



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF**  
**MBARARA UNIVERSITY OF SCIENCE & TECHNOLOGY**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

**OFFICE OF THE AUDITOR GENERAL**  
**UGANDA**



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## **LIST OF ACRONYMS**

| <b>Acronym</b> | <b>Meaning</b>   |
|----------------|--|
| AIA            | Appropriation in Aid                                     |
| BEC            | Budget Execution Circular                                |
| Bn             | Billion  |
| GoU            | Government of Uganda                                     |
| HR             | Human Resource   |
| ICT            | Information & Communication Technology                   |
| INTOSAI        | International Organization of Supreme Audit Institutions |
| ISSAIs         | International Standards of Supreme Audit Institutions    |
| MDAs           | Ministries, Departments and Agencies                     |
| MoFPED         | Ministry of Finance, Planning and Economic Development   |
| MUST           | Mbarara University of Science & Technology               |
| NTR            | Non-Tax Revenue  |
| OAG            | Office of the Auditor General                            |
| PBS            | Program Budgeting System                                 |
| PDU            | Procurement & Disposal Unit                              |
| PFM            | Public Finance Management                                |
| PFMA           | Public Finance Management Act, 2015                      |
| PFMR           | Public Finance Management Regulations, 2016              |
| PPDA           | Public Procurement & Disposal of Public Assets           |
| PS/ST          | Permanent Secretary / Secretary to the Treasury          |
| TI             | Treasury Instructions                                    |
| UCF            | Uganda Consolidated Fund                                 |
| UGX            | Uganda Shilling  |



**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS  
OF MBARARA UNIVERSITY OF SCIENCE & TECHNOLOGY FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE, 2021**

**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 30<sup>th</sup> June 2021, 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 30<sup>th</sup> June 2021 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.

• **Implementation of the Approved Budget**

On the 24<sup>th</sup> of April 2020, Parliament approved the annual budget for MDAs and LGs that contained the specific resource envelope allocated to each vote to implement agreed on outputs. Subsequently, the PS/ST issued a Budget Execution Circular that communicated the budget strategy, policy, and administrative issues to guide the budget implementation for the financial year 2020/2021.



During my overall risk assessment exercise, I noted that MDAs and LGs are still experiencing challenges in implementing the budgets approved by parliament and policy guidance's issued by PS/ST, which has continued to affect the performance and credibility of the budget negatively. These challenges include; lack of strategic plans that are aligned to the National Development 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.

I am aware that the Covid-19 Pandemic continues to significantly affect the implementation of several activities. Consequently, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic. It is against this background that the implementation of the budget was again considered a key audit area during the office-wide planning for the current audit year.

Mbarara University of Science and Technology (MUST) is mandated under Universities and other Tertiary Institutions Act, 2001 (amended), to deliver Tertiary Education to Ugandans and non-Ugandans.

To achieve this mandate, MUST planned to implement several recurrent and development deliverables under various programmes. A review of the entity's Ministerial Policy Statement and budgets revealed that the University had an approved budget of UGX.57.5Bn of which UGX.55.4Bn was released. The table below shows a summary of the key deliverables of the University for the financial year 2020/2021.

**Table showing key deliverables for MUST for the year**

| S/N  | Key deliverables  | Amount spent (UGX)BN | Cumulative percentage of Actual expenditure |
|------|---|----------------------|---|
| i    | Teaching and Training   | 31.39                | 61%   |
| ii   | Human Resource Management Services                                    | 7.81                 | 76%   |
| iii  | Administrative Services   | 2.02                 | 80%   |
| iv   | Academic Affairs  | 0.53                 | 81%   |
| v    | Student Affairs (Sports affairs, guild affairs, chapel)               | 0.51                 | 82%   |
| vi   | Estates & Works   | 0.47                 | 83%   |
| vii  | Construction and Rehabilitation of Learning Facilities (Universities) | 0.36                 | 84%   |
| viii | Purchase of Specialised Machinery & Equipment                         | 0.23                 | 84%   |
| ix   | Roads, Streets and Highways   | 0.05                 | 84%   |
| X    | Library Affairs   | 0.04                 | 84%   |
|      | <b>Total</b>  | <b>43.41</b>         |   |

The University planned to achieve its deliverables through implementation of nineteen (19) outputs with a budget of UGX.57.5Bn. I reviewed ten (10) outputs worth UGX.54.3Bn, representing 94.5% of the total budget as summarized in the table below;



**Table showing planned and sampled outputs**

| Total Number of Outputs | Number of outputs sampled | Total budget of sampled outputs (UGX) Bn | Actual expenditure of the sampled output | %age budget allocation of sampled outputs in relation to net budget |
|-------------------------|---------------------------|--|--|---|
| 19                      | 10                        | 54.3                                     | 43.41                                    | 94.5  |

From the procedures undertaken, I noted the following;

| No  | Observation   | Recommendation   |
|-----|---|--|
| 1.1 | <p><b><u>Existence of Strategic plans that are aligned to NDP-III</u></b></p> <p>Paragraph 5 of the budget execution circular for the financial year 2020/2021 cites poor alignment of Government Budgets with the National Development Plans. The PS/ST urges Accounting Officers to ensure that all activities for Financial Year 2020/2021 are aligned with NDP III and implemented accordingly. Regulation 26 (1) of the National Planning Authority (development of Plans) regulations require entities to submit to NPA their five-year development plans for certification before approval</p> <p>This being the first year of implementation of the NDP-III, the entity was expected to prepare a strategic plan aligned to NDP III and ensure that the plan is approved. The strategic plan would then form the basis of the preparation of the entity's annual plans.</p> <p>Though the strategic plan was in place, it had not been certified by NPA.</p> <p>There is a risk that activities implemented during the financial year 2020/2021 were not aligned to the NDP-III, which negatively affects the achievement of NDP-III objectives.</p> <p>The Accounting Officer explained that the Strategic Plan was approved by the University Council at the 84<sup>th</sup> Council meeting of 11<sup>th</sup> June 2021 under Min.9.2/84/2021 and subsequently the plan was submitted to NPA for assessment and approval.</p> | <p>I advised the Accounting Officer to make a follow up with NPA to ensure the approval process is fast tracked to facilitate preparation of annual work plan and the achievement of the NDP objectives.</p> |
| 1.2 | <p><b><u>Revenue Performance</u></b></p> <p><b><u>Performance of NTR</u></b></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2020/21 and noted that the University had NTR estimates of UGX.12.43Bn of which UGX 9.28Bn was collected representing a performance of 75% of the budget. UGX.3.15Bn was not collected.</p> <p>Shortfalls in NTR collections at the vote level result into an aggregate revenue shortfall at the treasury level, which negatively affects the implementation of planned activities at a Government-wide level.</p> <p><b><u>Performance of GoU Receipts</u></b></p> <p>The entity budgeted to receive UGX.57.5Bn out of which UGX.55.4Bn was warranted, resulting in a shortfall of UGX.2.1Bn which is 4% of the budget. Revenue shortfalls affect implementation of planned activities.</p> <p>The Accounting Officer explained that the under-performance was as a result of closing of learning institutions due to Covid-19 pandemic.</p>  | <p>I advised the Accounting Officer to institute collection measures of revenue arrears that fell due before the institution of the lock down.</p>   |



| 1.3                                     | <p><b><u>Absorption of funds</u></b></p> <p>Out of the total receipts for the financial year of UGX.55.4Bn, only UGX.51.4Bn was spent by the entity resulting in an unspent balance of UGX.4Bn representing an absorption level of 92.9%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. Refer to the table below;</p> <table><tr><th colspan="5">Year 2020/21</th></tr><tr><th>APP<br/>EST (A)<br/>(UGX<br/>billions<br/>)</th><th>RELEASE<br/>(B) (UGX<br/>billions)</th><th>Expenditure<br/>(C) (UGX<br/>billions)</th><th>Unspent<br/>(B-C) (UGX<br/>billions)</th><th>%age<br/>absorption</th></tr><tr><td>57.5</td><td>55.4</td><td>51.4</td><td>4</td><td>92.9%</td></tr></table> <p>The unspent funds were meant for activities that were not fully implemented by the end of the financial year, and these include</p> <p>i) Recruitment of new Staff</p> <p>ii)Construction of Faculty of Computing and Informatics</p> <p>Under absorption of released funds resulted into non-implementation of planned activities. For example; Construction works of Phase 2 for Faculty of computing and informatics (FCI) was not undertaken during the year.</p> <p>The Accounting Officer explained that the under absorption of funds was due to various reasons as outlined below:</p> <ul style="list-style-type: none"><li>• The recruitment process that was staggered over the year and hence UGX 1.8 bn. was returned to the Treasury.</li><li>• The lock down due to Covid-19 could not enable activities like workshops and trainings to take place and hence UGX. 1.1bn remained unspent.</li><li>• Development funds amounting to UGX 1.0bn was not spent due to administrative review and court case.</li></ul> | Year 2020/21   |                                    |                    |  |  | APP<br>EST (A)<br>(UGX<br>billions<br>) | RELEASE<br>(B) (UGX<br>billions) | Expenditure<br>(C) (UGX<br>billions) | Unspent<br>(B-C) (UGX<br>billions) | %age<br>absorption | 57.5 | 55.4 | 51.4 | 4 | 92.9% | <p>I advised the Accounting Officer to ensure that activities which were not performed due to disruptions by COVID-19 are fast tracked. I further advised management to ensure that recruitment and administrative review challenges are timely resolved to give way for implementation of the planned activities.</p> |
|---|---|--|------------------------------------|--------------------|--|--|---|----------------------------------|--------------------------------------|------------------------------------|--------------------|------|------|------|---|-------|--|
| Year 2020/21                            |   |  |                                    |                    |  |  |   |                                  |                                      |                                    |                    |      |      |      |   |       |  |
| APP<br>EST (A)<br>(UGX<br>billions<br>) | RELEASE<br>(B) (UGX<br>billions)  | Expenditure<br>(C) (UGX<br>billions)   | Unspent<br>(B-C) (UGX<br>billions) | %age<br>absorption |  |  |   |                                  |                                      |                                    |                    |      |      |      |   |       |  |
| 57.5                                    | 55.4  | 51.4   | 4                                  | 92.9%              |  |  |   |                                  |                                      |                                    |                    |      |      |      |   |       |  |
| 1.4                                     | <p><b><u>Off-budget receipts</u></b></p> <p>Section 43 (1) of the PFMA 2015 states that all expenditure incurred by the Government on externally financed projects in a financial year shall be appropriated by parliament. Paragraph 29 of the Budget Execution Circular for the Financial year states that if an external agency provides funds in the course of implementation of the budget or any funds remain unspent at the expiry of an appropriation, these must be declared and a supplementary issued in line with the Public Finance Management Act 2015.</p> <p>I noted that the University received off-budget financing to a tune of UGX.9.2Bn 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.</p> <p><b>Details in Appendix 2</b></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 explained that the University received research project funds from donors which were treated as off-budget.</p>   | <p>I advised the Accounting Officer to always adhere to the provisions of the law. Any challenges in implementing the provisions, should be brought to the attention of the PS/ST.</p> |                                    |                    |  |  |   |                                  |                                      |                                    |                    |      |      |      |   |       |  |
| 1.5                                     | <p><b><u>Quantification of Outputs/Activities</u></b></p> <p>Section 13 (15, b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work</p>   |  |                                    |                    |  |  |   |                                  |                                      |                                    |                    |      |      |      |   |       |  |



|     |  |  |
|-----|--|--|
|     | <p>plans, outputs, targets and performance indicators of the work plans. Regulation 11 (3) of PFMR 2016 requires that a vote prepares a work plan that indicates the outputs of the vote for the financial year; the indicators to be used to gauge the performance of the outputs and funds allocated to each activity.</p> <p>To assess the performance of an output, all activities supporting the output must be quantified.</p> <p>I reviewed the extent of quantification of outputs and activities for a sample of Ten (10) outputs with a total of Twenty five (25) activities and expenditure of UGX.43.4Bn and noted the following;</p> <ul style="list-style-type: none"> <li>• Nine (9) outputs with a total of twenty two (22) activities and expenditure worth 42.9Bn were fully quantified. That is, 99% of the activities within these out-puts were clearly quantified to enable assessment of performance.</li> <li>• One (1) output with a total of three (3) activities and expenditure worth UGX 0.47Bn was insufficiently quantified. That is, the two (2) activities of the three sampled (67%) of the output was not clearly quantified to enable assessment of performance. <b>Details in appendix 1</b></li> </ul> <p>I observed that in cases where outputs were either partially or not quantified, management reported performance in generic ways. Some of the activities that were not sufficiently quantified were;</p> <ol style="list-style-type: none"> <li>1. Machinery and equipment maintained,</li> <li>2. Furniture and fixtures maintained</li> <li>3. Purchase of specialized machinery &amp; equipment</li> </ol> <p>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.</p> <p>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.</p> <p>The Accounting Officer explained that deans and administrators had since been sensitized and that there was an improvement in the quantification of outputs/ activities at cost centres.</p> | <p>I advised the Accounting Officer to continue the sensitization drive but also follow up to ensure that outputs are quantified right from planning; funds are spent as per the approved budget, and follow-up on projects behind schedule to ensure their completion is expedited.</p> |
| 1.6 | <p><b><u>Implementation of Quantified outputs</u></b></p> <p>I assessed the implementation of nine (9) out puts that were fully quantified with a total of twenty two (22) activities worth UGX.42.9 Bn and noted the following;</p> <ul style="list-style-type: none"> <li>• One (1) output with one activity worth UGX.0.05Bn was fully implemented.</li> <li>• Eight (8) outputs with a total of twenty one (21) activities worth UGX.42.9Bn were implemented. Out of the twenty one (21) activities, the entity fully implemented nine (9) activities (43%), 9 (43%) activities were partially implemented and three (3) activities (14%) remained unimplemented.</li> </ul> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the entity did not implement the following activities;</p> <p>1-Construction works of Phase 2 for Faculty of computing and</p>  | <p>I advised the Accounting Officer to prioritise all unimplemented activities in the subsequent period.</p>   |



|   |  |
|---|--|
| informatics (FCI),<br>2-development of academic programs,<br>3-provision of apprenticeship.<br>The Accounting Officer attributed this to mainly the outbreak of COVID-19 pandemic and the subsequent lock down. |  |
|---|--|

### **Emphasis of Matter**

Without qualifying my opinion, I draw attention to the following matter disclosed in the financial statements of the University;

- **Outstanding Receivables: UGX.4,222,012,678**

The statement of Financial Position and the corresponding Note 19 revealed that the University accumulated receivables totalling to UGX.4,222,012,678 as at 30<sup>th</sup> June 2021. The trend analysis further indicated an increase of UGX.1,427,267,366 (51%) in the outstanding receivables balance from UGX.2,794,745,312 of the year ended 30<sup>th</sup> June 2020 to UGX.4,222,012,678 of the financial year under review.

This indicates an under collection of billed revenue which cripples the University's ability to meet its financial obligations and may negatively impact on service delivery. The Accounting Officer attributed the under collection of revenue was due to changes in the academic periods due to the Covid-19 Pandemic lockdowns and stated that the recoveries would be made before the students sit for their exams.

I advised the Accounting Officer to institute recovery mechanisms stipulated in the debt recovery policy of the university and collect the outstanding receivables when the university resumes full operation.

### **Other Information**

The Accounting Officer of Mbarara University of Science & Technology 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 the University.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and 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 judgement and maintain professional scepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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.

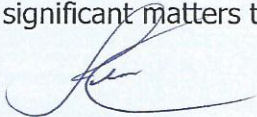
### **Other Reporting Responsibilities**

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**

In accordance with Section 13 of the NAA 2008, I have a responsibility to report material findings on the compliance of the University Management with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

No significant matters to report on.



John F.S. Muwanga  
**AUDITOR GENERAL**

13<sup>h</sup> December, 2021



## Financial Statements



## APPENDICES

### Appendix 1: Status of implementation of planned activities

| Output   | Activities                                       | Planned Target for the Financial year | Budgeted amount UGX Bn | Revised budget UGX Bn | Amount released UGX Bn | Amount Spent UGX Bn | Achieved Target by Financial year-end @ annual performance report. | Variance | Audit Conclusion      |
|--|--|---------------------------------------|------------------------|-----------------------|------------------------|---------------------|--|----------|-----------------------|
| (A)  | (B)  | (C)                                   | (D)                    | (E)                   | (F)                    | (G)                 | (H)  | I=(H-C)  |                       |
| <b>Administrative Services</b>                                 | Pay 293,083 electricity units                    | 293083                                | 0.41                   | 0.41                  | 0.41                   | 0.41                | 169,788  | -123,295 | Partially Implemented |
|  | Pay 82,000 water Units                           | 82000                                 | 0.24                   | 0.24                  | 0.24                   | 0.24                | 60,605   | -21,395  | Partially Implemented |
|  | Pay Gratuity for VC, AR,DVC's                    | 4                                     | 0.73                   | 0.73                  | 0.73                   | 0.73                | 4  | -        | Fully Implemented     |
|  | Senate and Management Meetings                   | 11                                    | 0.38                   | 0.38                  | 0.35                   | 0.35                | 12   | 1        | Fully Implemented     |
|  | MBps internet per month                          | 90                                    | 0.32                   | 0.32                  | 0.30                   | 0.30                | 115  | 25       | Fully Implemented     |
| <b>Student Affairs (Sports affairs, guild affairs, chapel)</b> | Number of Students paid living out allowances    | 648                                   | 1.04                   | 1.04                  | 1.18                   | 0.51                | 623  | -25      | Partially Implemented |
| <b>Human Resource Management Services</b>                      | Payment of Salaries                              | 200                                   | 10.97                  | 10.97                 | 11                     | 8                   | 198  | -2       | Partially Implemented |
| <b>Academic Affairs</b>  | No of apprenticeship provided                    | 500                                   | 0.76                   | 0.76                  | 1                      | 1                   | 0  | -500     | Not Implemented       |
|  | Quality assurance reports                        | 4                                     |                        |                       |                        |                     | 2  | -2       | Partially Implemented |
|  | No. of academic programs reviewed and accredited | 9                                     |                        |                       |                        |                     | 1  | -8       | Partially Implemented |
|  | No. of academic programs developed accredited    | 2                                     |                        |                       |                        |                     | 0  | -2       | Not Implemented       |
| <b>Estates &amp; Works</b>                                     | % No. of machinery and equipment maintained      | 100%                                  | 0.08                   | 0.08                  | 0.08                   | 0.08                | 100%   | -        | Fully Implemented     |
|  | No. of square meters of compound maintained      | 132000                                | 0.43                   | 0.43                  | 0.36                   | 0.36                | 154000   | 22,000   | Fully Implemented     |
|  | % No. of furniture and fixtures maintained       | 100%                                  | 0.05                   | 0.05                  | 0.04                   | 0.04                | 0  | -1       | Not Implemented       |
| <b>Library Affairs</b>   | No. of reading materials                         | 500                                   | 0.06                   | 0.06                  | 0                      | 0                   | 284  | -216     | Partially Implemented |



|  |   |      |        |        |        |         |      |     |                       |
|--|---|------|--------|--------|--------|---------|------|-----|-----------------------|
|  | procured. No. of  |      |        |        |        |         |      |     |                       |
|  | No online book sites subscribed to                                  | 2    |        |        |        |         | 60   | 58  | Fully Implemented     |
| <b>Roads, Streets and Highways</b>   | Kilometers of road constructed                                      | 0.5  | 0.05   | 0.05   | 0.05   | 0.05    | 0.5  | 0   | Fully Implemented     |
| <b>Construction and Rehabilitation of Learning Facilities (Universities)</b> | Number of Science blocks/laboratories rehabilitated                 | 1    | 3      | 3      | 2      | 360,000 | 0    | -1  | Partially Implemented |
|  | Number of computer rooms rehabilitated                              | 1    |        |        |        |         | 0    | -1  | Not Implemented       |
| <b>Purchase of Specialized Machinery &amp; Equipment</b>                     | No. of equipment procured   | 10   | 0.32   | 0.32   | 0      | 230,000 | 10   | 0   | Fully Implemented     |
| <b>Competitive graduates</b>   | Percentage of vacant teaching posts filled                          | 30%  | 35.790 | 35.790 | 35.340 | 31.390  | 20%  | 0   | Partially Implemented |
|  | Rate of undertaking research  | 55%  |        |        |        |         | 55%  | -   | Fully Implemented     |
|  | Rate of rolling research finding and innovations for Implementation | 50%  |        |        |        |         | 100% | 1   | Fully Implemented     |
|  | Percentage of students graduating on time (by cohort)               | 1108 |        |        |        |         | 1274 | 166 | Fully Implemented     |
|  | Percentage of students on apprenticeship                            | 95%  |        |        |        |         | 0    | -1  | Not Implemented       |
|  |   |      |        |        |        |         |      |     |                       |
|  |   |      | 54.341 | 54.341 | 52.540 | 43.412  |      |     |                       |