviews and inspections that a number of housing units around the country had been constructed. These included 420 police staff apartments in Naguru completed in January 2022, 24 apartments in Kira completed in December 2023, Budaka accommodation block completed in November 2019, and Bugiri accommodation block completed in April 2019 among others.

Reliance on in-house support of engineers as noted through interviews, had facilitated the timely completion of some planned construction projects, for instance renovation of Naggalama Police barracks was carried out between 13th December 2022 to 25th April 2023 and Budaka between June 2019 to November 2019, reducing the time from 2-3 years, to 6-8 months. However, the Commandant for Construction indicated that there is need for police to have architects in-house to further ease the construction process.

Despite the notable progress, as at November 2024 at the time of audit a considerable number of police officers, approximately 53.1% of the 38,460 entitled officers are still non accommodated and struggle to find decent shelter.

The Assistant Commissioner for Barracks Administration attributed the inability to house all eligible police officers to the ongoing annual recruitment efforts aimed at reaching the UN standard police-to-population ratio of 1:500.

The Commandant for Construction and the Under Secretary also pointed out that insufficient funding and delays in disbursement of funds contribute to setbacks in certain construction projects, which could otherwise help close the accommodation gap. There was therefore need for construction of more units by UPF given the continuous recruitment of police officers in a bid to meet the UN standard.

Management response

No responses were received by the time of reporting.

Conclusion

While UPF has made progress in constructing accommodation for police officers across the country, more progress is required in ensuring that all the eligible officers are housed in decent accommodation. The audit recommendations were partially implemented.

3.2 Maintenance of Police Buildings

A lack of dedicated maintenance staff at the barracks and regional levels hinders effective response to maintenance issues. The absence of a standardized maintenance manual exacerbates the problem.

The Uganda Police Force construction unit is responsible for maintaining all permanent buildings, with Unit Commanders handling initial repair requests. However, interviews conducted revealed that the Directorate of Logistics and Engineering often fails to address these issues promptly. Consequently, officers frequently undertake self-funded repairs while office spaces are often neglected.

It was also noted that the UPF lacks dedicated maintenance staff at the barracks and at the regional level to carry out routine inspection, receive and handle complaints, and carry out assessments and repair work at the barracks. It was further noted that there was no maintenance manual to guide staff in their work. Audit also revealed that many police buildings were constructed between 1920 and 1960 and are dilapidated due to a lack of a maintenance plan.

During audit, attention was given to maintenance issues related to;

i. Roofing

Most of the houses in 6 of the 8 barracks inspected were roofed with asbestos sheets, which were old, broken and leaking. The occupants of these houses were improvising by using polythene sheets or supporting them in place with stones or old car tires.

ii. Walling

The stations had not been painted for several years while other structures had cracks rendering the houses unsuitable for human habitation yet still occupied.

iii. Veranda

The verandas and the sub-structures were worn out and exposed leaving some of the houses "hanging". The soils had been washed away by continued erosion and failure to control storm water.

iv. Doors/windows

Most barracks and offices inspected had old and rotten windows and the doors were eaten by termites with no sign of maintenance, which compromised the security of the occupants and their property.

v. Water and sewerage systems

The water, plumbing and sewerage systems in most barracks were laid over 50 years ago and were blocked, leaking or non-functional.

vi. Electrical installations

The electrical installations and wiring system in the barracks inspected was sub-standard and, in some cases, individual occupants illegally connected electricity from one house to another without regard to safety measures. Some of the wires were un-insulated, while others were covered with polythene sheets. In some cases, live wires were exposed and too close to entrances or on metallic uniports exposing the occupants of these houses to the risk of electrocution.

vii. The poor maintenance

Some minor maintenance works that do not require money were not being done contributing to the poor state of the buildings in the barracks and offices as plants were noticed growing on walls and roofs of buildings.

It was therefore recommended that;

i. Management of Uganda Police Force (UPF) should institute a clear system of reporting and handling of repairs, assess the benefits of carrying out regular maintenance against the costs and wastage resulting from inflated utility bills, gross wear and tear of buildings and costs of entirely losing a building or even loss of lives.
ii. Asbestos sheets should be phased out to reduce the health-related risks on human beings.
iii. UPF should institute a clear system of reporting and handling repairs; further, a system to handle complaints and ensure a follow-up mechanism should be put in place to monitor, report, assess and carry out repairs in a timely manner.
iv. UPF should maintain manuals and/or guidelines should be designed to guide staff when carrying out maintenance work and ensuring that the minimum standards of maintenance are achieved.
v. The UPF management should put in place and regularly update an appropriate inventory/record of all its institutional buildings, site installations and land with basic data relating to location, size, age, condition.

Remedial actions reported by Uganda Police Force

i. Although UPF is dedicated to maintaining the existing housing stock to better the living standards of their personnel, it is hindered by inadequate funding.
ii. UPF management established that 5Bn is required quarterly to carry out maintenance on the existing housing stock but the Force receives less than 200m towards maintenance.
iii. Adverse maintenance works have been considered under overhaul, consequently being handled under the capital development budget.
iv. A number of asbestos sheet roofs in various barracks have been replaced with iron sheets. In addition, the eaves of these structures were raised, the splash aprons were reconstructed to reinforce the foundation, the windows and doors were replaced with timber-made ones, and the electric wires were replaced and the structures repainted.
v. The water and sewerage systems were overhauled in several barracks in which case most pipes were replaced with bigger diameter pipes and manholes reconstructed.

Audit Comment on Follow up findings

Through field inspections and review of UPF responses, it was noted that extensive renovation projects were underway in numerous UPF barracks nationwide. These involved replacing asbestos roofs with iron sheets, raising eaves, reconstructing splash aprons, and upgrading windows, doors, electrical systems, and paintwork. In some barracks like Nsambya; sewerage, drainage, and plumbing systems had been overhauled with larger pipes and new manholes. However, due to limited resources, progress was slow and barracks like Ntinda and Naguru still face challenges such as structural damage, poor sanitation, and inadequate electrical infrastructure.

Interviews with the Director of Estates and Land Management at UPF revealed that while there is an annual assessment; planning and budgeting for the maintenance of police housing units, these budgets are often not fulfilled making it difficult to implement the planned initiatives. UPF had thus not been able to revamp the whole stock of housing units, across the country. Despite indicating through interviews that

the maintenance budget is meagre and not fully financed over time, no documents were availed to justify this.

It was further noted through interviews with the Commandant for Construction and the Directorate of Logistics and Engineering and review of project completion reports that UPF had replaced some asbestos roofs with gauge 28 iron sheets in Mbale, Naggalama**,** Soroti, Masindi, Jinja and Busia as shown in the photographs below. This reduced the exposure of the occupants of these housing units to carcinogenic substances.





Replaced asbesto roofs in Mbale and Tororo Barracks Respectively Barracks, extracted from a status report for Police construction projects since 2005

Despite the advancements made, certain areas such as Ntinda, Naguru, Moroto, Masaka, Entebbe, Buwama, Nsambya, and Mbarara still had buildings with asbestos roofs. This problem was attributed lack of funding. Below are the pictorial evidences of the asbestos roofed buildings in selected barracks;



Asbesto roofs in Ntinda Barracks taken on 9th.07.2024



Asbesto roof in Naguru Barracks, captured on 12th.07.2024

There was therefore need to prioritize replacement of all asbestos roofs in areas where they still exist for the safety of the occupants.

On the other hand, efforts were being made by Uganda Police to improve sanitation in the barracks by constructing communal toilets to be used by all officers to replace pit latrines constructed by individual officers as shown below in Ntinda and Luwero barracks;




Improved toilet facility with washrooms under construction, captured on 9th July, 2024.



New latrine under construction in Luwero Barracks, captured on 7th August, 2024

However, the situation in other inspected areas was dire and there was need for immediate action to mitigate health risks resulting from continued use of poor toilet facilities shown below;




Toilet facilities in Naguru barracks , captured on 12th July 2024



Self-help latrines in Luwero Barracks, captured on 7th August, 2024

Management response

No responses were received by the time of reporting.

Conclusion

UPF has greatly improved its maintenance processes however, UPF needs to replace all asbestos sheets on all police accommodation by prioritizing the limited funding available. The Audit recommendation is partially implemented

3.3 Inspection of Barracks Quarters

All barracks quarters should be kept clean at all times and should be subjected to frequent inspections. Poultry may not be kept in Police barracks unless properly penned in enclosures which should be out of sight. No other animals will be kept in any police barracks.5.

In all the barracks visited, it was noted that UPF carried out inspections to ascertain the level of cleanliness and to settle misunderstandings. However, there was no standard time frame or reporting requirements as to when the exercise should be carried out.

The inspections carried focused on areas of;

i. Cooking in Unauthorized Places

Inspections revealed that some of the officers were cooking inside the dormitories instead of the designated kitchen/cooking areas. Electrical coils and charcoal stoves were being used inside their houses or on verandas and not in the designated cooking areas/kitchens. The charcoal stoves generate much soot, which soils the walls and the entire house.

[5] Uganda Police Standing Orders 7th Edition Volume 1 Chapter 10 (41) (a) and (c).

ii. Solid Waste Disposal

In some of the stations inspected, heaps of decomposing garbage were stretching to verandas or very close to entrances with a foul smell attracting flies. While the respective urban Councils were facilitating the collection of solid waste from the barracks in upcountry stations, UPF trucks were responsible for the Kampala Metropolitan area. However, the trucks were frequently breaking down or lacking fuel to take the garbage to the dumping site.

iii. Keeping of Poultry and Animals in the Barracks

It was found out that police officers were keeping poultry in all the stations visited including chicken, ducks and turkeys and these were not being kept in special penned houses, but left to move freely in the barracks.

In conclusion, Inspection of barracks by the UPF had not achieved the intended purpose because rearing of poultry, keeping of animals and cooking in unauthorized places in the barracks continued to take place. The objective of ensuring that the premises were kept clean at all times had not been achieved.

It was therefore recommended that;

i. UPF management should establish a standard time frame for inspections and sensitise all residents in the barracks about the dangers of cooking inside houses and keeping of animals in the barracks.
ii. In addition, efforts should be made to ensure that waste is disposed of properly as soon as possible to avoid outbreaks of diseases in the barracks.

Remedial actions reported by Uganda Police Force

i. With the institution of barracks committees, cooking in un-authorized areas within the barracks was put to a stop.
ii. In a bid to improve the welfare of police officers through participation in government programs such as Parish Development Model (PDM), National Agricultural Advisory Services (NAADS) among others, designated areas outside the range of residences/ housing accommodation for poultry and piggery projects have been set up in the barracks.

Audit Comments on Follow up findings

UPF directed all Police units to institute barracks committees headed by OC Stations with the aim of enforcing weekly inspections in the barracks. In areas like Ntinda and Naguru, inspections enabled them to get rid of un authorized persons who were residing in the barracks and also to improve management of the self-helps. However, through interviews with the Assistant Commissioner Barracks Administration, it was revealed that barracks committees were not fully functional across the country.

The inspection report presented in the Public Accounts Committee (PAC) meeting of 30th August 2024 highlighted that barracks problems had escalated due to weak management, which necessitated segmentation of the barracks for easy management. To this effect, barracks such as Ntinda and Nsambya were separated into coys. There is need for strengthening inspections to foster improvement in Barracks management

across the country. It was found out during inspections that designated areas outside the range of new residences/ housing for poultry and piggery projects as well as market places had been set up in the different Barracks such as Naguru, Ntinda and Luwero to facilitate other income generating activities for interested police officers as well as improving sanitation.

Below is pictorial evidence of a demolished self-help structure that was being used by civilians;



Audit inspection photo, Captured on 9th July 2024 in Ntinda Barracks

Our review further noted the following

- **<u>Solid Waste Management</u>**

Interviews with the Assistant Commissioner Barracks Administration indicated that efforts had been made to ensure proper garbage disposal within the barracks in Kampala Metropolitan Area by providing garbage trucks. However, it was noted through inspections that more efforts were still required for proper waste management as garbage was only collected once a week, which leads to waste piling up and posing health risks as shown below;



Solid waste in Ntinda Barracks ,captured on 9th July,2024



Solid waste in Naguru Barracks, captured on 11th July, 2024



Solid waste in Luwero Barracks, captured on 7th August, 2024

There is need for provision of more collection containers to match the population of the barracks and increase the frequency of emptying the containers.

- **Poultry and Animal Keeping**

Through interviews and inspections, it was established that designated areas for poultry and piggery projects as well as market places had been set up within the barracks outside the range of residences/ housing to facilitate both proper sanitation and carrying out of other income generating activities for interested police officers.

The initiative started with Kampala Metropolitan Area but was in future to be rolled out nationwide. Below are the pictorial evidences of this initiative;



Designated market Place in Ntinda Barracks, captured on 9th July 2024



A pigsty in Ntinda barracks outside the residential area, captured on 9th July, 2024



A poultry project in Luwero Barracks, captured on 7th August, 2024

- **Cooking in Un-authorised places**

Cooking is permitted at a safe distance from living quarters, but the close proximity of housing units (self-helps) in Kampala Metropolitan Barracks raises fire safety concerns as cooking at safe distances is not practical and there are no designated cooking areas in the barracks. Moreover, the available general kitchen for example in Naguru barracks is in a sorry state and not fit for use as shown below;

		**A common kitchen in Naguru Barracks, captured on 12th July, 2024.**

Management Response

No responses were received by the time of reporting.

Conclusion

Inconsistent implementation of barracks inspections had led to varied management outcomes, with some areas showing improvements while others continue to face challenges. Efforts to enhance sanitation and waste management were underway but required more resources and increased frequency. Designated areas for income-generating activities were a positive step and should be expanded nationwide. Kitchen facilities and fire safety measures needed significant improvement to ensure safe living conditions. Strengthening inspections and standardizing management practices across all barracks is crucial for achieving continuous improvement. The Audit recommendation is partially implemented.

Overall Conclusion

The management of accommodation for police officers in Uganda reflects a continuous progress in addressing key challenges to achieving their desired goals. The report reveals that all the 12 key recommendations (100%) were partially implemented.

While the Uganda Police Force has demonstrated a commitment to improving housing conditions through ongoing construction and renovation projects, significant gaps remain. Addressing funding challenges and enhancing management practices will be crucial for ensuring that all entitled officers can access safe and adequate housing. Continued investment and strategic planning are essential to meet the growing demands of the force and improve overall welfare for police personnel across Uganda.



Edward Akol
AUDITOR GENERAL

25th November 2024

APPENDICES

Appendix I: Documents Reviewed

No	Documents reviewed
1	Progress reports
2	Uganda police strategic plan 2020/2021-2024/2025
3	Standard operating procedures for new flats at Ntinda police barracks and all police barracks in Uganda.
4	Uganda Police Act.
5	Case law
6	Construction project completion reports
7	Asset register
8	Project Gantt charts
9	Police Force Orders

Appendix II: Interviews Held

S/N	Persons Interviewed	Purpose of the interview(s)
1.	The Under Secretary	Gather information on the number of constructions projects undertaken by the Uganda police force.
2.	Commissioner; Barracks administration	To ascertain progress made in regards to barracks management and housing conditions for police officers
3.	Commandant Construction	Gather information on the number of constructions projects undertaken by the Uganda police force.
4.	Barracks Commandant; Ntinda-Naguru-Luwero	• Gather information relating to the administration of police barracks. • Observe how many police units have been constructed.
5.	Director Estates	• To ascertain information on how maintenance of police barracks is handled