



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MBARARA UNIVERSITY OF SCIENCE & TECHNOLOGY
FOR THE YEAR ENDED 30TH JUNE 2020

OFFICE OF THE AUDITOR GENERAL
UGANDA

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LIST OF ACRONYMS

Acronym	Meaning
AIMS	Management of the Academic Information Management System
Bn	Billions
FY	Financial Year
IESBA	International Ethics Standards Board for Accountants
IFMS	Integrated Financial Management System
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
MUST	Mbarara University of Science and Technology
NCHE	National Council for Higher Education
NTR	Non Tax Revenue
PFMA	Public Financial Management Act, 2015
TI	Treasury Instructions
UGX	Uganda Shillings

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS
OF MBARARA UNIVERSITY OF SCIENCE & TECHNOLOGY FOR THE YEAR ENDED
30TH JUNE, 2020**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of Mbarara University of Science and Technology (MUST) which comprise the statement of Financial Position as at 30th June 2020, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of Mbarara University of Science and Technology for the year ended 30th JUNE 2020 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the University in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (Parts A and B) and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matter

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

1.0 Implementation of the Approved Budget

Every year, government plans and allocates funds to MDAs for implementation of activities that would enable the country to attain sustainable development. I observed that MDAs have challenges with regard to implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with MDAs which include; non-implementation of strategic plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient

quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

Mbarara University of Science and Technology (MUST) has the mandate to deliver Tertiary Education to Ugandans and non-Ugandans under the Universities and other Tertiary Institutions Act 2001 as amended.

To achieve this mandate, the University planned to implement a number of both recurrent and development deliverables under various programs. A review of the entity's ministerial statement and budgets revealed that the University had an approved budget of UGX.48,605,964,684, out of which UGX.47,186,041,899 was released. The table below shows a summary of the key deliverables of the University for the financial year 2019/20.

Table Showing key deliverables for MUST for the year

S/N	Key deliverables	Amount (UGX)BN	spent	Cumulative percentage of Actual expenditure
i	Teaching and Training		29.15	63
ii	Human Resource Management Services		8.76	83
iii	Construction and Rehabilitation of Learning Facilities (Universities)		1.96	87
iv	Student Affairs (Sports affairs, guild affairs, chapel)		1.18	89
	Total		41.05	

The University planned to achieve its deliverables through implementation of Nineteen (19) outputs with a budget of UGX.48.6Bn. I sampled six (6) outputs worth UGX.42.6Bn, representing 87.6% of the total budget for review.

The outbreak of the Covid Pandemic affected the implementation of the 2019/20 budget especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lock down measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation
1.1	<p>Implementation of the Strategic Plan</p> <p>The overall Government National Development Plan (NDP II) expired at the end of FY 2019/20. In line with the NDP II, the University had an approved strategic plan for the period 2015/16 -2019/20, which set out both the long term and short term targets to be achieved during the duration of the strategic plan .</p> <p>This being the last year of implementation of the University's strategic plan, I undertook an assessment of the achievement of the University's' strategic targets/goals. I noted that at the time of audit (June 2020), out of the planned five (5) strategic targets/goals, one (1) target had been fully achieved while four (4) were partially achieved as summarised in the table below. Details are attached as</p>	The Accounting Officer is

	<p>appendix 1</p> <p>The extent of achievement of 2015/16-2019/2020 strategic plan</p> <table><tr><th>No</th><th>Level of performance by the end of 2019/2020</th><th>No of strategic goals/objectives</th><th>%age of total number of strategic objectives</th></tr><tr><td>1</td><td>Fully achieved</td><td>1</td><td>20</td></tr><tr><td>2</td><td>Partially achieved</td><td>4</td><td>80</td></tr><tr><td>3</td><td>Not achieved</td><td>0</td><td>0</td></tr><tr><td></td><td>Total</td><td>5</td><td>100</td></tr></table> <p>The partially achieved targets included;</p> <ul style="list-style-type: none">• Number of lecture blocks constructed• Number of lecture halls renovated• Quarterly Public Dialogues/Debates held• Number of new programs introduced <p>The underperformance was attributed to inadequate funding.</p> <p>Failure to achieve Planned targets affects the entity's ability to achieve its long term Objectives.</p>	No	Level of performance by the end of 2019/2020	No of strategic goals/objectives	%age of total number of strategic objectives	1	Fully achieved	1	20	2	Partially achieved	4	80	3	Not achieved	0	0		Total	5	100	<p>advised to implement effective strategies to find sources of funds to ensure that all the planned strategic objectives are achieved.</p>
No	Level of performance by the end of 2019/2020	No of strategic goals/objectives	%age of total number of strategic objectives																			
1	Fully achieved	1	20																			
2	Partially achieved	4	80																			
3	Not achieved	0	0																			
	Total	5	100																			
1.2	<p><u>Revenue Performance-for MDAs</u></p> <p><u>Performance of NTR</u></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2019/2020 and noted that the University budgeted to collect NTR of UGX.10.03Bn and collected UGX.12.15 Bn representing a performance of 121%</p> <p>The Accounting Officer attributed the excess NTR to the uplifting of the MTEF by UGX.2.4 bn in the budget for FY 2020/21 to match previous years collections of UGX.12.15 Bn.</p> <p><u>Performance of GoU Receipts</u></p> <p>The entity budgeted to receive UGX.48.61Bn out of which UGX.47.19Bn was warranted, resulting in a shortfall of UGX.1.42Bn which is 2.9% of the budget. Revenue shortfalls affect implementation of planned activities.</p> <p>The Accounting Officer attributed the underperformance to the closure of the Universities due to the Covid 19 pandemic.</p>	<p>The Accounting Officer is advised to ensure the outstanding activities are included in the subsequent budget and work plan</p>																				

<p>1.3</p>	<p><u>Unremitted off-budget receipts</u></p> <p>Section 36(6), 43 and 44(20) of the PFMA 2015, require all the public resources including external financing to be paid into the consolidated fund and once deposited shall form part of the consolidated fund and shall be availed through the Appropriations Act. Paragraph 24.6.2 of the Treasury Instructions, 2017 also requires an Accounting Officer to ensure that all planned development partner disbursements under his or her vote are included in the vote budget estimates, i.e. appropriated by Parliament.</p> <p>I noted that the University received off-budget financing to the tune of UGX.18.1Bn which was not transferred to the consolidated fund as required by the law. These funds were received directly from development partners for undertaking activities not budgeted for. Details in Appendix 2</p> <p>Off-budget financing distorts planning, may result in duplication of activities, and is also contrary to the Public finance Management Act.</p> <p>The Accounting Officer attributed the matter to research project funds from donors and indicated that permission was obtained from the Ministry of Finance Planning and Economic Development to utilize the research funds at source.</p>	<p>The Accounting Officer is advised to always adhere to the provisions of the law and submit all donor funding to relevant authorities for appropriation.</p>
<p>1.4</p>	<p><u>Under absorption of funds</u></p> <p>Out of the total receipts for the financial year of UGX.47.19Bn, only UGX.45.92Bn was spent by the entity resulting in an unspent balance of UGX.1.27Bn representing an absorption level of 97.3%. The unspent balance was at the end of the financial year subsequently swept back to the consolidated fund account.</p> <p>Under absorption of released funds resulted into non-implementation of planned activities such as; Purchase of reading materials, Construction of approaches to main entrance to bitumen standard and completion of the gate at Kihumuro campus.</p> <p>The Accounting Officer explained that implementation of the planned activities was hampered by the abrupt closure of the University due to the outbreak of covid 19 pandemic.</p>	<p>I advised the Accounting Officer to ensure that activities which were not performed due to disruptions by COVID-19 are fast tracked in the subsequent period.</p>
<p>1.5</p>	<p><u>Quantification of Outputs/Activities</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the next quarter. These reports should indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p>	<p>I advised the Accounting Officer to always ensure that all outputs are quantified right from planning; funds spent as per the approved budget, and follow-up on projects behind schedule to ensure their completion is expedited.</p>

Out of 6 outputs with 16 activities and expenditure of UGX.31.6Bn sampled for assessment, I reviewed the extent of quantification of outputs and activities and noted the following;

- 5 outputs with a total of 14 activities and expenditure worth 25.8Bn were fully quantified. That is, 88% of the activities within these out-puts were clearly quantified to enable assessment of performance.
- One (1) output with 2 activities and expenditure worth UGX.5.8Bn were insufficiently quantified. That is, one (1) activity of the six outputs sampled (17%) of the outputs was not clearly quantified to enable assessment of performance.

Refer to **Table 1** below for the summary of the extent of quantification and amounts spent

Table 1: Extent of Quantification by activities

Summary of Performance by Outputs					Activity details-Analysis			
Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no. of activities in the outputs	No. of Fully Quantified activities	No of activities not fully quantified	% of quantification of activities per category of output
Fully quantified outputs ¹	5	83%	25.8	82%	16	13	1	100
Insufficiently quantified outputs ²	1	17%	5.8	18%	2	1	1	0
Outputs ³ not quantified	0	0%	0	0%	0	0	0	100
Total	6	100	31.6	100	16	16	1	

I observed that in cases where outputs were either partially or not quantified, management reported performance in generic ways such as;

Purchase of specialized machinery & equipment without specifying the number/quantities achieved.

Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish the reasonableness of the individual activity costs for each planned output which curtails effective accountability when funds are subsequently spent. Further, without clearly and fully quantified outputs, I could not ascertain the level of achievement of these outputs and whether funds appropriated by Parliament and released were spent and the intended objectives achieved.

The Accounting officer explained that the University

¹Fully quantified outputs-All activities within that output were quantified

²Insufficiently Quantified Outputs-Some activities within the output were quantified while others were not

³Not quantified out-put-All the activities within the output were not quantified

experienced an abrupt policy shift where cost centres were created with inadequate preparations which affected the quantification of outputs.

1.6 **Implementation of Quantified outputs**

I assessed implementation of 5 outputs that were quantified with a total of 14 activities worth UGX.25.8Bn and noted the following;

- None of the 5 outputs was fully implemented
- 5 outputs with a total of 14 activities worth UGX.25.8Bn were implemented. Out of the 14 activities, the entity fully implemented only one (1) activity (7%), 12 (86%) activities were partially implemented and one (1) activity (7%) remained unimplemented as shown below;
- 6 out of 10 academic programs reviewed and accredited
- 5 out of 50 apprenticeship programs were provided
- 3 out of 4 Quality assurance reports produced.

Refer to **Table 2** for the summary of extent of implementation and amounts spent.

Table 2 showing the level of implementation of Quantified outputs

Summary of Performance by Output					Activity details-Analysis				
Category of output	No of outputs	% of implementation	Expected UGX Bn	% proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	Extent of implementation of activities per category of output
Fully Implemented outputs ^a	0	0%	0	0%	1	1	0	0	0
Partially Implemented outputs ^b	5	100%	25.8	100%	14	1	12	1	7
Outputs Not Implemented ^c	0	0%	0	0%	0	0	0	0	0
Total	5	100	25.8	100	14	1	12	1	

Non-implementation of planned activities implies that the expected services to the beneficiary communities were not

I advised the Accounting Officer to ensure that key development projects which were not carried out in the prior year are planned for implementation in the subsequent year.

^aFully implemented output -All the activities within the outputs are fully implemented

^bPartially implemented output-Activities within the output are either; Fully implemented, partially implemented or not implemented

^cOutputs not implemented-All the activities within the output not implemented at all

	<p>attained. For example, the entity did not implement the following activities including; Purchase of reading materials, construction of approaches to main entrance to bitumen standard, and completion of a gate at Kihumuro campus. Details in are Appendix 3.</p> <p>The failure to achieve planned out puts was attributed to the COVID-19 pandemic and the subsequent lock down.</p> <p>The Accounting Officer explained that the unimplemented activities were rolled over to the next financial year</p>	
1.7	<p><u>Preparation and submission of Monitoring Plans and reports</u></p> <p>Paragraph 58 of the Budget Execution Circular for 2019/20 requires the Accounting officer to prepare and submit annual monitoring plans for government programs and or projects under his/her vote to the Office of the Prime Minister with a copy to Ministry of Finance, and National Planning Authority for harmonization to ensure proper coordination to avoid duplication and fatigue. The accounting Officers are also expected to submit quarterly monitoring reports to the office of the prime minister with a copy to the Ministry of Finance for the attention of the director budget.</p> <p>I noted that the entity prepared and submitted the annual monitoring plans to MoFPED and NPA as required.</p> <p>Furthermore, the University prepared and submitted quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required.</p> <p>This practice does not only comply with the circular instructions but also facilitates efforts of timely monitoring of the implementation of the budget.</p>	<p>The Accounting Officer is advised to continue the good practice of timely preparation and submission of the monitoring plans and reports to the relevant authorities as required.</p>

1.8	<p><u>Submission of Quarterly Performance Reports</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter.</p> <p>I noted that the entity submitted performance reports for Q1, Q2, Q3, Q4 within the deadline given for submission of the reports as indicated in the table below;</p> <table><tr><th>No</th><th>Details</th><th>Deadline for submission</th><th>Actual date of submission</th><th>Comment (submitted in time/delayed)</th></tr><tr><td>1</td><td>Quarter One</td><td>31/10/2019</td><td>31/10/2019</td><td>In Time</td></tr><tr><td>2</td><td>Quarter Two</td><td>31/01/2020</td><td>31/01/2020</td><td>In Time</td></tr><tr><td>3</td><td>Quarter Three</td><td>30/04/2020</td><td>30/04/2020</td><td>In Time</td></tr><tr><td>4</td><td>Quarter Four</td><td>31/07/2020</td><td>31/07/2020</td><td>In Time</td></tr></table> <p>Submission of performance reports in time is not only in compliance with the circular standing instructions but it also facilitates timely evaluation of performance.</p>	No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/delayed)	1	Quarter One	31/10/2019	31/10/2019	In Time	2	Quarter Two	31/01/2020	31/01/2020	In Time	3	Quarter Three	30/04/2020	30/04/2020	In Time	4	Quarter Four	31/07/2020	31/07/2020	In Time	<p>I urge the accounting Officer to uphold the good practice of timely submission of performance reports</p>
No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/delayed)																							
1	Quarter One	31/10/2019	31/10/2019	In Time																							
2	Quarter Two	31/01/2020	31/01/2020	In Time																							
3	Quarter Three	30/04/2020	30/04/2020	In Time																							
4	Quarter Four	31/07/2020	31/07/2020	In Time																							
1.9	<p><u>Accuracy of Performance reports submitted</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>From my review of the Annual cumulative performance reports and physical inspections/verification of performance, I noted that the reported level of performance was consistent with the results of my verification.</p>	<p>The Accounting Officer is advised to continue the good practice of timely submission of the quarterly performance reports to the relevant authorities as required.</p>																									

Emphasis of Matter

Without qualifying my opinion, I draw attention to the following matter presented in the financial statements that, in my judgement, is of such importance and fundamental to users' understanding of the financial statements.

2.0 Outstanding Receivables: UGX.2,794,745,312

A review of the University's outstanding receivables position revealed that it increased from UGX.956,642,541 in the previous year to UGX.2,794,745,312 in the year under review representing an increment of 192% .

Failure to collect money owed to the University affects its liquidity position and hampers implementation of planned activities.

I advised the Accounting Officer to institute recovery mechanisms stipulated in the debt recovery policy to collect the outstanding receivables.

Other Matter

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

3.0 Wasteful Expenditure in Court Awards

I noted that the University had a total of nine (9) court cases running throughout the financial year including those brought forward from prior years. One case was lost by the University resulting into court awards and legal costs totalling to UGX.16,000,000. Further investigation revealed that this case arose from claims of unfair dismissal of a staff as per the details shown below.

Court file	Description/ Purpose	Status Court	Amount	Beneficiary
HCT-00-CV-CS-01 OF 2014	Mubangizi Pauline Vs. MUST	Concluded in 2020, awaiting to be paid in financial year 2020/2021	13M as costs to the Advocate and Plaintiff. 3M as damages to the Plaintiff	Mubangizi Pauline
	Total		16,000,000	

Payment of court awards is wasteful expenditure and it affects implementation of other planned activities.

The Accounting Officer acknowledged the anomaly and promised to have the advice taken into consideration with the view of minimizing court cases.

I advised the Accounting Officer to undertake a holistic analysis of the causes of the court cases with a view to finding strategies to avoid wasteful legal costs.

4.0 Review of the Academic programs status

4.1 Academic programs without valid accreditation certificates

A review of the University programs for 2019/20 revealed that 19 out of the 81 programs offered by the University lacked valid accreditation certificates contrary to Section 119A of the Universities and Other Tertiary Institutions Act, 2001 (as amended) . This was attributed to the delayed initiation of the re-accreditation process of the expiring programmes.

Teaching of programs without valid accreditation certificates may lead to non-recognition of University awards and adversely affect the academic careers of beneficiaries. It may also result into court cases against the university.

The Accounting Officer explained that all the 19 programs were submitted to the NCHE for re-accreditation but the University has no control over the Process.

I advised the Accounting Officer to follow up the matter with NCHE without delay, as it affects the credibility of the University Programs.

4.2 Failure to attract the Minimum number of Students

A review of academic Courses run by the University revealed that the University failed to attract students for four (4) programs during the Academic year 2020 and a total of 22 programs in Year one and 18 Programs in Year two had significantly less numbers than the required minimum numbers both at under graduate and post graduate levels.

The failure to attract the required number of students for a program is cost ineffective as there are fixed costs of running the program.

The Accounting Officer explained that Most of the programs that appear not to be attracting students are post graduate programs and students fail to enrol due to lack of tuition and scholarships however Management has noted this and has encouraged departments to write capacity building grants so as to support these students through scholarships.

I advised the Accounting Officer to undertake holistic assessment of the programs and seek government support inform of research grants.

4.3 Enrolment beyond the maximum student numbers

I noted that 17 Programs offered by the university had significantly exceeded the set maximum limit across the years of study with the excess numbers ranging from 50 to 200% contrary to the provisions of Section 5(i) of the Universities and Tertiary Institutions Act, 2001 (amended)

Enrolling students beyond the set limits in certain programmes is not only irregular, but it may also affect the quality of learning given the available facilities and academic faculty.

The Accounting Officer explained that provisions are made for possible reduction in numbers in case of failure to pay tuition and other social problems.

I advised the Accounting Officer to always adhere to the set limits and ensure corresponding increase in numbers is made with approval of the NCHE.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Management Responsibilities for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of MUST.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the University's ability to continue 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 University's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all

relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

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

5.0 Management of government vehicles (Fleet management)

Over the years, there has been increasing demand for accountability and better management of public resources by various stakeholders in Uganda. Management of government vehicles (Fleet management) is faced with a number of challenges, such as: inability to respond to national emergencies, like COVID 19; inability to support the delivery of public service by government entities; high government expenditure on purchase of vehicles; misuse of government vehicles; inaccurate vehicle management records; and a general lack of a comprehensive and standard government fleet management policy.

Subsequently, I developed procedures in order to assess the adequacy of government fleet management system in the delivery of public service, and to identify any impediments and make recommendations for improvement. Specifically, the audit was intended to ascertain whether government Vehicles were/are:

- Acquired in compliance with Government vehicle acquisition guidelines;
- Comprehensively recorded in the assets register to ensure their proper management;
- Adequately allocated, operated and utilized to enable delivery of public service;
- Properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Disposed in compliance with PPDA guidelines, and disposal proceeds are properly accounted for.

The study took a scope of three financial years: 2017/18-2019/20. From the procedures undertaken, I noted the following key observations;

	Key Observations	Audit Recommendation /Comment															
5.1	<u>ACQUISITION OF MOTOR VEHICLES</u>																
5.1.1	<p><u>Funding</u></p> <p>For the three financial years; the University planned to spend UGX. 200,000,000 on acquisition of vehicles from government funding. A sum of UGX. 699,840,186 (100%) was warranted by the Treasury for the purpose and the University eventually spent UGX.699, 840,186 to purchase 4 vehicles.</p> <p>During the same period, the the University obtained donor funding to the tune of UGX.793, 145,779 for purchase of additional 10 vehicles as planned.</p> <p>Overall, the University spent a total of of UGX.1, 492,985,465 for the acquisition of 14 vehicles over the three (3) year period under review.</p> <p>The Accounting Officer explained that the source of extra funding was donor research funds budgeted for by respective projects which are treated as off budget and the authority to use the extra Funds was sought and granted by the PSST</p>	The Accounting Officer is commended for seeking approval of to use Off Budget Funds.															
5.1.2	<p><u>Compliance with Government Ban on Acquisition of Motor Vehicles</u></p> <p>According to the Circular letter Ref; BDP/86/107/03 and dated 15th May 2019 from the Permanent Secretary and Secretary to the Treasury to all Accounting Officers, Government issued a freeze order on purchase of vehicles by all MDAs during the FY 2019/20. Further guidance from the Ministry of Public Service (MoPS) through a Circular letter Ref; ADM 99/205/01 dated 21st August 2019 indicated that clearance would only be given for procurement of vehicles under on-going donor funded projects.</p> <p>I noted that the University acquired six (6) vehicles (55%) at a total cost of UGX. 246,518,991 without prior clearance from MoPS contrary to the guidelines issued by the PS/ST.</p> <p>The Accounting Officer indicated that vehicles without clearance are all Project Vehicles controlled by the respective projects whose funding is off budget.</p>	I advised the Accounting Officer to seek guidance from PS/ST for off-budget funding including acquisition of vehicles.															
5.1.3	<p><u>Unplanned Acquisition of Motor Vehicles</u></p> <p>A review of a sample of 14 motor vehicles purchased revealed the following irregularities;</p> <table border="1"> <thead> <tr> <th>Irregularity</th><th>No. Vehicles</th><th>Cost (UGX)</th></tr> </thead> <tbody> <tr> <td>Vehicles procured but not in the annual work plan</td><td>12</td><td>498,441,525</td></tr> <tr> <td>Vehicles procured but not in procurement plan</td><td>12</td><td>498,441,525</td></tr> <tr> <td>Procured vehicles in the work plan but not in the procurement plan</td><td>-</td><td>-</td></tr> <tr> <td>Procurement was undertaken without a needs assessment (However, all vehicles specifications were obtained before procurement)</td><td>12</td><td>498,441,525</td></tr> </tbody> </table> <p>Acquisition of vehicles not planned for casts doubt as to whether the University's needs were appropriately assessed.</p>	Irregularity	No. Vehicles	Cost (UGX)	Vehicles procured but not in the annual work plan	12	498,441,525	Vehicles procured but not in procurement plan	12	498,441,525	Procured vehicles in the work plan but not in the procurement plan	-	-	Procurement was undertaken without a needs assessment (However, all vehicles specifications were obtained before procurement)	12	498,441,525	I advised the Accounting Officer to always ensure that the needs assessment is undertaken; vehicles planned for procurement are included in the approved work plan and procurement plan in accordance with the financial
Irregularity	No. Vehicles	Cost (UGX)															
Vehicles procured but not in the annual work plan	12	498,441,525															
Vehicles procured but not in procurement plan	12	498,441,525															
Procured vehicles in the work plan but not in the procurement plan	-	-															
Procurement was undertaken without a needs assessment (However, all vehicles specifications were obtained before procurement)	12	498,441,525															

	<p>The Accounting Officer explained that the noted vehicles were Project vehicles and since the funding was off budget they were not included in the university annual work plan.</p>	<p>and procurement guidelines.</p>
<p>5.1.4</p>	<p><u>Failure to comply with vehicle standardization guidelines of Government</u></p> <p>Public Service Circular Standing Instruction No. 1 of 1999 and the Establishment Notice No. 1 of 2003 require standardization of vehicles for government official and Projects by setting out engine capacity limits and vehicles specifications.</p> <p>A review of 14 procured vehicles revealed that the University did not fully comply with the approved standardization guidelines in some cases as explained below.</p> <p>I noted that six (6) vehicles (43%) out of the fourteen (14) acquired at a total cost of UGX.508,893,890 over the period of 3 years were in line with the approved engine capacity.</p> <p>8 vehicles (57%) acquired at a total cost of UGX.984,091,575 over the same period had engine capacities higher than the recommended.</p> <p>I was not provided with evidence that the entity obtained any waiver in regard to the set standards from MoPS.</p> <p>Purchase of vehicles outside the set standards undermines the objectives of the government policy on vehicle standardization, and may result into unnecessary increase in fuel and maintenance costs due to the operation of a fleet with excessive engine capacity.</p> <p>The Accounting Officer explained that respective donors determined the capacity of vehicles they required for their funded projects hence the University was not party to the acquisition process.</p>	<p>I advised the Accounting Officer to ensure that Vehicle Acquisitions for Donor Projects comply with vehicle standardization policy and guidelines to achieve efficient fuel and maintenance costs upon handover to the University.</p>
<p>5.2</p>	<p><u>MOTOR VEHICLE RECORDING</u></p>	
<p>5.2.1</p>	<p><u>Improper maintenance of Motor Vehicle Records</u></p> <p>Section 34 (2) of the Public Finance Management Act, 2015 requires an Accounting Officer to keep a register of assets and inventory in the format prescribed by the Accountant General. Furthermore, Paragraph 16.6.1(e) & (f) of the TIs, 2017 requires recording of the acquisition cost and estimated useful life of the asset, which should assist in determining the time of replacement and depreciation cost of an asset.</p> <p>Furthermore, Paragraph 10.13.4 of the TIs, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerised Financial Management Information System (GFMIS).</p> <p>I noted that eight (8) vehicles (57%) out of 14 physically inspected were recorded in the format as prescribed by the Accountant General.</p>	<p>I advised the Accounting Officer to enforce maintenance of proper vehicle records to achieve the desired safety and efficient utilization of the University fleet.</p>

	<p>Six (6) vehicles (43%) acquired at a cost of UGX. 508,893,890 over the period under review were not accurately recorded in the format prescribed by the Accountant General, which required capturing date of purchase, type of vehicle, registration number, acquisition cost, estimated useful life, physical location, and condition.</p> <p>All the 14 vehicles (100%) were traced to the staff or locations as recorded in the assets register which allowed traceability of vehicles.</p> <p>All the 14 (100%) vehicles allocated to staff were recorded in the assets register and were annually inspected and reconciled to the assets register.</p> <p>The Accounting Officer acknowledged the observed anomalies and promised to have them addressed in the subsequent year.</p>	
5.2.2	<p><u>Un-updated Asset Management Module in the Financial Management system</u></p> <p>Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerised Financial Management Information System (GFMIS).</p> <p>It was noted that Fourteen (14) vehicles (100%) acquired at a cost of UGX.1,492,985,465 over the period under review were not posted onto the Asset Management module in the Integrated Financial Management system (IFMS) as at the end of the financial year 2019/2020.</p> <p>Non-recording of the assets in the assets management module in the IFMS, may lead to misstatement of assets recorded in the financial statements, and may cause challenges in reconciliation of the fixed assets register using system information.</p> <p>The Accounting Officer acknowledged the observed anomaly and noted that there was an ongoing engagement with MOFPED to ensure uploading of the assets in the system.</p>	<p>I advised the Accounting Officer fast track the engagement with MOFPED and ensure that the IFMS asset module is regularly updated to enable accurate recording of fixed assets in the financial statements, and maintenance of a comprehensive assets register.</p>
5.3	<p><u>MOTOR VEHICLE USAGE</u></p>	
5.3.1	<p><u>Existence of a fleet management policy and guidelines</u></p> <p>I observed that the University has a policy on Motor vehicle Management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles.</p>	<p>The Accounting Officer is commended for the good practice of having a policy in place.</p>
5.3.3	<p><u>Support to Entity Service Delivery</u></p> <p>A review of the vehicle allocation to key service centers in the University revealed that some departments or units were not adequately allocated vehicles as indicated in the table below;</p>	<p>I advised the</p>

S/ N	Unit/ department requiring vehicles	No. of vehicle s allocate d	Type of vehicles allocate d	Are allocated vehicles adequate and appropria te (YES/NO)	Reasons for inadequa te allocation	Effects	Accounting Officer to continue liaising with MoFPED for funds to enhance the University fleet as this will facilitate research and field based activities.
1	Faculty of Applied Sciences and Technology	0	NA	No	Inadequat e funding	Fieldwork activities for quality assurance are undermin ed	
2	Institute of Maternal Newborn Child Health	0	NA	No	Inadequat e funding		
3	Faculty of Science	01	Double cabin pick up (old)	No	Inadequat e funding		
4	Faculty of Computing and Informatics	01	Double cabin pick up (old)	No	Inadequat e funding		
5	Faculty of Management Sciences	01	Station wagon (old)	No	Inadequat e funding		
6	Faculty of Interdisciplina ry Studies	01	Station wagon (o ld)	No	Inadequat e funding		
7	Department of Community Health	0	NA	No	Inadequat e funding		
8	Faculty of Medicine	05	3 double cabin pick-ups (old) , 2 old Omnibuse s (provided by a project)	No	Inadequat e funding		
9	Institute of Tropical Forest Conservation	0	NA	No	Inadequat e funding		
10	Estates and Works	0	NA	No	Inadequat e funding		
11	Library	0	NA	No	Inadequat e funding		
12	Security	0	NA	No	Inadequat e funding		
13	Dean of Students	01	Double Cabin pick-up (old)	No	Inadequat e funding		
14	Finance	01	Double Cabin pick-up (old)	No	Inadequat e funding		
15	Internal Audit	0	NA	No	Inadequat e funding	Fieldwork activities for quality assurance are undermin ed	
16	Procurement	0	NA	No	Inadequat e funding		
17	University Secretary (POOL Vehicles)	03	2 old buses; 2 old omnibuse s; 01 Double Cabin Pick up	No	Inadequat e funding		
18	University Secretary (office)	01	Station Wagon (old)	No	Inadequat e funding		
19	Vice Chancellor	02	Station wagons (old)	No	Inadequat e funding		
20	Deputy Vice	01	Station	No	Inadequat		

	Chancellor (Academic Affairs)		wagons		e funding	
21	Deputy Vice Chancellor (Finance and Administration)	01	Station wagon (air d)	No	Inadequat e funding	
22	Academic Registrar	01	Double Cabin pick-up (air)	No	Inadequat e funding	
<p>Inadequate allocation of vehicles to the units affected the supervision and monitoring efforts of those department/units, thus affecting the level of service delivery in regard to enforcement of education standards.</p> <p>The Accounting Officer explained that due to the limited budget provision and the ban on procurement of vehicles, the University was unable to purchase and allocate vehicles to fully support its Departments. Going forward the University will continue to source for funds for purchase of motor vehicles.</p>						
5.4	<u>VEHICLE MAINTENANCE</u>					
5.4.1	<p><u>Adequacy of Vehicle Maintenance Funding</u></p> <p>A review of the approved work plan and budget revealed that the university made a total maintenance budget provision of UGX.465,000,000. However, this amount was not broken down and as a result, I was not able to evaluate whether the vehicle maintenance budget was adequate.</p> <p>The Accounting Officer acknowledged the observation and promised to have the budget breakdown subsequently.</p>					
						<p>I advised the Accounting Officer to ensure that the maintenance budget is always broken down to allow for the proper assessment of maintenance budget against the expenditure</p>

6.0 Occupational Safety Health Management

A review of the Occupational Health and Safety management was undertaken at MUST with the objective of assessing the extent of management's adherence to the Occupational safety and health Act, 2006 at the University. The following issues were established:

6.1 Absence of Occupancy Certificates

Sec. 40 (2) of the Occupational Health and Safety Act 2006 (OSH), requires that a person in not less than one month before beginning to occupy or use any premises as a workplace to serve the Commissioner of Occupational Safety and Health. Section 41 (1) further requires the Commissioner upon receipt of the notice to issue the occupier a certificate of occupancy, in the names of the applicant.

However, I noted that all the 36 buildings at the University lacked certificates of occupancy from the commissioner of Health and Safety contrary to the guidelines.

Uncertified buildings constitute a risk to occupants.

The Accounting Officer explained that an application for certification of buildings had been made.

I advised the Accounting Officer to follow up the matter without further delay.

6.2 Buildings without approved plans

Sec 42 (1) of OSH, requires a plan and any architectural drawings of a new workplace or any alterations of an existing workplace to be submitted to the Commissioner of Occupation, Safety and Health for approval, before the construction of buildings or alterations of existing buildings of workplaces begins.

However, I noted that out of the 36 buildings of the University, only 14 (39%) had approved building plans leaving 22 (61%) without approved plans.

Failure to seek for approval of building plans may result into development of buildings which are not compliant to basic minimum health and safety requirements. It may also lead to loss of funds in the event that the buildings are disapproved by the relevant authorities.




The Accounting Officer explained that the buildings without approved plans were inherited from the Ministry of Education and sports (MOES) as the University was being opened. He further explained that the plans for hostels and the Library built in the 1990,s could not be located.

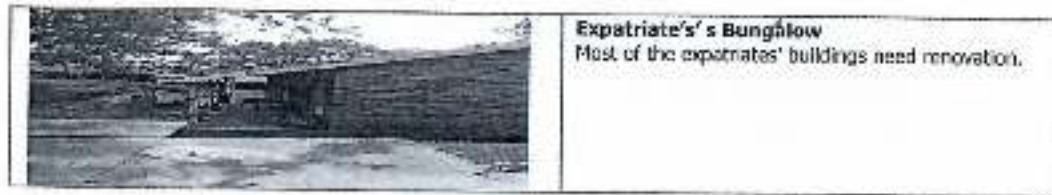
I advised the Accounting officer to ensure that the University buildings comply with safety standards prescribed by the law.

6.3 Dilapidated Buildings

Section 45 (1) requires that, where a worker has to work in, or in the course of his or her work to pass through, any part of a building, that part of the building shall be of sound construction and shall be kept in a good state of repair.


However, physical inspection of the University infrastructure revealed that the expatriates' bungalows, University expatriates' flats, University Inn buildings and Administration block are dilapidated as shown by the photographs below.

Buildings	Audit Remarks
	Expatriate's flat The top floor is not occupied because of the leaking roof.
	University Inn All buildings of the University Inn wing need urgent renovation, the buildings are dilapidated.
	Administration Block This houses staff on official duties. The building needs renovation.



The Accounting Officer indicated that the dilapidated buildings were being renovated in a phased manner depending on the availability of resources.

I advised the Accounting Officer to lobby for funding for renovation of dilapidated Buildings.


John F.S. Muwanga
AUDITOR GENERAL

21st December, 2020

Appendix 1: Achievement of Strategic Goals

No.	Strategic goal/objective	Performance Indicator (KPI)	Planned activity/output	Actual performance by time of audit (B)	Variance	Implementation status (Fully (F), Partially (P), or Not Implemented (NI))
1	To increase access to Higher Education, maintain the quality of academic standards in order to remain competitive & produce relevant skilled graduates in Science and technology	Student enrolment	17135	12,337	-4,798	Partially Achieved
2		Student Graduation	3300	4,213	913	Fully Achieved
3		Government sponsored students	1952	1,901	-61	Partially Achieved
4		Number of new progs introduced	13	10	-3	Partially Achieved
5		Student Book Ratio improved	1:40	1:32	N/A	Partially Achieved
6		Improve staff student ratio	1:15	1:20	N/A	Fully Achieved
7		Increase postgraduate enrolment	20%	7.6%	N/A	Partially Achieved
8	To consolidate and enhance University Outreach and Community Engagement Programmes	Number of teaching and sites created at CBE	150	149	-1	Fully Achieved
9		Number of accommodation facilities at CBE sites improved	9	6	-3	Partially Achieved
10		Number of new partnerships established.	21	13	-8	Partially Achieved
11		Number of old partnerships enhanced.	116	104	-12	Partially Achieved
12		Quarterly Public Dialogues/Debatas held	12	9	-3	Partially Achieved
13	To enhance the Quality and Quantity of Research and Innovation Output	Number of research papers referred in Recognised Journals	2300	2378	378	Fully Achieved
14		Research dissemination	3	3	0	Fully Achieved
15		Evaluation centers established	1	1	0	Fully Achieved
16		Number of Innovations made	18	22	4	Fully Achieved
17		New National and international research partnerships at least 3 annually	9	20	11	Fully Achieved
18	To provide a modern and conducive learning and work environment.	S/N				
19		Number lecture blocks constructed	4	1	-3	Partially Achieved
20		Number of student Hostels constructed	2	2	0	Fully Achieved
21		Number laboratory complex constructed	1	1	0	Fully Achieved
22		Number of Administrative complex constructed	1	0	-1	Not Achieved
23		Number of kms of roads opened	5kms	5kms	N/A	Fully Achieved
24		Commercialization of the farm	1	1	0	Fully Achieved

25	To enhance financial resource generation and management systems	Number of staff houses constructed	1	0	-1	Not Achieved
26		Number of lecture halls renovated	4	2	-2	Partially Achieved
27		Upgrading of the university inn	1	0	-1	Not Achieved
28		Number of sports and recreational centres developed & Renovated	1	0	-1	Not Achieved
29		No. of new Grants won	29	21	-8	Partially Achieved
30		Number of Investments attracted	1	4	3	Fully Achieved
31		No. of fundable proposals submitted	69	91	2	Fully Achieved

Appendix 2: OIT Budget Financing

No	Source	Amount	Purpose
1	National Institute of Health	361,435,901	REVAMP
2	Wyss Foundation	276,717,092	BCVI
3	Wyss Foundation	581,323,879	CAN TECH
4	Massachusetts General Hospital	252,121,226	MONS Q1
5	Massachusetts General Hospital	196,503,223	ONCOLOGY
6	Doris Duke Charitable Foundation	226,032,329	SAFER CONCEPTION
7	National Institute of Health	615,680,573	ADAPT
8	National Institute of Health	812,661,017	DIPT
9	National Institute of Health	767,786,730	EXTEND
10	International development Research Center (IDRC)	196,080,523	MAMA NA MTOTO
11	National Institute of Health	84,990,555	TRADITIONAL HEALERS
12	USAID	133,094,161	MENU
13	National Institute of Health	255,756,770	MAT K43
14	National Institute of Health	180,725,414	CONESH
15	National Institute of Health	81,906,487	SEVERE TB
16	The Children's & Woman's Health Centre	544,388,875	SMART DISCHARGE
17	National Institute of Health	407,498,535	MILK TH
18	Wellcome Trust	229,479,948	MAC T

19	National Institute of Health	514,918,260	MUREEP
20	Critical Ecosystem Partnership Fund	109,949,206	CEPF
21	VLIR-OUS	67,824,819	VLIR RWZI
22	VLIR-OUS	65,345,438	SOBY
23	UNITIAD	586,268,622	TB SPEED
24	Ministry of Education and Sports and Enabel	30,379,193	ENABLE
25	Wyss Foundation	363,043,779	CAPACITY BUILDING
26	Wyss Foundation	305,048,827	MNS
27	Wyss Foundation	247,776,411	NURSING OBUUTU
28	Swedish Research Council	61,373,286	PIPOC
29	Wellcome Trust	93,656,677	LAK
30	National Institute of Health	55,529,861	BREEDING SITE
31	National Institute of Health	382,778,478	CAD
32	National Institute of Health	45,322,222	TLD
33	National Institute of Health	349,775,384	PALORE K43
34	National Institute of Health	253,152,704	MRI NIH
35	WOTRO	80,726,040	MRI WOTRO
36	Bacea Foundation	15,735,000	I DRAIN
37	Bacea Foundation	23,406,861	VEIN LOCATOR
38	Bacea Foundation	9,444,187	MOBICARE
39	National Institute of Health	7,796,665	CRYPTOCOCCOSIS
40	Grand Challenge Canada	57,480,508	PRISM
41	Grand Challenge Canada	65,603,054	IDRESS
42	Conservation, Food, and Health Foundation	13,037,547	LESU
43	Standard Diagnostics Inc of South Korea	848,292	GEMS
44	Islands	6,775,623	DENGUE
45	Center for Aids Research	78,232,220	STROKE
46	Grand Challenge Canada	31,750,938	GETTING TO ZERO
47	VLIR-OUS	149,970,647	REFUGEE INTEGRATION
48	VLIR-OUS	176,494,131	CPAC

49	ADB	627,548,291	ADB/HEST
50	World Bank	6,137,921,844	PHARMASICTRAC
	Total	18,098,468,092	

Appendix 3: Implementation of the Approved Budget

Planning				Release of funds and Implementation										Monitoring and Evaluation		Reporting	
Program	Output	Activities	Are there clear targets and performance indicators to measure performance quantification (Yes/No) If no give reason	Plan	Budgeted amount (UGX '000')	Revised budget (UGX '000')	Amount released (UGX '000')	Amount Spent (UGX '000')	Achieved Target by Financial year end @ annual performance since report	Variance (K) (J-E)	Causes for the variance	Audit Conclusion	Was the activity reported on the periodic monitoring reports- (Yes/No) If no give reason	Is the performance of the activity accurately reported in the annual performance reports- (Yes/No) If no give reason			
Project (A)	(B)	(C)	(D)	(E)	(F)	(G) (UGX '000')	(H) (UGX '000')	(I) (UGX '000')	(J)	(K)							
Supportive Service Programme	Administrative Services	Pay 293,083 electricity units	Yes	293,083	216,000	216,000	216,000	216,000	238,362	(54,771)	Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes			
	Student Affairs (Sports affairs, guild affairs, chapel)	Pay 82,000 water units	Yes	82,000	388,800	388,800	388,800	388,800	78,312	(3,688)	Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes			
		Number of Students paid living out allowances	Yes	652	1,200,000	1,200,000	1,200,000	1,180,000	643	(9)	Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes			
		Number of Students counselled	Yes	200					190	(20)	Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes			
		Number of competitions participated in	Yes	5					4	(1)	Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes			

Development	Human Resource Management Services	Payment of Salaries	Yes	195	7,397,580	7,397,580	8,882,000	8,760,000	191	(4)	-	Variance in wage due to staff salary enhancement.	Partially Implemented	Yes	Yes
		No. of staff trained,	No	0					0			Some planned activities were affected by the Covid pandemic lockdown.	Not Quantified	Yes	Yes
	Academic Affairs	No. of apprenticeship provided	Yes	50	547,592	547,592	530,000	530,000	45	(5)		Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes
		Quality assurance reports	Yes	4					3	(1)		Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes
		No. of academic programs reviewed and	Yes	10					6	(4)		Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes
		accredited													
		No. of academic programs developed	Yes	2					0	(2)		Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes
		accredited													
	Library Affairs	No. of reading materials procured.	Yes	500	65,060	65,060	65,060	60,000	0	(500)		Variance due to Covid pandemic lockdown	Not Implemented	Yes	Yes
		No. of book sites subscribed	Yes	2					1	(1)		Variance due to Covid pandemic lockdown	Partially Implemented	Yes	Yes
Development	Roads, Streets and Highways	Construction of approaches to Main Entrance to biamen standard	Yes	1	50,000	30,000	30,000	20,000	0	(1)		Budget Cuts due to Covid 19	Not Implemented	Yes	Yes
	Construction and Rehabilitation of Learning Facilities	Completion of works for FCI phase 1 (Walling level 4,	Yes	1	3,076,000	3,080,000	1,980,000	1,950,000	1	-		N/A	Fully Implemented	Yes	Yes

GOVERNMENT OF THE REPUBLIC OF UGANDA



MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

**Reports and Financial Statements
for the Year Ended 30 June 2020**

***For Accounting Officers of the Central and District Local
Governments***

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

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MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of Responsibilities of the Accounting Officer

The financial statements set out on pages 6 to 12 have been prepared in compliance with the provisions of the Public Finance Management Act, 2015 (the Act) and the generally accepted accounting practice for the public sector. They have been prepared on the modified accrual basis of accounting where revenue from exchange transactions is recognised when earned while revenue from non-exchange transaction is recognised when received. Expenditures on the other hand are recognised when incurred as further detailed in the accounting policies attached to these financial statements.

In accordance with the provisions of Section 45 and Schedule 5 of the Public Finance Management Act, 2015, I am responsible for and personally accountable to Parliament for the activities of the vote to which I am the accounting officer. Further, I am responsible for the regularity and proper use of the money appropriated to the vote to which I am the Accounting Officer. I am also responsible for authorizing any commitments made by the vote and for controlling resources received, held or disposed of by or on account of the vote. Finally, I am responsible for putting in place effective systems of risk management and internal control in respect to all resources and transactions of the vote.

Section 45 (3) of the Act require the Accounting Officer to 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.

Sections 50 and 51 of the Act respectively require me to prepare and submit half-yearly financial statements of my vote to the Secretary to the Treasury, and also to prepare and submit annual financial statements of my vote to the Auditor General for audit and to the Accountant General within two months after the end of each financial year.

Accordingly, I am pleased to report that I have complied with these provisions in all material respects and I am also pleased to submit the required financial statements in compliance with the Act. I have provided, and will continue to provide all the information and explanations as maybe required in connection with these financial statements.

To the best of my knowledge and belief, these financial statements agree with the books of account, which have been properly kept.

I accept responsibility for the integrity and objectivity of these financial statements, the financial information they contain and their compliance with the Public Finance Management Act, 2015 as amended.

By: BRAMHANA, A. M. D.
Accounting Officer (Name & Signature)

11/12/2020
Date



MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Commentary on the Financial Statements by the Accounting Officer

General Information about the Reporting Entity

Principal Activity of the Vote

Mbarara University of Science and Technology is mandated under section 24 of UOTLA to deliver Tertiary Education.

Mission and Vision

Vision: A centre for academic and professional excellence in science and technology

Mission: To provide quality and relevant education at national and international level with particular emphasis on science and technology and its application to community development

University Objectives

- To advance, transmit and preserve knowledge from one generation to the next;
- To provide the necessary human resource in applied sciences, technology and management skills;
- To generate and disseminate knowledge and innovation
- To provide services to the public in analyzing and solving problems;
- To teach students to understand and appreciate local, national and international issues.

Key Performance highlights

During the reporting period, the vote undertook the following activities and major outputs

1) Teaching and training

The University enrolled and registered 1,490 (37.7% Female) new students out of planned 1,643 students. Conducted 23 weeks of lectures & practicals out of expected 30 weeks and 2 weeks of examinations out of expected 4 weeks. Procured teaching materials (computer supplies, chemicals, and apparatus for 4,391 (38.2% Female) students. Paid Faculty allowance to 283 students of PoM and 225 CoU Science based students of PoS. Conducted 1 field trip for BBA and PERM students. Held 8 quality assurance and curriculum review meetings/workshops. Conducted graduation for 1,031 students

2) Research and graduate studies.

Conducted 5 research studies, one of which was in characterization of bioactive compounds from leaves of *gouanai longispicata* and supported the development an app for covid 19 data collection, one PhD student for research data collection, 2 research and ethical meetings/workshops. Made one publication and held one Annual Research dissemination conference.

3) Outreach

Conducted survey for school practice for 210 students of Bsc. Education and industrial training for lab. tech., conducted home visits for BNS, industrial and hospital placement for pharmacy students. Conducted needs assessment for Nursing Education students and survey for COBERS community placement for 452 students as well as procuring the related materials in POM. Conducted surveys for Industrial training for 375 students of BME, PERM, EEE and BCE programmes of FAST, for 173 students of FCI in programmes of BCS and BIT, for 201 students in PoBMS for programmes in BAF, BBA and BSM. Conducted community twinning project in 9 villages of greater Mbarara and outreach survey for 105 students in FTS.

4) Students welfare

Paid living out allowances for 648 CoU sponsored students and provided recreation services to 4,391 (36.3% Female) students. Made transfers to Guild to facilitate students activities and to sports union where MUST participated in the Uganda Universities Games and other sports activities.

5) Administration and support services

Paid for 238,362 units of electricity out of planned 293,083 units and 78,312 units of water out of planned 92,000 units. Maintained 13.2 hectares of compound and 12,508.7 m² out of planned 20,030m² of lecture rooms labs and students halls. Routine maintenance of buildings, equipment and vehicles. Held 11 council and council committee meetings, 4 senate, 8 contracts committee and 7 management meetings. Paid for 93mbps of

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

internet. Prepared Final accounts for 2018/19 and submitted to MOFPED and OAG, Half year and Nine months accounts, and budget performance reports for Quarter 1,2 and 3 of FY 2019/20. One consolidated procurement plan was prepared, approved and implemented. Annual Audit plan was prepared approved and implemented. Timely payment of salaries for 533 University staff

6) Government Buildings

The construction of Faculty of Computing and Informatics building Phase 1 at Kihumuro campus was completed. This included putting up the substructure, superstructure shell (slabs of 4 levels and columns) with window and door frames and roofing. The construction of the Students Hostel Phase 2 at Kihumuro campus was completed and awaited UMEME connecting power. Renovations of the Pharmacology Lecture Theatre and the Library were made at Mbarara campus.

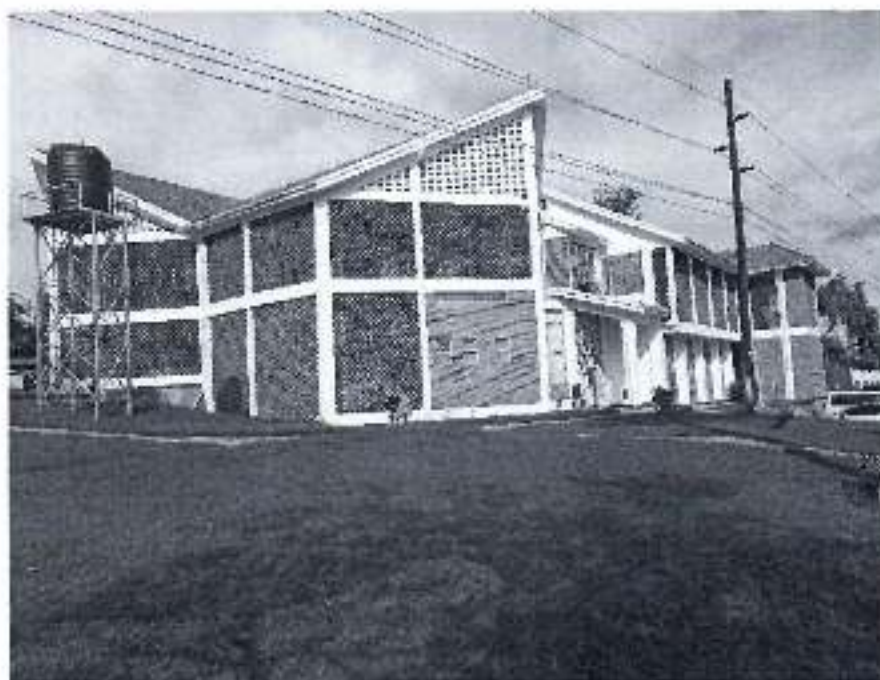


Construction of Non-residential Building – Faculty of Computing and Informatics building phase one

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY



Construction of Residential Building – Kibumura Campus Students 1 (otel) phase two



Newly renovated Library building Mbarara Campus

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY



Newly renovated Pharmacology lecture theatre building Mbarara Campus

7) Roads, streets and highways

The road network at Kibumuro campus were maintained. Earthwork and shaping were done.

8) Machinery and Equipment

Procured network equipment 1 router- cisco catalyst 4506h and it accessories. Procured equipment for upgrade and repair of net work infrastructure.

Procured assorted equipment and machines for labs teaching and offices. 1 heavy duty photocopier, 5 printers, 2 laptops and a projector.

9) Furniture and Fittings

Procured assorted furniture and fittings: 20 engineering and drafting tables, 80 seminar chairs and 10 seminar tables for FAST, office furniture and filing cabinets.

10) Challenges

The challenges during the financial year were basically due to the Covid 19 pandemic which affected the execution of academic activities in semester 2. Activities such as procurement of printing paper for certificates, purchase of text books, students outreach, field trips, industrial training, Guild elections, staff training, workshops and seminars were not carried out. The development budget funds for Quarter 4 were not released and consequently affected the construction of road approaches to the main gate, completion of construction of the main gate as well as payment of certificates for the construction of the faculty of computing and informatics.

Risk Management Practice and Internal Control

The vote maintained a system of internal control through the governance structure where we have a council and various committees that conduct an oversight of the all University activities. The administrative structure is established with clearly spelt out job descriptions. The vote has an independent internal audit unit, functioning procurement and disposal unit, departments of University Secretary, Bursar, Estates and works, faculty deans and others. The vote operates approved budgets with related work plans and periodic performance reports are prepared and reviewed on quarterly basis. The Internal Audit Unit has the capacity for the continuous review of the internal controls and reports to the Audit and risk committee of council whose recommendations are implemented accordingly. Payments are effected using the Integrated Financial management System (IFMS).

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Salary and payroll management is done using the IPPS. Students fees and other incomes are collected using the Academic information System (AIMS)

Comment on the Payroll for both salary and Pensions

The University spent a total of Ugx 33,704,041,542 on salaries for 533 staff during the year under audit. There was no expenditure on gratuity.

Action on Parliamentary Recommendations

The treasury memorandum on parliamentary resolutions received and acted upon was for the financial year 2015/16 and below is the summary of actions taken;

1) Conflicting Laws on the operations of the Audit Committee

Action status is that on the advice from the Solicitor General; the Audit and risk committee appointed by the University Board is a subcommittee of the University Board as per 43(1) of the UOTI Act 2001 and not a sector Audit Committee as provided by Sec 49(1) OF PFMA. A sector as defined by the PFMA is a group of institutions or votes that have common functions, objectives and mandates. As such, the audit and risk Committee of MUST is legally constituted as per Sec43 (1) of the UOTI Act 2001

2) Ineffectiveness of CEMAS functionality

Action status is that CEMAS was replaced by the Academic Information System (AIMS), which handles all the students processes right from applications to graduation. MOFPED introduced IFMS which is being used for accounting and PBS for budgeting and budgetary performance.

3) Mbarara University Buhoma project

Action status is that the title for the land at Buhoma was obtained and rent of Ugx10,000,000 per annum is being collected from the community

4) NTR Budget Shortfall

Action status is that the NTR budget shortfall was attributed to a decline in the number of students who registered during the year under review. The student enrolment has since improved and the corresponding NTR collections have also increased.

5) Staff shortages

The inadequate wage budget continues to constraint recruitments. The recent increase in salaries for university staff shall go a long way in attracting and improving the retention of staff by the university. We continued to request for recruitment funds and in F/Y 2020/21, Ugx 2,998 bn was availed.

By: ANTHONY MUKUNDA
Accounting Officer [Name & Signature]

11/12/2020
Date



MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Commentary on the Financial Statements by the Head of Accounts

The University's revised approved budget for financial year 2019/20 was Ugx 48,606 bn comprising Government of Uganda funds of Ugx 33,207 bn for wages, ugx 11,713 bn for Non-wage recurrent, Ugx 3,686 bn for development.

1) Revenue performance

A total of Ugx 47,186,041,899 was warranted out of the approved budget of Ugx 48,605,964,684 which was a performance of 97%. However non execution of activities due to the covid 19 pandemic leads to indication that only Ugx 45,916,970,698 was received from treasury.

2) Expenditure

Total expenditure was Ugx 45,916,970,698 out of warranted amount of Ugx 47,186,041,899 which is a performance of 97.3%.

3) Non Tax revenue

Non tax revenue collections and remittance to treasury was Ugx 9,602,785,169 against a budget of ugx 12,147,492,035. The under collection was due to the closure of the University after Covid 19 outbreak.

4) Movement of cash and cash equivalents

The movement in cash was a decrease from Ugx 602,973,641 at beginning of the financial year to nil at end of financial year. The amount was in respect to balances on collections accounts that were transferred to the consolidated fund and thereby reducing the reserves.

5) Receivables

Ugx 2,544,706,866 is an apparent receivable whose reconciliation has been done between URA, MOFPED and the vendor of AIMS.

6) Only Ugx 252,120 domestic arrears out of Ugx 286,121,044 were paid leaving a balance of Ugx 285,868,924 unpaid. This was to be paid out of a supplementary which was approved but funds were never released.

7) Out of receives worth Ugx 956,642,541 as at 30th June 2019, Ugx 706,604,095 was recovered during the year from certificates payable to a contractor of on-going construction project.

I take full responsibility for the completeness and integrity of these Financial Statements

Dominique MUSAWE

Head of Accounts [Names & Signature]

11/12/2020
Date



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of Financial Performance

[Based on classification of expenditures by nature]

	Note	Actual 30 June 2020 (Shs)	Actual 30 June 2019 (Shs)
OPERATING REVENUE			
Taxes	2		
External Assistance	3		
Transfers received from Treasury- UCP	4	45,916,970,698	51,575,005,601
Transfers received from Other Government units	5		
Non Tax revenue	6	12,147,492,035	11,412,179,867
Total operating revenue		58,064,462,733	62,987,185,468
OPERATING EXPENSES			
Employee costs	7	36,892,708,807	36,107,367,969
Goods and services consumed	8	4,599,811,676	5,812,001,534
Consumption of property, plant & equipment	9	2,971,002,183	7,537,299,473
Subsidies	10		
Transfers to other Organisations	11	204,964,770	419,042,953
Social benefits	12		
Other operating expenses	13	1,934,835,237	1,844,247,671
Total operating expenses		46,623,322,673	51,719,959,600
Excess of revenue over expenditure from operating activities		11,441,140,060	11,267,225,868
Foreign exchange loss /Gain	14		
Finance costs	15		
Transfers to Treasury	16(a)	(9,602,785,169)	(12,198,619,396)
Excess of Revenue over expenditure for the year		1,838,354,891	-931,393,528

By: K. H. N. M. U. [Signature]
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of Financial Position

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
ASSETS			
Cash and cash equivalents	17	0	602,973,641
Receivables	18	2,794,745,312	956,642,541
Inventories	19		
Investments	20		
Non-Produced Assets	21	3,000,000	3,000,000
Total Assets		2,797,745,312	1,562,616,182
LIABILITIES			
Borrowings	22		
Payables	23	285,868,924	286,121,044
Deposits	24		
Pension Liability	25		
Total Liabilities		285,868,924	286,121,044
Net assets (liabilities)			1,276,795,138
REPRESENTED BY:-			
Net Worth		2,511,876,388	1,276,495,138

Statement of Changes in Equity (Net Worth)

	Schedule	30 June 2020 (Shs)	30 June 2019 (Shs)
At 1 July - Net worth Last Year (B/F)		1,276,495,138	2,795,139,173
Less: Transfers to the UCP account	Note 16(h)	(602,973,641)	
+/- Balance sheet adjustments	Note 26		(587,250,507)
Revaluation reserves			
Add: Excess of revenue over expenditure for the Year		1,838,351,891	(931,393,528)
Closing Net Financial Worth		2,511,876,388	1,276,495,138

By: [Signature]
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Cash flow Statement for the year ended [Direct Method]

	30 June 2020 (Shs)	30 June 2019 (Shs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Revenue from Operating activities (see below)	45,916,970,698	50,800,271,928
PAYMENTS FOR OPERATING EXPENSES		
Employee costs	36,892,708,807	35,978,092,138
Goods and services consumed	4,599,811,676	5,684,830,521
Subsidies		
Transfers to Other Organisations	204,964,770	389,368,753
Social benefits		
Other expenses	1,954,835,237	1,844,247,671
Foreign exchange loss/gain		
Net Advances paid		
Domestic arrears paid during the year	252,120	404,339,570
Deposits paid		
Pension Arrears paid during the Year		
Losses of cash		
Losses of Credit receivable		
Total payments for operating activities	43,652,572,610	44,300,878,653
Net cash inflows/(outflows) from operating activities	2,264,398,088	6,499,393,275
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	2,264,398,088	7,274,126,948
Purchase of non-produced assets		
Proceeds from sale of property, plant and equipment		
Purchase of investments		
Proceeds from sale of investments		
Net cash inflows/(outflows) from investing activities	0	(774,733,673)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from external borrowings		
Repayments of external borrowings		
Proceeds from other domestic borrowings		
Repayments of other domestic borrowings		
Net cash flows from financing activities		
Net increase (decrease) in cash and cash equivalents	0	(774,733,673)

Gyandukanga md
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Cash flow Statement for the year ended (continued)

For cash flow purposes receipts from operating revenue comprise

	Notes	30 June 2020 Shs.	30 June 2019 Shs.
Total Revenue as per Statement of Financial Performance		58,064,462,733	62,987,185,468
Add : Advances recovered during the year			
: Revenue receivable collected during the period			11,705,856
: Deposits received			
: Proceeds from disposal of Investments			
Total Revenue		58,064,462,733	62,998,891,324
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfer to Treasury		(9,602,785,169)	(12,198,619,396)
Revenue Receivable for the reporting period		(2,544,706,866)	
Total revenue received for Cash flow statement purposes		45,916,970,698	50,800,271,928

Reconciliation of movement of cash during the year

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
At the beginning of the year		602,973,641	1,377,707,514
Less: Transfers to the DCF account (Previous Year Balances)	16(b)	(602,973,641)	
Add/ (Less) : Adjustments in cash and cash equivalents	26		
Net increase (decrease) of cash from the <i>Cash flow Statement</i>		0	(774,733,673)
At the end of the year		0	602,973,641

For purposes of the cash flow statement, cash and cash equivalents comprise

	Notes	30 June 2020 (Shs)	30 June 2019 (Shs)
Cash and bank balances	17	0	602,973,641
Cash and bank balances		0	602,973,641

BRADY HANS, A. M. U.
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of Appropriation Account [Based On Services Voted]

	Initial Approved Budget 30 June 2020 (Shs) (a)	Revised Approved Budget 30 June 2020 (Shs) (b)	Warrants 30 June 2020 (Shs) (c)	Actual 30 June 2020 (Shs) (d)	Variance 30 June 2020 (Shs) (b-d)	Variance 30 June 2020 (Shs) (c-d)
RECEIPTS						
Taxes						
External Assistance						
Transfers received from Treasury UCF	47,127,758,143	48,605,964,684	47,186,041,899	45,916,970,698	2,688,993,986	1,269,071,201
Transfers received from Other Government units						
Non Tax revenue	10,030,000,000	10,030,000,000	10,030,000,000	12,147,492,035	(2,117,492,035)	(2,117,492,035)
Total receipts	57,157,758,143	58,635,964,684	57,216,041,899	58,064,462,733	571,501,951	(848,420,834)
EXPENDITURE- by services as per appropriation						
Central Administration	12,920,280,629	14,398,487,170	14,379,422,132	14,153,540,441	244,946,729	225,881,691
Faculty of Science	5,517,953,939	5,517,953,939	5,517,953,939	5,337,477,743	180,476,196	180,476,196
Faculty of Medicine	14,881,371,477	14,881,371,477	14,881,371,477	14,598,951,628	285,419,849	285,419,849
Faculty of Applied Sciences	1,416,155,689	1,416,155,689	1,416,155,689	1,342,024,664	74,131,025	74,131,025
Faculty of Computing and Informatics	3,383,441,651	3,383,441,651	3,383,441,651	3,063,495,031	317,946,620	317,946,620
Faculty of Business and Management Sciences	2,473,224,643	2,473,224,643	2,473,224,643	2,384,862,630	88,362,013	88,362,013
Faculty of Interdisciplinary Studies	2,617,948,113	2,617,948,113	2,617,948,113	2,559,479,573	58,468,540	58,468,540
Institute of Maternal and New born Child Health	31,936,000	31,936,000	31,936,000	25,678,000	6,258,000	6,258,000
Directorate of Research and Graduate Training	199,677,288	199,677,288	199,677,288	185,062,900	14,614,388	14,614,388
Development Expenditure	3,685,768,714	3,685,768,714	2,284,910,967	2,264,398,088	1,421,370,626	20,512,879
Total Expenditure	47,127,758,143	48,605,964,684	47,186,041,899	45,916,970,698	2,688,993,986	1,269,071,201
NTR transferred to the UCF Account	10,030,000,000	10,030,000,000	10,030,000,000	9,602,785,169	427,214,831	427,214,831
Net Receipts/Payments	0	0	0	2,344,706,866	(2,544,706,866)	(2,544,706,866)

By: [Signature]
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of Appropriation Account [based on nature of expenditure]

	Initial Approved Budget 30 June 2020 (Shs) (a)	Revised Approved Budget 30 June 2020 (Shs) (b)	Warrants 30 June 2020 (Shs) (c)	Actual 30 June 2020 (Shs) (d)	Variance 30 June 2020 (Shs) (b-d)	Variance 30 June 2020 (Shs) (c-d)
RECEIPTS						
Taxes						
External Assistance						
Transfers received from Treasury-UCP	47,127,758,143	48,605,964,684	47,186,041,899	45,916,970,698	2,688,993,986	1,269,071,201
Transfers received from Other Government units						
Non Tax revenue – Exchange transactions (<i>actual collected</i>)						
Non Tax revenue – Non-Exchange transactions	10,030,000,000	10,030,000,000	10,030,000,000	12,147,492,035	(2,117,492,035)	(2,117,492,035)
Total receipts	57,157,758,143	58,635,964,684	57,216,041,899	58,064,462,733	571,501,951	(848,420,834)
EXPENDITURE-by nature of expenditure						
Employee costs	35,759,102,495	37,237,309,036	37,237,309,036	36,892,708,807	344,600,229	344,600,229
Goods and services consumed	4,931,228,127	4,931,228,127	4,931,228,127	4,599,811,676	331,416,451	331,416,451
Consumption of property, plant & equipment	3,685,768,714	3,685,768,714	2,294,910,967	2,264,398,088	1,421,370,626	20,512,879
Subsidies						
Transfers to other Organisations	221,000,000	221,000,000	204,964,770	204,964,770	16,035,230	0
Social benefits	3,029,808	3,029,808			3,029,808	0
Other expenses	2,527,628,999	2,527,628,999	2,527,628,999	1,954,835,237	572,793,762	572,793,762
Domestic arrears paid				252,120	(252,120)	(252,120)
Finance costs						
Total expenditure	47,127,758,143	48,605,964,684	47,186,041,899	48,916,970,698	2,688,993,986	1,269,071,201
NTR transferred to the UCP Account	10,030,000,000	10,030,000	10,030,000,000	9,602,785,169	427,214,831	427,214,831
Net Receipts/Payments	0	0	0	2,544,706,866	(2,544,706,866)	(2,544,706,866)

Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Reconciliation between total expenditure per Appropriation Accounts and per Statement of Financial Performance

	Actual 30 June 2020 (Shs)	Actual 30 June 2019 (Shs)
Total expenditure per Appropriation Account	45,916,970,698	51,838,178,126
Add:		
Letters of credit receivable prior year but delivered during the year		
Accrued expenditure		286,121,044
Prepayments performed	706,604,095	
Less:		
Letters of credit receivable at year-end		
Domestic Arrears paid	252,130	404,339,570
Non produced assets for the period		
Prepayments for the period		
Total Expenditure per Statement of Financial Performance	46,623,322,673	51,719,959,600

By: MURUGA MURUGA
Accounting Officer [Names & Signature]



MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Notes to the Financial Statements

Note 1(a): Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all material aspects unless otherwise stated.

(i) General Information

As required by Section 51(1) of the Public Finance Management Act, 2015, each vote shall prepare annual financial statements for audit, and submit a copy to the Accountant General.

(ii) Reporting Entity

Mbarara University of Science and Technology is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda.

The principal address of the entity is:

P.O Box 1410, MBARARA.

(iii) The Consolidated Fund

Is the Consolidated Fund as established by the Article 153 of the Constitution of the Republic of Uganda. As provided by Section 30 of the Public Finance Management Act, 2015 (the Act), it is the Fund into which all revenues or other money raised or received for the purpose of the Government shall be paid. Except for receivables into another public fund established for a special purpose (for example the Petroleum Fund) where this is authorized by an Act of Parliament, or where a vote, state enterprise or public corporation shall retain revenue collected or received as authorized through an appropriation by Parliament or is a monetary grant exempted under Section 44 of the ACT.

Withdrawals from the Consolidated Fund shall only be done upon the authority of a warrant of expenditure issued by the Minister of Finance to the Accountant General after a grant of credit has been issued to the Minister by the Auditor General in the first instance. The withdrawal can be effected only when: (a) the expenditure has been authorized by an Appropriation Act or a Supplementary Appropriation Act; (b) is a statutory expenditure; (c) for repaying money received in error by the Consolidated Fund; (d) and for paying sums required for an advance, refund, rebate or drawback that are provided for in this and other Act of Parliament.

(iv) Classified expenditures

Classified expenditures are included under supply of goods and services in the Statement of Financial Performance, and are audited separately. The money appropriated for classified expenditure shall only be used for defense and national security purposes. A committee of Parliament comprising the chairpersons of the committees responsible for budget; defense and internal affairs; and another member appointed by the Speaker will be responsible for scrutiny of classified expenditure budget.

(v) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 (the Act) and comply with generally accepted accounting principles.

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

The Financial Statements have been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenue from exchange transactions when earned resulting into recognition of receivables in the statement of financial position, revenue from non-exchange transactions when cash is received and expenses when incurred but within the approved budget resulting into recognition of payables in the statement of financial position. All non-current assets with the exception of non-produced assets are expensed 100% in the year of acquisition in the statement of financial performance.

(vi) Going concern consideration

The financial statements have been prepared on a going concern basis.

(vii) Presentation currency

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

(viii) Reporting Period

The reporting period for these financial statements is from 1 July, 2019 to the next 30 June..... Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format in the current year's financial statements.

(ix) Appropriation

The initial approved budget is the original forecast as presented and approved by Parliament. A revised budget is the initial approved budget adjusted by a supplementary or reallocations/ virements.

(x) Revenue

Revenue represents cash and grants in kind received by the entity during the financial year and comprise; taxes, transfers from the Consolidated Fund, transfers from the Contingency Fund, grants received and non-tax revenue. Revenues are recognized as follows;

a) Tax revenues

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. Payment of tax does not necessarily result into an entitlement to the taxpayer to receive equivalent value of services or benefits. All tax revenues are recognised when received.

b) External Assistance

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants (aid assistance) are recognized as income when received. In-kind receipts (donations) are recognized at fair value when received.

c) Transfers received

Transfers received include; transfers received from the Consolidated Fund, and transfers received from other government units. All transfers are recognized when received by the Accounting Officers.

d) Non-Tax Revenue

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue. Examples include proceeds from sale of designated goods and services, hire of assets, interest/gains associated from ownership of shares and fines/penalties. NTR is categorized into two:-

1) Revenue from exchange transactions

These are revenues that arise from sale or hire of an item of economic value, often an asset, a right, etc in exchange for something of approximate equal value. Examples include proceeds from issue of

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passports, migration permits like visas, rent receivable, proceeds from the sale or hire government of goods and services, etc. NTR from exchange transactions whether directly collected by the entity or collected by another on its behalf is recognised when revenue is earned.

2) Non Tax Revenue from non-exchange transactions

These comprise fines, licenses, fees and other revenue categories which are levied for which there is no equivalent exchange for goods or services to payers. NTR from non –exchange transactions whether directly collected by the entity or collected by another on its behalf is recognised when revenue is received.

(xi) Expenses

Generally, expenditure is recognized when it is incurred. Qualifying¹ unsettled expenditure is recognised in the Statement of Financial position as payables. Payments of pension to existing retirees are recognized in the statement of financial performance and any arrears on such payments recognised in the statement of financial position. Pension liability for non- retirees is neither recognised nor disclosed in the financial statements.

(xii) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment (PPE) principally comprises buildings, dams, roads and highways, hydropower stations, plant, vehicles, equipment, and any other infrastructure assets but does not include land and regenerative natural resources such as forests and mineral resources.

Acquisitions of PPE are recorded in the asset register on receipt of the item at cost and expensed fully through the Statement of Financial Performance. Cost of the item is defined as the total cost of acquisition. Where the cost of the PPE cannot be determined accurately, the PPE is stated at fair value. Subsequent repairs and maintenance costs of PPE are also expensed as goods and services consumed in the Statement of Financial Performance.

Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period in which it is received.

(xiii) Translation of transactions in foreign currency

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). These result into realized gains/losses which are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses. The unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

(xiv) Revaluation Gains/Losses

Unrealized gains or losses arising from changes in the value of investments, marketable securities held for investment purposes, and from changes in the values of property, plant and equipments are not recognized in the financial statements.

(xv) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

(xvi) Unspent cash balances

In accordance with the requirement of the Public Finance Management Act, 2015, unspent cash balances by Government entities at the end of the financial year are returned through the Single

¹ All payables should be verified by the Internal Audit and a certificate issued signed by the Accounting Officer, Head of Internal Audit and Head of Internal Accounts/Finance.

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Treasury Account (TSA) to the Consolidated Fund. With the commencement of the TSA, votes fully operational on IFMS no longer have unspent cash balances for Transfers received by MALGs from the Treasury.

Escrow Account balances are to be recognized in the Financial Position of the responsible entity and expensed through the Financial Performance in the period when funds are utilized.

(xvii) Receivables

(a) Non Tax revenue and Advances

Receivables include revenue from exchange transactions earned but not collected and advances not retired by the reporting date. These are carried at historical cost and are written down by recovered receipts or write -off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

(b) Letters of credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivable and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

(c) Other Receivables

These include expenditure incurred but not consumed during the financial year. Examples include rent expenditure paid for the period crossing financial years.

(xviii) Inventories

Comprise consumable supplies expensed in the period when acquired. Inventories that qualify for recognition must be initially reflected at cost. Where they are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.

(xix) Investment properties

Investment property principally comprises land, office, commercial and residential buildings, and other physical assets, which is held for long-term rental income and is not occupied internally. Investment property is treated as a long-term investment and is carried at cost.

(xx) Investments

Investments are classified into three groups, namely: **investments held for trading; investments held-to-maturity; and investments available-for-sale.**

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as "trading investments", and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as "**Investments held-to-maturity**", and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as "**investments available-for-sale**", and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from "trading investments" to "Investments held to maturity".

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All investments in the balance sheet are carried at historical cost. Non financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

(xxi) Projects expenditure

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Fully or partly Government funded project expenditure is recognized in the statement of financial performance of the reporting entity to the extent of funding received from Government.

(xxii) Borrowings

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

(xxiii) Employee benefits

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

(xxiv) Contingent liabilities and assets

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Non quantifiable contingent liabilities are disclosed in the memorandum statement of No quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

(xxv) Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments on loans are not included in the Statement of Outstanding Commitments. Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments to the extent of the appropriation.

(xxvi) Public Private Partnerships

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystallize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystallize which are assessed annually. If the events crystallize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis.

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Other Notes to the Financial Statements

Note 1b: Exchange Rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. The Uganda Shilling closing rates (the Bank of Uganda middle rate) for major currencies were:

	30 June 2020	30 June 2019
United States Dollar		
British Pound		
Euro		

Note 2: Tax Revenues

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Local Services Tax		
Land fees		
Business Licenses		
Other tax revenues		
Total taxation revenues		

Note 3: External Assistance

	30 June 2020 (Shs)	30 June 2019 (Shs)
Grants from foreign governments		
Grants from International Organizations		
Total Grants		

Note 4: Transfers Received From the Treasury – Consolidated Fund

	30 June 2020 (Shs)	30 June 2019 (Shs)
Transfers from the treasury- current		44,078,031,887
Transfers from the treasury- capital		7,496,973,714
Total Transfers	45,916,970,698	51,575,005,601

Note 5: Transfers received from Other Government Units

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance road maintenance funds, grants recognised by treasury but transferred to other executing MLGS, etc

	30 June 2020 (Shs)	30 June 2019 (Shs)
Transfers received from other Gov't Units- Current (Name of the Government unit)		
Transfers received from other Gov't Units- Capital (Name of the Government unit)		
Total		

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Note 6: Non-Tax Revenues - Exchange transactions

Comprise non-tax revenues from exchange transactions collected during the year as follows:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Investment income		
Dividends		
Rent		
Other property income (disposal of assets)		
Sale of goods and services by MALGIS		
Administrative fees and licenses		
Tuition fees	12,134,300,133	11,280,500,192
Miscellaneous Revenue	13,191,902	131,679,675
Total Non-Tax Revenue	12,147,492,035	11,412,179,867

Note 7: Employee Costs

Employee costs principally comprise:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Wages and salaries	33,704,041,542	33,110,210,342
Social contributions	3,172,866,943	2,991,016,619
Other employment costs	15,800,322	6,141,008
Total employee costs	36,892,708,807	36,107,367,969

Note 8: Goods and Services

Expenditure on goods and services during the year principally comprise the following:

	30 June 2020 (Shs)	30 June 2019 (Shs)
General expenses	1,366,513,328	1,779,647,341
Communications	371,090,836	461,077,792
Utility and property expenses	1,174,025,487	1,244,622,462
Supplies and services	300,327,439	460,640,911
Professional services	510,000	9,910,000
Insurances and licenses	39,743,377	35,000,000
Travel and transport	913,782,853	1,293,223,905
Maintenance	433,818,357	525,879,123
Inventories (goods purchased for resale)		
Total cost of goods and services	4,599,811,676	5,812,001,534

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Note 09: Consumption of Property, Plant and Equipment (Fixed Assets)

As explained in accounting policy (xii), property, plant and equipment (physical assets) are expensed in the year of purchase i.e. they are fully expensed in the year of purchase using the cash basis of accounting.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Residential buildings	1,928,578,560	2,573,759,365
Residential buildings	739,114,178	4,282,570,000
Roads and bridges	24,965,000	132,050,046
Transport equipment-		
Machinery and equipment	129,539,114	316,042,129
Furniture and fittings	64,572,700	92,910,286
Other fixed assets	84,232,631	139,967,647
Total value of property, plant and equipment expensed	2,971,002,183	7,537,299,473

Note 10: Subsidies

Subsidies paid during the year are summarized as below:

	Actuals 30 June 2020 (Shs)	Actuals 30 June 2019 (Shs)
To public corporations		
To private enterprises		
To private individuals		
Total subsidies for the year		

Note 11: Transfers to Other Organisations

Transfers made during the year are summarized as below:

	Actuals 30 June 2020 (Shs)	Actuals 30 June 2019 (Shs)
Transfer to foreign Governments		
Transfers to International Organisations		98,042,953
Transfers to other government units	204,964,770	321,000,000
To resident non-government units		
Total transfers	204,964,770	419,042,953

Note 12: Social Benefits

Social benefits paid during the year comprise:

	Actuals 30 June 2020 (Shs)	Actuals 30 June 2019 (Shs)
Pensions		
Employer Social benefits		
Total social benefits		

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Note 13: Other Operating Expenses

These comprise:

	Actuals 30 June 2020 (Shs)	Actuals 30 June 2019 (Shs)
Property expenses other than interest		
Miscellaneous other expenses- current	1,954,835,237	1,844,247,671
Miscellaneous other expenses- capital		
Total other operating expenses	1,954,835,237	1,844,247,671

Note 14 Foreign Exchange Gains and Losses

During the year, foreign exchange losses and gains were as follows:

	30 June 2020 (Shs)	30 June 2019 (Shs)
Realised loss /gain (SFP)		
Unrealized loss /gain (SOCI)		
Net foreign exchange gains / losses		

Note 15: Finance costs

	Schedule	30th June 2020 (Shs)	30 June 2019 (Shs)
Interests on external debts (external borrowings)			
Interests on other domestic borrowings			
Total finance cost			

Note 16 (a): Transfers to the Treasury

These comprise transfers back to the Consolidated Fund of unspent balances from the respective expenditure accounts, transfers of Non tax revenue collected, , unspent salaries, among others for the period.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Tax revenue:	9,602,785,169	12,198,619,396
Expenditure account balances		
Other cash balances:		
Total for the year:	9,602,785,169	12,198,619,396

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Note 17 (b): Transfers to the Treasury

These comprise transfers to the Consolidated Fund/ Treasury of Unspent balances, NTR collections, Cash in transit, LCs not performed etc for transactions crossing financial years.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Non Tax revenue		
Expenditure account balances	602,973,641	
Other balances		
Total for the year.	602,973,641	

Note 17: Cash and cash equivalents

	30 June 2020 (Shs)	30 June 2019 (Shs)
DOMESTIC		
Revenue accounts	0	394,659,355
Expenditure accounts		
Project accounts		
Collection accounts	0	208,314,286
Cash in transit		
Cash at hand- Imprest		
Others		
Sub-total cash and bank balances- domestic	0	602,973,641
FOREIGN		
Revenue Accounts		
Project Accounts		
Expenditure accounts		
Collection accounts		
Cash in transit		
Cash at hand- Imprests		
Others		
Sub-total cash and bank balances- foreign		
Total cash and bank balances	0	602,973,641

Any over drafts should be included under the respective bank accounts

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Note 18: Receivables

Comprise the following receivables at the end of the year net of any provision for receivables doubtful of recovery.

	30 June 2020 (Shs)	30 June 2019 (Shs)
DOMESTIC		
Accrued Revenue from exchange transactions		
Loans (short-term) -others		
Advances	250,038,446	956,642,541
Outstanding letters of credit		
Prepayments		
Other accounts receivable		
Total domestic receivables		
FOREIGN		
Loans (short-term) -others		
Advances		
Other accounts receivable	2,544,706,866	
Total foreign receivables		
Total receivables		
Less provisions against doubtful accounts		
Net receivables	2,794,745,312	956,642,541

The ageing of the receivables is as below:-

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Accrued revenue				
Advances and loans			250,038,446	250,038,446
Outstanding letters of credit				
Prepayments				
Other receivables	2,544,706,866			2,544,706,866
Total Receivables	2,544,706,866		250,038,446	2,794,745,312

Note 19: Inventories

Comprise strategic stock and other inventories purchased which have not been expensed.

	30 June 2020 (Shs)	30 June 2019 (Shs)
Strategic stock-petroleum products		
Other inventories(goods purchased for re-sale)		
Total inventories		

Note 20: Investments

Comprise investments as follows:

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	30 June 2020 (Shs)	30 June 2019 (Shs)
Securities other than shares (long-term)-domestic		-
Shares and other equity-domestic	3,000,000	3,000,000
Securities other than shares foreign		
Total investments	3,000,000	3,000,000

Note 21: Non Produced Assets

	30 June 2020 (Shs)	30 June 2019 (Shs)
Land		
Cultivated Assets		
Other Naturally occurring Assets		
Total Non-Produced Assets		

Note 22: Borrowings

	30 June 2020 (Shs)	30 June 2019 (Shs)
DOMESTIC		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
Total domestic borrowings		
FOREIGN		
Loans from commercial banks		
Interest payable on bank loans/borrowings		
Other		
Total foreign borrowings		
Total borrowings		

Note 23: Payables

These are principally accounts payables, domestic and otherwise, outstanding at the year end and comprise:

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	30 June 2020 (Shs)	30 June 2019 (Shs)
Trade Creditors		
Sundry Creditors		
Committed Creditors	285,868,924	286,121,044
Accountable advances		
Withholding tax payable		
Advances from other Government units		
Miscellaneous accounts payables		
Total payables	285,868,924	286,121,044

The categorization and ageing of the payables is as below:-

	Current Financial Year Shs	Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Utilities				
Rent				
Contributions to International Organisations				
Court Awards & Compensations				
Taxes and other deductions				
Goods and services Consumed				
Property Plant & Equipment				
Others				
Total Payables		285,868,924		285,868,924

Note 25: Deposits

These are funds held by the vote for onward transfer to another vote, entity, and or individual(s). Total amounts recognised as deposits should be supported by an equivalent amount of cash and cash equivalent in note 18 above or Receivables in Note.19 for only Revolving Funds

	30 June 2020 (Shs)	30 June 2019 (Shs)
Deposits received		
Total Deposits		

Note 26: Pension liabilities

Pension liabilities have been accrued in the financial statements because it is the policy of Government to pay pensions to all former employees of the Government who qualified for pension under the provisions of the Pensions Act, Cap 281. In accordance with the provisions of the Pensions Act

	30 June 2020 (Shs)	30 June 2019 (Shs)
Former employees in Public Service		
Former employees in Military Service		
Former employees of the Education Service		

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Gratuity Accruals		
Total		

The ageing of the pension liabilities is as below:-

	Incurring in the current Financial Year Shs	Incurring in the Previous Financial Year Shs	Other Financial Years Shs	Total Shs
Pensions				
Gratuity				
Total				

Note 27: Adjustments to reserves

This includes adjustments if any made on assets (cash and cash equivalents, receivables, investments, non-produced assets) and liabilities (borrowings, payables and pension liabilities)

	Notes	Opening balance 1 st July 2019 Shs	Adjustments to the opening balance Shs	Recovery or payments towards the opening balance Shs	New asset or liability incurred during the year Shs	Closing balance 30 June 2020 Shs
ASSETS						
Cash and Cash equivalents	18	602,973,641	602,973,641			-
Receivables	19					
<i>Accrued Revenue</i>						
<i>Letters of Credit</i>						
<i>Advances</i>		956,642,541		706,6404,095		250,038,446
<i>Other receivables</i>					2,544,706,866	2,544,706,866
Investments	21	3,000,000				3,000,000
Non-Produced assets	22					
LIABILITIES						
Borrowings	23					
Payables	24	286,121,044		252,120		286,868,924
Pensions	25					
Total		1,276,495,138	602,973,641	706,351,975	2,544,706,866	2,511,876,389

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Byasurukaza A. MUK

Accounting Officer [Names & Signature]



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Statement of Revenues collected during the year
[Based on source of revenue] Memorandum Statement

Actual collected 30 June 2019 (Shs)		Notes	Actual collected 30 June 2020 (Shs)	Budget 30 June 2020 (Shs)	Variance 30 June 2020 (Shs)
	RECEIPTS				
	<i>Tax Revenues</i>				
	Local Services Tax				
	Land taxes				
	Business Licenses				
	Other tax revenues				
	<i>NTR- Exchange Transactions</i>				
	Investment income				
	Dividends				
	Rent				
	Other property income (disposal of assets)				
	Sale of goods and services				
	Administrative fees and licenses				
	Miscellaneous				
	<i>NTR- Non Exchange</i>				
	Administrative fees and licenses		9,602,785,169	12,147,492,035	2,544,706,866
	Court fines and Penalties				
	Other fines and Penalties				
	Miscellaneous Revenue				
	Total Revenue		9,602,785,169	12,147,492,035	2,544,706,866

By: B. MUKUNDA M. A.
Accounting Officer [Name & Signature]



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Statement of Arrears of Revenues [Based on source of revenue per category]
(Memorandum Statement)

	Opening balance 01 July 2019	Arrears in A collected during the year	Amounts billed during the year	Arrears Amounts collected for the year	Arrears of Revenue for the Year	Cumulative Arrears of Revenue at 30 June 2020 F A-B+E (Shs)
	A (Shs)	B (Shs)	C (Shs)	D (Shs)	E (C-D) (Shs)	
RECEIPTS						
<i>Tax Revenues</i>						
Local Services Tax						
Land fees						
Business Licenses						
Other tax revenues						
<i>Exchange transactions</i>						
Investment income						
Dividends						
Rent						
Other property income (disposal of assets)						
Sale of goods and services						
Administrative fees and licenses						
Miscellaneous						
<i>Total from Exchange</i>						
<i>Non Exchange</i>						
Administrative fees and licenses	220,535,081	220,535,081	12,147,492,035	9,602,785,169	2,544,706,866	2,544,706,866
Court fines and Penalties						
Other fines and Penalties						
Miscellaneous						
<i>Total from Non exchange</i>						
Total operating revenue	220,535,081	220,535,081	12,147,492,035	9,602,785,446	2,544,706,866	2,544,706,866

Accounting Officer [Names & Signature]



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Statement of contingent liabilities and guarantees
[Memorandum Statement]

	Schedule	30 June 2020 (Shs)	30 June 2019 (Shs)
DOMESTIC			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Domestic Contingencies			
FOREIGN			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Foreign Contingencies			
Total Contingent Liabilities			

[Handwritten Signature]
Accounting Officer [Names & Signature]



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Statement of non-quantifiable contingent liabilities
[Memorandum Statement]

Serial number	Brief description of liability, its origin, nature, the uncertainty, and period of identification	Type of liability	Any other comment/responsibility
1	HCT-00-CV-01 OF 2014 Mubangizi Pauline VS MUST	Claim for salary arrears after termination from University service.	Case decided and costs worth 18 Million awarded to Advocate and plaintiff.
2	HCT-05- CV-MA-278 OF 2016 Dr. Wilfred Arubaku VS MUST	Complaint against procedure to terminate employment after alleged failure to finish PHD and non accountability.	Constitutional Court interpretation being awaited.
3	MISC. CAUSE.NOI.16 OF 2017 Sunday Patrick Kayongo	Suit against termination from University service after allegations of sexual harassment of Miss Clara Kobusingye a Business Administration Student.	Case on going
4	C.S No.19 of 2018 Nicholas Mwebaze Vs MUST	Claim for unfair disqualification from Job vacancy for Sports Tutor yet he had alleged passed interview.	Case on going
5	Miscellaneous Application NO.636 of 2018 Yanjian VS MUST, Steam and Khalse	Irregular award and cancellation of contract	Ongoing
6	Labour Dispute Claim No. 051/2018 Justin Koburungi VS MUST	Alleged unfair termination of staff	Case on going
7	Misc cause No. 224/2019 Julius Taramwa VS Prof Charles Olwiny (Chancellor MUST) Prof. Obua Celestine (VC) and the University Council	Alleged irregular reappointment of Vice Chancellor	Case on going.

Br. Mubangizi Pauline
Accounting Officer [Names & Signature]



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Statement of Outstanding Commitments
[Commitments by nature of expenditure]

	Outstanding commitments at beginning of year 1 July 2019 (Shs)	Adjustments to the previous year's commitments (Shs)	Prior years commitments paid during the year (Shs)	Now outstanding commitments incurred during the year (Shs)	Cumulative outstanding commitments 30 June 2020 (Shs)
Operating Commitments					
Employee costs	129,275,831				129,275,831
Pensions					
Goods and services consumed	127,171,013		252,120		126,918,893
Subsidies					
Transfers to Other Organisations	29,674,200				29,674,200
Social benefits					
Deposits Received					
Other operating expenses					
Finance cost					
Total operating commitments	286,121,044				286,121,044
Consumption of PPE and Non produced Assets (Capital)					
Non-produced assets					
Property	0				0
Plant					
Equipment					
Total capital commitments					
Total commitments – Payables					
Total Commitments	286,121,044		252,120		285,868,924

By: MURHANA A. MUK
Accounting Officer [Names & Signature]



MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of losses of public money and stores written off, and claims abandoned during the year

Reference number of reported loss/write off/claim abandoned		Opening Balance as at 1 July 2019 (Shs)	Losses written-off in the YR ended 30 June 2020 (Shs)	Cumulative Losses written-off as at 30 June 2020 (Shs)
	Losses of public money (cash and cash equivalents)			
	Total losses of cash written off			
	Losses of stores			
	Total losses of stores written off			
	Other assets			
	Property			
	Plant			
	Equipments			
	Total losses of other assets written off			
	Claims abandoned			
	Total value of claims abandoned			
	Total losses of public funds, stores and claims abandoned			

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Statement of reported losses of public moneys, stores and other assets whether or not written off during the year

Reference number of reported loss/write off/claim abandoned.		Opening Balance as at 1 July 2019 (Shs)	Losses for the YR ended 30 June 2020 (Shs)	Cumulative Losses as at 30 June 2020 (Shs)
	Losses of public moneys reported (cash and cash equivalents)			
	Total losses of cash			
	Losses of stores reported.			
	Total losses of stores reported			
	Losses of other assets			
	Property			
	Plant			
	Equipment			
	Total losses of other assets reported			
	Total losses of public funds, stores and other assets reported			

B. K. HANZA MU 
Accounting Officer [Names & Signature]



Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Summary statement of stores and other assets (physical assets) as at the end of the year

Category/ Description	Opening balance 1 July 2019 Cost	Additions during the year ² 30 June 2020 Cost	Disposals during the year 30 June 2020 cost	Cumulative at 30 June 2020 Cost
	(Shs)	(Shs)	(Shs)	(Shs)
Land				
Buildings & Structures				
Non Residential buildings	2,573,759,365	1,928,578,560		4,502,337,925
Residential buildings	4,282,570,000	739,114,178		5,021,684,178
Roads and bridges	132,050,046	24,965,000		157,015,046
Other structures				
Transport equipment				
Motor Vehicles	3,286,757,033			3,286,757,033
Trailers/ Semi-trailers				
Ships and other marine vessels				
Railway locomotives				
Aircrafts				
Motor cycles and Bicycles				
Other transport equipment				
Machinery and equipment				
Office equipment				
Medical equipment	316,042,129	129,539,114		445,581,243
ICT Equipment	442,197,122	84,232,631		526,429,753
Laboratory and research equip				
Other Machinery & equipment				
Other Assets				
Furniture and fittings	418,760,356	64,572,700		483,333,056
Classified Assets				
Cultivated Assets				
Others				
Total value of physical assets acquired, disposed of and balances	11,452,136,071	2,971,002,183		14,423,138,254

BYASUKHANZA M U
Accounting Officer [Names & Signature]



² Note that additions during the year should be the summation of assets captured in note 10 and the increments in note 22

Government of the Republic of Uganda
Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

Schedule of Project Balances

Project Name	End Date	Funding Source/Agency	Balance as at 1 July 2019 (Shs)	Disbursements for the Year (Shs)	Payments for the Year (Shs)	Balance as at 30 June 2020 (Shs)
REVAMP	30/06/2020	National Institute of Health	40,202,646	321,237,305	330,629,237	30,810,714
BIMI	31/12/2020	Wyss Foundation	186,630,545	80,086,547	250,469,001	26,248,091
CAMTECH	30/06/2020	Wyss Foundation	162,811,479	422,312,400	528,874,316	56,249,563
MOMS Q1	31/12/2020	Massachusetts General Hospital	100,489,226	161,632,000	198,244,551	53,876,675
ONCOLOGY	31/07/2020	Massachusetts General Hospital	6,038,023	180,555,200	143,183,113	53,410,110
SAFER CONCEPTION	31/12/2020	Doris Duke Charitable foundation	31,207,529	186,724,800	190,035,950	36,896,379
ADEPTT	31/8/2021	National Institute of Health	33,262,261	582,418,312	580,487,635	35,192,938
DIPT	31/8/2022	National Institute of Health	32,409,336	780,251,681	783,119,020	29,541,997
EXTEND	31/03/2021	National Institute of Health	57,723,370	710,063,360	698,283,546	69,503,184
MAMA NA MTOTO	31/01/2021	International development Research Center(IDRC)	32,460,623	164,620,000	161,912,617	16,067,906
TRADITIONAL HEALERS	30/06/2021	National Institute of Health	27,377,380	57,613,189	73,834,146	11,156,423
MENU	31/12/2021	USAID	13,874,151	119,220,010	117,619,327	16,474,834
MAT K43	30/06/2021	National Institute of Health	48,967,570	208,789,200	193,002,787	62,753,983
CONESH	31/01/2020	National Institute of Health	104,517,445	76,207,969	163,984,965	16,740,449
SEVERE TB	31/01/2020	National Institute of Health	18,059,508	62,846,978	78,618,005	3,298,482
SMART DISCHARGE	30/03/2020	The Children's & Women's Health Centre	97,265,953	447,102,922	491,482,372	52,886,503
M HEALTH	30/04/202	National	92,292,896	315,206,840	368,913,144	50,585,392

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Financial Statements for the Financial Year ended 30 June 2020

MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

	3	Institute of Health				
MACT	30/04/2023	Welcome Trust	33,405,624	196,074,324	187,666,700	31,811,248
MUREEP	31/03/2023	National Institute of Health	62,009,460	452,908,800	484,899,340	30,018,920
CEPF	31/10/2019	Critical Ecosystem Partnership Fund	109,949,206	0	109,949,206	0
VLIR RWIZI	31/12/2021	VLIR-OUS	14,236,719	53,588,100	52,351,381	15,473,438
SGBV	31/12/2019	VLIR-OUS	1,289,602	64,055,836	58,766,234	6,579,204
TB SPEED	31/10/2021	UNITIAD	586,268,622	0	237,238,234	349,030,388
ENABLE	31/12/2019	Ministry of Education and Sports and Enabel	30,979,193	0	30,979,193	0
CAPACITY BUILDING	30/06/2020	Wyss Foundation	53,519,970	309,523,809	347,003,839	16,039,940
MNS	31/08/2020	Wyss Foundation	23,596,958	281,452,869	264,856,911	40,191,916
NURSING OBUUTU	30/06/2020	Wyss Foundation	18,270,294	229,506,117	248,981,741	797,670
PIPOC	30/04/2020	Swedish Research Council	9,549,285	51,824,021	61,373,286	0
LAK	30/06/2020	Welcome Trust	40,599,932	53,056,745	73,456,813	20,199,864
BREEDING SITE	30/11/2023	National Institute of Health	7,262,219	48,267,642	39,005,423	16,524,438
CAD	31/05/2022	National Institute of Health	19,016,626	383,761,852	343,745,226	39,033,252
TLD	30/11/2023	National Institute of Health	5,996,224	39,325,898	43,029,774	2,292,448
PADRE K43	31/05/2022	National Institute of Health	30,479,364	319,300,000	311,089,364	38,690,000
MRI NIH		National Institute of Health	159,904,265	93,258,439	198,614,705	54,647,999
MRI WOTRO	31/12/2022	WOTRO	15,864,470	64,861,570	42,997,100	37,728,940
I DRAIN	31/12/2019	Bacca Foundation	15,735,000	0	15,735,000	0
VEIN LOCATOR	31/10/2019	Bacca Foundation	23,408,861	0	23,408,861	0
MOBICARE	30/11/2019	Bacca Foundation	9,444,187		9,444,187	0
CRYPTOTOCCO	31/05/2022	National	7,798,665	0	7,798,665	0

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MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY

COSIS	0	Institute of Health				
PRISMS	30/09/2019	Grand Challenge Canada	51,480,508	0	51,480,508	0
IDRESS	30/09/2019	Grand Challenge Canada	65,803,054	0	65,803,054	0
LESU	31/12/2019	Conservation, Food, and Health Foundation	13,037,547	0	13,037,547	0
GEMS	30/09/2019	Standard Diagnostics Inc of South Korea	848,292	0	848,292	0
DENGUE	31/10/2019	Takeda	6775,823	0	6,775,823	0
STROKE	31/07/2020	Center for Aids Research	5,485,341	72,746,879	63,876,538	14,355,682
GETTING TO ZERO	30/09/2019	Grand Challenge Canada	31,760,938	0	31,760,938	0
REFUGE INTERGRATION	31/12/2022	VLIR-OUS	15,847,547	134,123,100	123,782,004	26,188,643
CPAC	31/12/2022	VLIR-OUS	13,690,684	162,803,447	156,112,763	20,381,368
ADB/HEST	31/12/2019		173,589,734	453,958,557	377,525,675	250,022,616
PHARMABIOTRAC	30/06/2022		1,051,476,426	5,086,445,418	5,389,399,252	748,522,592
Total			1,975,133,579	16,123,334,513	14,528,531,183	3,569,936,909

Annexes to the Financial Statements

Annex (I): Pension Payroll

	Name	Last Position held	IPPS no.	Pension no.	Supplier no (IFMS)	Amount
1						
2						
3						

Annex (ii): Schedule of Inventory

	Category	Opening balance as at 1st July 2019 Cost Shs	Purchase/ Additions Cost Shs	Usage/Disposal Cost Shs	Obsolete Cost Shs	Closing balance 30 June 2020 Cost Shs
1	e.g Drug (a), Visa stickers, Passports					

Annex (iii): Trial Balance - *see attached*

Annex (iv): Bank Reconciliations and list of all bank accounts - *see attached*

Annex (V): Schedule of Verified Auteurs - *see attached*

Annex (vi): Summary Staff Payroll

Salary scale	Number of Employees at the beginning of the year 1st July 2019	New employees to the vote either through transfers or through recruitment	Number of employees transferred / retired/deceased	Number of Employees at the end of the year 30 June 2020
Specified scale				
M1	01	-	-	01
M2	02	-	-	02
M3	11			11
M4	22			22
M5	58			58
M6.1	131	1		132
M6.2	79			79
M7	30			30
M8				
M10	12		3	9
M11	06			06
M12	48			48
M13	09			09

Name of the Reporting entity
Annexes to the Financial Statements

M14	24			24
M15	19			19
M20	86		1	85
Total	536			533

17-NOV-20 13:08:54 GOU Ministries Account 008 Date:

NAIGS Trial Balance For All

Page: 1

ADD-20 Current Period:

Currency:
UGX

No specific ledger
requested

ADD-20

BALANCE

CLASS 1: REVENUE	
133009 : Transfers Received by Ministries And Agencies from Treasury	*45,516,970,690*
142209 : Educational/Instruction related levies	*12,134,380,100*
145013 : Miscellaneous receipts/income	*13,191,902*

CLASS 2 : EXPENSES	
211101 : General Staff Salaries	12,865,338,507
211101 : Allowances	838,701,058
212101 : Social Security Contributions	3,172,866,943
213001 : Medical expenses (to employees)	1,069,944
213002 : Incapacity, death benefits and funeral expenses	14,737,370
221001 : Advertising and Public Relations	37,959,804
221002 : Workshops and Seminars	121,649,627
221003 : Staff Training	45,053,750
221005 : Hire of Venue (chairs, projector, etc)	855,000
221006 : Concessions and related charges	349,506,700
221007 : Books, Periodicals & Newspapers	49,846,568
221008 : Computer Supplies & Communications Technologies (ICT)	110,997,465
221009 : Welfare and Entertainment	151,584,310
221011 : Printing, Stationery, Photocopying and Binding	410,189,660
221012 : Small Office Equipment	28,510,570
222001 : Telecommunications	69,305,002
223002 : Postage and Courier	610,244
223003 : Information and communications technology (ICT)	501,066,500
223004 : Property Expenses	109,793,000
223003 : Rent (Produced Assets) to private entities	30,000,000
223004 : Guard and Security services	129,432,484
223005 : Electricity	216,300,000
223006 : Water	388,800,000
224001 : Medical Supplies	220,721,169
224004 : Cleaning & Sanitation	70,773,074
224005 : Uniforms & Protective Gear	0,559,200
225001 : Consultancy Services- Short term	510,000
226001 : Insurance	35,743,377
227001 : Travel Inland	500,987,326
227002 : Travel abroad	289,304,188
227004 : Fuel, Lubricants and Oils	323,491,371
228001 : Maintenance - Civil	72,556,800
228002 : Maintenance - Vehicles	341,188,977
228003 : Maintenance Of Machinery, Equipment & Furniture	120,078,880
231001 : Non Residential buildings	1,928,578,560
231002 : Residential buildings	735,116,178
231003 : Roads and Bridges	20,965,000
231005 : Machinery and equipment	123,539,134
231006 : Furniture and fittings	64,572,700
231013 : ICT Equipment	84,232,631
263108 : Transfers to Treasury	369,305,679
263208 : Transfers to Treasury	9,236,463,131

17-NOV-20 13:06:54 GOU Ministries Account 008 Date:

NAIGS Trial Balance For All

Page: 2

ADD-20 Current Period:

Currency:
UGX

No specific ledger
requested

ADD-20

BALANCE

264101 : Contributions to Autonomous Institutions	204,964,770
282101 : Donations	2,400,000
282103 : Scholarships and related costs	1,951,515,230
CLASS 3 : ASSETS	

321103	: Revenue accounts	
321103	: Expenditure accounts	
321104	: Project accounts	
321105	: Collection accounts	
321107	: Cash In Transit	
321108	: Cash at Hand - Imprest	
321109	: Others	
321504	: Other Advances	250,038,446
321603	: Trade Debtors	2,544,706,866
321803	: Shares in other entities	1,990,000

CLASS 4 : LIABILITIES

415001	: Trade Creditors	252,120
415002	: Sundry Creditors	<206,121,644>

CLASS 5 : RESERVE

511201	: Revenue reserves	<1,276,495,138>
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TOTAL

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General Ledger Reconciliation Summary Report
As of 12-31-20

Report date: 28-MAR-20 12:47
 Item: 1 of 1

Revised: 2004-06-01

電話 40-4000-30

Page 1 of 3

Period: Data. 2008-20
Oil: cash, 80000000. 01-000-00000000-00-00-0000-0000-000000-00100

Bank Name	Bank of Mysore
Bank Branch Name	Palakka

Book Number	BOOK OF
Book Property Name	PATRICK

WHITE ADDRESS: Number:
BLACK ADDRESS: Number:

Copyright © 2006 John Wiley & Sons, Ltd.

WEEK ACTIVITIES: Sunday
DAILY ACTIVITIES: Monday

[illegible]

© 2005 Blackwell Publishing Ltd, *Journal of Internal Medicine* 258: 103–112

General Budget Position:

General Ledger Class Number: 801-0000

6

work position:

Font: Microsoft Calibri, Bold

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+ International Exchange

1

- Uncontrolled Population

1

- *Unpublished* Conflicts

2

of Unpublished Journals Series
of 1988 Marked by Roman

10

ri: Lanes marked as closed

3

DEPENDENCY IN THE 2000 VOTING BEHAVIOR - Adjusted and Standardized Residuals

28

OUT STANDING PAYMENTS (PAYABLES)

AS AT 30TH JUNE 2019

PAYEE	PURPOSE	COST CENTRE	AMOUNT
1 Tugiramasiko mariam	DRGT Board meetings	DRTG	10,022,000
2 Asingwire Patience	Part time teaching	FAST	400,000
3 Godwin Robert	Part time teaching	FAST	1,650,000
4 Muloogi Derrick	Part time teaching	FAST	1,650,000
5 Asaph katarangi	Part time teaching	FAST	900,000
6 Nelson Ndugu	Part time teaching	FAST	2,550,000
7 Mellon tayebwa	Part time teaching	FAST	420,000
8 Ingabire Jane	Part time teaching	FOBMS	679,994
9 Basil Tibanyendera	Part time teaching	FOM	2,910,500
10 Dr Vicent batwala	External Examination	DRTG	1,831,000
11 Crested Crane tours	Airticket for Muganzi David	FOM	1,474,400
12 Crested Crane tours	Airticket for Mondo Theodora	FAST	3,135,000
13 Crested Crane tours	Airticket for Kyagaba Emmanuel	DOS	2,557,400
14 Crested Crane tours	Airticket for Nsambu Kijjambu	FOBMS	2,983,000
15 Crested Crane tours	Airticket for Bwireh Geoffrey	FOBMS	1,569,400
16 Mallory international	Supply of text books		30,172,436
17 RUFORUM	membership subscription	CA	29,674,200
18 Trust otto	Part time teaching	FOM	2,100,000
19 Geoffrey kahangane	Part time teaching	FOM	1,320,000
20 Mary Kobusingye	Part time teaching	FOM	3,360,000
21 Asingwire Flavia	Part time teaching	FOM	660,000
22 Dr David Sseviiri	Part time teaching	FOM	1,205,000
23 Asingwire Flavia	Part time teaching	FOM	600,000
24 RENU	Internet bandwidth (May & June)	CA	43,484,001
25 Dr John Busingye	Part time teaching	FCI	3,000,000
26 Ms Moreen kabarungi	Part time teaching	FCI	3,000,000
27 Dr Angella Musimenta	Part time teaching	FCI	3,000,000
28 Robert Muganzi	Part time teaching	FCI	3,000,000
29 Simon Kawuma	Part time teaching	FCI	3,000,000
30 ITFC internet refund		ITFC	23,974,200
31 Dr David Ssevilri	External Examination	FOS	1,218,000
32 Human dlagnostic (U)	Supply of lab reagents	FOM	5,498,000
33 Justus Asasira	Part time teaching	FIS	1,920,000
34 Frank Ahimbisibwe	Part time teaching	FIS	4,629,237
35 Perez Mujuni	Part time teaching	FIS	700,000
36 Asingwire Patience	Part time teaching	FIS	1,800,000
37 John Bosco nsenglyumv	Part time teaching	FIS	720,000
38 Wendo Miahangwa	Part time teaching	FIS	600,000
39 Specloza Twlnamasoko	Part time teaching	FIS	560,000
40 Cooper Motores Corpor	vehicle repairs	CA	23,790,256
41 Amos Baryashaba	facilitation for ICT certification trair	CA	620,000
42 Martha Kyoshaba Marti	facilitation to attend UVCF meeting	CA	920,000
43 Prof Celestino Obua	facilitation to attend UVCF meeting	CA	980,000
44 Kagina Peter	April and may allowances	CA	250,000

45	Nuwabiine Vicent	Parking fees and tyre repairs for UB	CA	41,000
46	Kenyonzozi Vastina	Overload allowances for cleaners	CA	230,000
47	Kansime Hope	transport refund for the library for r	LIB	115,000
48	Atukunda Unity	transport refund for the library for r	LIB	115,000
49	Tigahwa Zachaeus	transport refund for the library for r	LIB	115,000
50	Nabukenya Judith	transport refund for the library for r	LIB	115,000
51	Frank Turyatunga	Refund for Yaka Token for the New	CA	120,000
52	Kizito Kudura	Overload allowances Feb- May 2019	VC	753,000
53	Twinomugisha Beatrice	Admissions committee meeting fac	AR	4,279,000
54	AR's staff	Overload allowances for Feb, Mar a	AR	5,345,000
55	Mutungi Frank	Overload allowance Feb- May 2019	IA	753,000
56	Kansiime David	Overload allowances - Jan, april and	DVC(FA)	405,000
57	Mary Agaba	Overload allowance	IA	138,000
58	Wasswa David	Overload allowance	LIB	270,000
59	Kansiime Hope	Overload allowance	LIB	168,000
60	Tigahwa Zachaeus	Overload allowance	LIB	288,000
61	Nabukenya Judith	Overload allowance	LIB	168,000
62	Atukunda Unity	Overload allowance	LIB	288,000
63	Muhereza John Innocent	Overload allowances for security sta	CA	1,652,000
64	Adriko wilson	Overload Allowance	LIB	480,000
65	Atuhaire Penlope	Overload allowance	LIB	84,000
66	Tumwesigye Francis	Overload allowance	FOM	600,000
67	Behangana Francis	Overload allowance	FOM	600,000
68	Jane Nduhukire	Overload allowance	VC	164,000
69	Nyangoma Lydia	Overload allowance	VC	339,000
70	Nabukenya Judith	Overload allowance	FOM	180,000
71	Duncan Tumuhairwe	Overload allowance	VC	270,000
72	Atukunda Unity	Overload allowance	LIB	276,000
73	Tigahwa Zachaeus	Overload allowance	LIB	276,000
74	Adriko wilson	Overload allowance	LIB	460,000
75	Kansiime Hope	Overload allowance	LIB	180,000
76	Muhereza John Innocent	Overload allowances for security sta	CA	860,000
77	Nuwabiine Vicent	Overload allowance	DVC(AA)	132,000
78	Tumwebaze Janipher	Overload allowance	DVC(AA)	132,000
79	Agaba Bonny	Overload allowance	DVC(AA)	84,000
80	Ruth Nammara	Overload allowance	US	756,000
81	Mutungi Geoffrey	Overload allowance	IA	285,000
82	Nansubuga Bridget Lind	Overload allowance	IA	140,000
83	Muhereza Jane Gibbons	Overload allowance	DOS	624,000
84	Mwesigye Mushabe Ste	Overload allowance	DOS	618,000
85	Kyomuhangi Monica	Overload allowance	DOS	232,000
86	Kobusingye Angellina	Overload allowance	DOS	306,000
87	Ninsiima Lydia Jolly	Overload allowance	FOM	600,000
88	Beatrice Kateneke	Overload allowance	CA	870,000
89	Musimirwe Moses	Overload allowance	IA	255,000
90	Kashaija David	Overload allowance	DVC (FA)	70,000
91	maureen M. Asimwe	Part time teaching	FOM	900,000

92	kalyetsi Rogers	Part time teaching	FOM	3,860,000
93	Turnwesigye Raymond	Part time teaching	FOM	1,060,000
94	Owomugisha Richard	Part time teaching	FOM	2,300,000
95	Ahimbisibwe Frank	Over load teaching	FOM	3,750,000
96	David colins Agaba	Over load teaching	FOM	380,000
97	Rosemary namuyanja	Over load teaching	FOM	240,000
98	Richard Mugisha	Over load teaching	FOM	580,000
99	Twinorusha John	Over load teaching	FOM	180,000
100	Mbabazi Rukundo	Over load teaching	FOM	180,000
101	Asasira Justus	Part time teaching	FOM	2,159,900
102	Kakongi Nathan	Over load teaching	FOM	380,000
103	Okoboi Joash	Over load teaching	FOM	360,000
104	Male Keneth	Over load teaching	FOM	180,000
105	Murokore justus	Over load teaching	FOM	200,000
106	Wesuta Milton	Over load teaching	FOM	420,000
107	Mutekanga Emmanuel	Over load teaching	FOM	100,000
108	Mukundane Victor	Over load teaching	FOM	100,000
109	Atuheire confidence	Part time teaching	FOM	1,400,000
110	keneth male	Part time teaching	FOM	1,520,000
111	Basil Tibanyendera	Part time teaching	FOM	1,800,000
112	Basil Tibanyendera	Part time teaching	FOM	1,800,000
113	Jackson Were	Over load teaching	FOM	600,000
114	Jackson Were	Over load teaching	FOM	900,000
115	Jackson Were	Over load teaching	FOM	600,000
116	Jackson Were	Over load teaching	FOM	1,200,000
117	Deborah Natumanya	Over load teaching	FOM	3,000,000
				285,868,924

