

PARLIAMENT OF UGANDA

REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS (CENTRAL GOVERNMENT) ON THE REPORT OF THE AUDITOR GENERAL FOR THE AUDIT YEAR ENDED DECEMBER 2025

ON

1. **VOTE 133: OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS (ODPP)**
2. **VOTE 007: MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS (MoJCA)**

Clerk to Parliament

Parliament Building, Kampala

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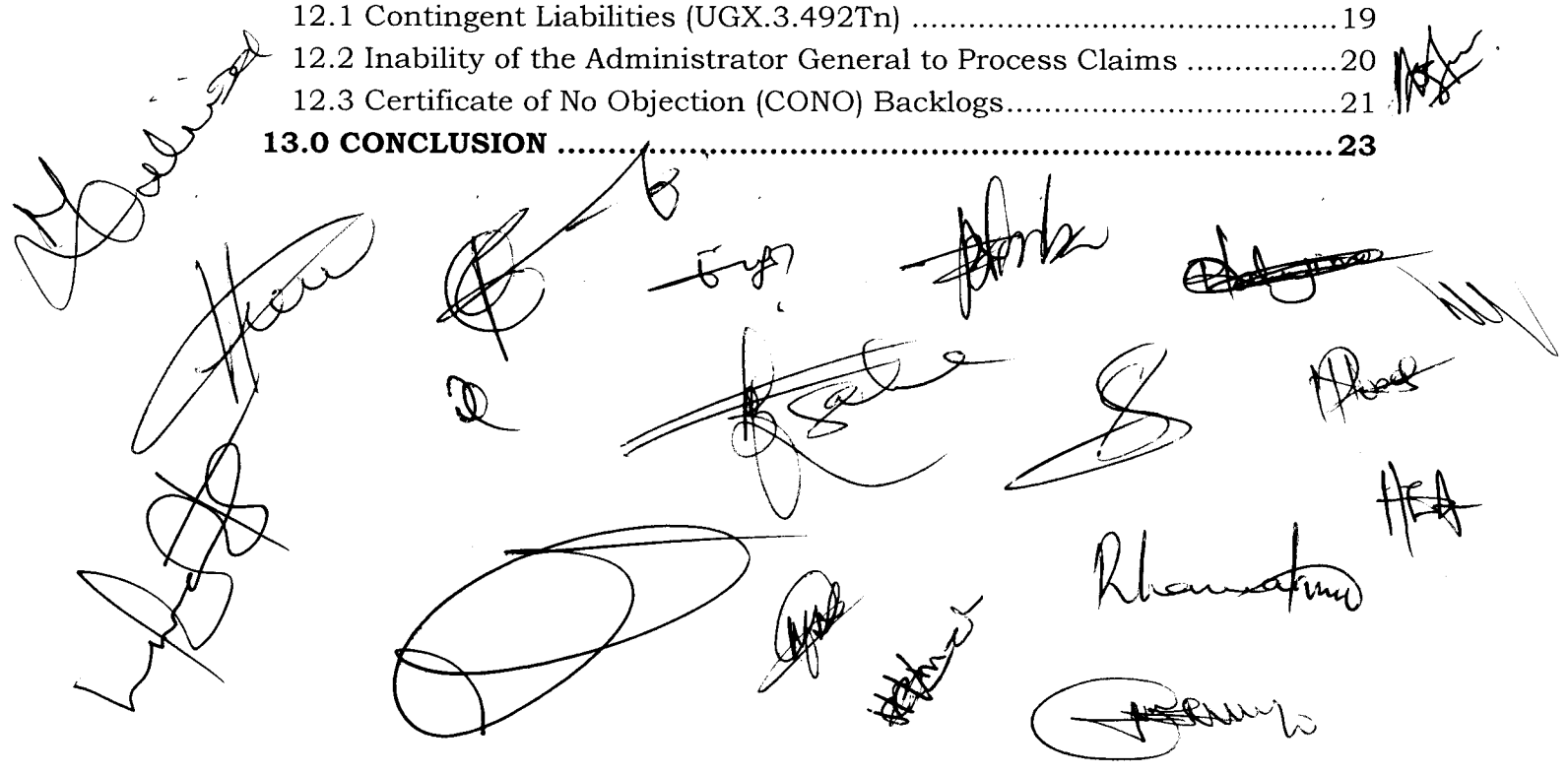


LIST OF ACRONYMS

Acronym	Meaning
EACJ	East African Court of Justice
e-GP	Electronic Government Procurement System
FY	Financial Year
JLOS	Justice, Law and Order Sector
MoFPED	Ministry of Finance, Planning and Economic Development
MoJCA	Ministry of Justice and Constitutional Affairs
NIRA	National Identification and Registration Authority
NITA-U	National Information Technology Authority, Uganda
ODPP	Office of the Director of Public Prosecutions
PFMA	Public Finance Management Act
PPDA	Public Procurement and Disposal of Public Assets
PROCAMIS	Prosecution Case Management Information System
PS/ST	Permanent Secretary and Secretary to the Treasury
RSA	Resident State Attorney
UGX	Uganda Shillings



1.0 INTRODUCTION

Article 163(4) of the Constitution of the Republic of Uganda requires the Auditor General to submit to Parliament, annually, a report of the accounts audited by him or her for the financial year immediately preceding. Article 163(5) further requires Parliament to debate and consider the report and take appropriate action within six months after its submission.

At the 9th Sitting of the 1st Meeting of the 1st Session of the 12th Parliament, held on 14th July 2026, the House passed a motion under Rule 245(2) of the Rules of Procedure of Parliament reinstating the Report of the Auditor General.

The Committee considered the Report on Votes 133 and 007 in accordance with Rule 180(3).

In line with Rule 180(4), the Committee considered the reports to satisfy itself, among other things, that:

(a) The monies appropriated by Parliament and disbursed were legally available for, and applicable to, the service or purpose to which they were applied or charged;

(b) The expenditure conforms to the authority which governs it;

(c) Re-appropriation was made in accordance with the provisions of the rules of a competent authority; and

(d) The intended value of the monies expended was attained.

2.0 SCOPE

This report covers the findings, observations and recommendations of the Auditor General on Vote 133: Office of the Director of Public Prosecutions and Vote 007: Ministry of Justice and Constitutional Affairs for the audit year ended December 2025.

3.0 METHODOLOGY

The Committee examined the Report of the Auditor General and Financial Statements for the year under review. The Committee further held meetings with the Accounting Officers who executed the budgets of the two Votes during the year under review and other relevant technical officers.

The Committee further examined and considered written responses, memoranda and other documents submitted.

PART A: GENERAL ISSUES

4.0 BUDGET PERFORMANCE

The Auditor General reported that the Ministry of Justice and Constitutional Affairs (MoJCA) and the Office of the Directorate of Public Prosecutions (ODPP) had revised budgets of **UGX.175.37Bn** and **UGX.86.21Bn** respectively, and received **UGX. 164.69Bn** and **UGX.82.81Bn** respectively, as illustrated in the table below:

Table 1: Budget performance of the two entities for FY 2024/25

Vote	Initial Budget (UGX Bn)	Adjustments (UGX Bn)	Revised Budget (UGX Bn)	Actual Performance (UGX Bn)	% Actual Performance
Vote 007: Ministry of Justice and Constitutional Affairs	140.67	34.70	175.37	164.69	94%
Vote 133: Office of the Directorate of Public Prosecutions	86.21	0.00	86.21	82.81	96%

Source: Report of the Auditor General, FY 2024/25

Committee Observations

The budget of MoJCA was revised upwards during the year, by **UGX.34.70Bn** (25%) relating to compensation to third parties and the development budget for the construction for the JLOS House. There were no significant revisions to the initial budget of ODPP.

Recommendations

The Committee recommends that the Accounting Officer of MoJCA should prepare realistic initial budget estimates in order to minimize

in-year revisions, and that the PS/ST should issue warrants in accordance with the budgets appropriated by Parliament.

PART B: CROSS-CUTTING ISSUES

During its examination of the audit reports and its interactions with the Accounting Officers of the ODPP and the MoJCA, the Committee identified the unauthorised diversion of funds from budgeted to unbudgeted activities, wasteful expenditure, expenditure outside the approved work plans, the under-absorption of warrants, procurement violations, the partial implementation of funded activities, unrealistic budgeting of non-tax revenue, increasing contingent liabilities and questionable accounting treatments that contravened the PFMA, Cap. 171, as explained below.

5.0 FAILURE TO UTILISE THE AVAILED WARRANTS

5.1 Release of Funds against the Revised Budgets

Article 156 of the Constitution vests the power of appropriation in Parliament, and Section 14 of the PFMA, Cap. 171 governs the release of funds against the appropriated budget.

The Auditor General found that, of the revised budgets of **UGX.86.21Bn** for the ODPP and **UGX.175.37Bn** for the MoJCA, only **UGX.82.81Bn** and **UGX.164.69Bn** respectively were warranted. The shortfalls of **UGX.3.40Bn** and **UGX.10.68Bn** affected asset maintenance, ICT equipment and RSA offices at the ODPP, and transfers to the JLOS institutions and the payment of compensation at the MoJCA respectively.

The Accounting Officers explained that the quantities procured were reduced to fit the funds released at the ODPP, and that the affected activities at the MoJCA were rolled over to the following year.

Committee Observations

Both entities received monies less than what Parliament had appropriated, **UGX.3.40Bn** at the ODPP and **UGX.10.68Bn** at the MoJCA, without the approval of Parliament. This is inconsistent with Article 156 of the Constitution and Section 14 of the PFMA, Cap. 171, and the burden fell on activities such as asset maintenance and the payment of compensation.

Recommendations

The Committee recommends that the PS/ST should:

(i) Issue cash warrants in accordance with the budgets appropriated by Parliament, and seek parliamentary approval for any adjustment; and

(ii) Provide entities with realistic cash flow plans to minimise the disruption of planned activities and the accumulation of arrears.

5.2 Partial Implementation of Funded Activities

Regulation 14(6) of the PFM Regulations, 2016 requires an Accounting Officer to implement activities in accordance with a clear work plan, and to revise and justify any departure from it.

The Auditor General further reported that activities worth **UGX.25.55Bn** at the ODPP and **UGX.86.94Bn** at the MoJCA were only partially implemented despite receiving and utilising all the warranted funds.

The Accounting Officer of the ODPP explained that the targets set for the partially implemented activities were too ambitious, while the Accounting Officer of the MoJCA attributed the partial implementation of activities to funds amounting to **UGX.1.01Bn** that were warranted but not utilised.

Committee Observations

The Accounting Officer of the ODPP did not revise the work plan as required by Regulation 14(6) of the PFM Regulations, while the MoJCA did not defend 17 matters before the EACJ and 14 constitutional petitions, appeals and applications, and made only partial payments to war debt claimants and court award beneficiaries.

Recommendations

The Committee recommends that:

(i) The Accounting Officers of the ODPP and the MoJCA should always ensure that all funded work plan activities are implemented;

(ii) The Accounting Officers should revise the work plans whenever the funds released or the costs of planned outputs change, and justify the revision to the Secretary to the Treasury;

(iii) The Accounting Officer of the ODPP should set realistic targets for case prosecution disaggregated by stage, namely case preparation, court proceedings, and case conclusion; and

(iv) The Accounting Officer of the MoJCA should ensure that activities are implemented as planned.

6.0 UN-AUTHORISED EXPENDITURES

Section 21 of the PFMA, Cap. 171 permits an Accounting Officer, with the authorisation of the Minister, to vary the amount allocated to an item within a Vote by not more than ten per cent.

The Auditor General reported that the ODPP spent **UGX.0.9Bn** on the construction of RSA offices in Katakwi and Yumbe districts, activities that were not in its approved work plan. The Committee further established from the Audited Financial Statements that the MoJCA diverted **UGX.40.7Bn** from budgeted items to items that had not been authorised.

While appearing before the Committee, the Accounting Officers attributed the diversions to efficiency savings on the construction budget at the ODPP, and to the payment of court awards and compensation at the MoJCA.

The Accounting Officer of the MoJCA further explained that MoFPED continuously releases funds for arrears of court awards and compensation on

the budget line for court awards and compensation, rather than on the budget line for domestic arrears.

Committee Observations

(i) The two entities applied a combined **UGX.41.6Bn** to items that Parliament had not appropriated, without evidence of the Minister's authorisation, contrary to Section 21 of the PFMA, Cap. 171.

(ii) Savings on a budget line do not, of themselves, confer authority to spend on activities outside the approved work plan.

(iii) The works at Yumbe, valued at **UGX.457.68Mn,** were also procured outside the e-GP system, and therefore escaped both budget and procurement controls.

(iv) Court awards and compensation are known obligations of the MoJCA, which ought to be provided for in the budget for domestic arrears rather than met by diverting funds appropriated for other items.

Recommendations

The Committee recommends that:

(v) Pursuant to Sections 76(2) and 77(1)(m) of the PFMA, Cap. 171, the PS/ST should hold the Accounting Officers of the ODPP and the MoJCA liable for diverting UGX.0.9Bn and UGX.40.7Bn respectively to items that were not authorised, contrary to Section 21 of the PFMA, Cap. 171;

(vi) The Accounting Officers should, in future, seek and obtain the authorisation required under Section 21 of the PFMA, Cap. 171 before any funds are reallocated, and revise the work plans accordingly; and

(vii) The Accounting Officer of the MoJCA should ensure that arrears of court awards and compensation are budgeted for under domestic arrears rather than on the budget line for court awards and compensation.

7.0 PROCUREMENT VIOLATIONS

7.1 Operating without Procurement Planning

Section 4 of the PPDA (Electronic Government Procurement) Guidelines, 2020 requires procurement and disposal processes to be carried out on the e-GP system, and Section 5(2) requires entities to upload their approved procurement and disposal plans onto it. Regulation 6(a) of the PPDA (Procurement Planning) Regulations, 2023 requires a procurement plan to state the items to be procured and their costs. ODPP and MoJCA had not prepared procurement plans according to section 60 Of he PPDA Act

7.2 Procurements outside the e-GP System

The Auditor General reported that the ODPP conducted six procurements worth **UGX.897.03Mn** outside the e-GP system, the largest being the construction at Yumbe (**UGX.457.68Mn**), and disposed of items worth **UGX.111.24Mn** without uploading its disposal plan. .The procurement plan of the MoJCA listed broad activities, such as workshops and meetings, instead of the items to be procured.

While appearing before the Committee, the Accounting Officer of the ODPP attributed the off-system procurements and the failure to upload the disposal plan to persistent defects in the e-GP system, which had been reported without timely resolution. He added that no list of registered associations was available at the time, but that the PPDA had since provided one.

The Accounting Officer of the MoJCA explained that the e-GP system merges departmental plans without itemising the procurements.

Committee Observations

(i) Procurements outside the e-GP system bypass its transparency safeguards and leave no audit trail, contrary to Sections 57 and 131 of the PPDA Act, Cap. 205. Crucially, the works at Yumbe are the same works that were implemented outside the approved work plan.

(ii) A defective system does not give an Accounting Officer discretion to set aside the law. A documented waiver from the PPDA and the PS/ST

ought to have been obtained before any procurement or disposal proceeded outside it.

(iii) Neither entity applied the reservation scheme, and women, youth and persons with disabilities were therefore denied the participation in public procurement that the scheme intends.

(iv) A procurement plan that does not itemise what is to be procured cannot guide costing, the choice of procurement method or timelines, whatever the limitations of the e-GP system.

Recommendations

The Committee recommends that:

(viii) The PPDA should conduct a procurement audit of all transactions of the ODPP, with particular attention to the construction at Yumbe and the disposal of items;

(ix) The Accounting Officer of the ODPP should:

(a) Always obtain written authorisation from the PPDA and the PS/ST before conducting any procurement outside the e-GP system; and

(b) Upload the approved disposal plan and any subsequent disposals onto the e-GP system as soon as the disposal module is functional;

(x) The Accounting Officer of the MoJCA, pending the re-engineering of the e-GP system, should maintain an itemised procurement plan, with costs, methods and timelines, to guide and monitor procurement activities; and

(xi) The PPDA should conduct a system audit of the e-GP system to establish its suitability for handling government procurements effectively and efficiently.

(xii) The Accounting Officers of the ODPP and MoJCA should ensure strict compliance with Section 63 of the PPDA Act, Cap. 205 and Paragraph 2 of PPDA Guideline No. 11 of 2024, which promotes

the participation of registered associations of women, youth and persons with disabilities, and report the resulting awards in their annual procurement reports.

7.3 Ignoring the Reservation Schemes

Section 63 of the PPDA Act, Cap. 205 and Paragraph 2 of PPDA Guideline No. 11 of 2024 on promoting the participation of registered associations of women, youth and persons with disabilities require an entity to reserve at least 15% of its annual procurement plan budget for awards to registered associations of women, youth and persons with disabilities.

The Auditor General observed that the ODPP and MoJCA did not indicate the procurements reserved for registered associations, as required by the Guideline. As a result, no contracts were awarded to the registered associations.

ODDP explained that at the time of implementing the referenced procurements, the entity faced a challenge in applying the reservation scheme because there was no available list of registered associations of women and persons with disabilities (PWDs) on both the PPDA Register of Providers and the EGP system which made it difficult to identify eligible providers for reserved procurements while MoJCA explained that the Guidelines came into force in 2024. The procurement staff have since received additional training and going forward the Ministry will implement as per guided.

Recommendation

The Accounting Officers of the ODPP and MoJCA should always ensure that at least 15% of the annual procurement plan budget is reserved for registered associations of women, youth and persons with disabilities, and that the resulting awards are reported in the annual procurement report.

8.0 PAYROLL AND HUMAN RESOURCE IRREGULARITIES

Paragraph 19.5.1 of the Treasury Instructions, 2017 requires Accounting Officers to fully utilise the warrants availed, including the wage provision, which is based on the approved establishment and recruitment plan.

The Auditor General reported that the ODPP did not spend **UGX.0.834Bn** meant for promotions and the regularisation of appointments, and **UGX.0.115Bn** for the pension and gratuity of deceased staff whose documentation was incomplete. Only 600 of its 1,704 approved positions were filled, and most of its 149 field stations were manned by a single prosecutor.

At the MoJCA, **UGX.2.23Bn** of the wage provision was not spent owing to the failure to recruit 41 Commissioners, Assistant Commissioners and State Attorneys, and a quarter of the positions in the Directorate of the Administrator General were vacant.

The Accounting Officers explained that the recruitment and appointments were under way in both entities.

Committee Observations

(i) The ODPP operates at about 35% of its approved establishment, yet it did not absorb the wage provision for promotions and appointments that had already been budgeted for.

(ii) Delays in completing the documentation of deceased staff deny their beneficiaries the pension and gratuity to which they are entitled.

(iii) At the MoJCA, the vacancies affect key legal and supervisory positions, including those in the Directorate of the Administrator General.

(iv) In both entities, wage provisions were made for positions that were not filled within the year, which points to recruitment plans that were not aligned with the budget.

Recommendations

The Committee recommends that:

(i) The Accounting Officer of the ODPP should:

(a) Conclude the promotion of Assistant DPPs and the regularisation of the pending appointments within the current financial year; and

(b) Complete the documentation of all deceased staff and ensure that their beneficiaries are paid the pension and gratuity due to them;

(ii) The Accounting Officer of the MoJCA, in liaison with the Public Service Commission, should conclude the recruitment of the vacant Commissioner, Assistant Commissioner and State Attorney positions within the current financial year; and

(iii) MoFPED and the Ministry of Public Service, in consultation with the ODPP and the MoJCA, should develop a phased and funded plan for filling the critical vacancies in the prosecution and legal functions.

9.0 FUNDING OF THE STRATEGIC PLANS

Section 14(2) of the PFMA, Cap. 171 provides for an annual cash flow plan which, together with the Strategic Plan, is meant to inform the annual budget of an entity.

The Auditor General reported that the ODPP received **UGX.61.71Bn** (22%) more than its Strategic Plan had costed, mainly for wages, yet achieved only 68% of its indicators. The MoJCA Plan, on the other hand, was under-funded by 77%, and the Ministry achieved 64% of its indicators, with the JLOS House still incomplete.

The Accounting Officer of the ODPP explained that the additional funds went to salaries, witness support, vehicles and recruitment. The Accounting Officer of the MoJCA explained that part of the funds went to court awards, and that unimplemented activities had been rolled over to the next Strategic Plan.

Committee Observations

The Strategic Plans did not guide the allocation of resources in either entity. The ODPP received **UGX.61.71Bn** more than its Plan had costed, largely for wages, yet left key strategic activities unimplemented for lack of funds, while the MoJCA Plan was costed far beyond the resources that could reasonably be expected, leaving the JLOS House incomplete and Government paying rent.

Recommendations

The Committee recommends that:

(i) The Secretary to the Treasury should revise the annual cash flow plans of entities whenever Parliament approves a supplementary budget;

(ii) The Accounting Officer of the ODPP should:

(a) Ensure that any supplementary or additional funding is accompanied by a formal revision of the annual work plan, linking the additional resources to specific activities, outputs and indicators; and

(b) Submit to Parliament, within 60 days of the adoption of this report, a reconciliation showing how the additional UGX.61.71Bn was applied and why the unimplemented strategic activities were not funded from it;

(iii) The Accounting Officer of the MoJCA should ensure that the Sixth Strategic Plan is costed within a realistic resource envelope agreed with MoFPED, and that the rolled-over projects are prioritised; and

(iv) MoFPED, together with the MoJCA, should present to Parliament a costed plan for the completion of the JLOS House, with an analysis of the rent which was being paid by the JLOS institutions.

10.0 UNREALISTIC BUDGETING OF NON-TAX REVENUE

Paragraph 4.10.2 of the Treasury Instructions, 2017 requires realistic planning and budgeting, including for non-tax revenue.

The ODPP collected **UGX.1.61Bn** in non-tax revenue against a budget of **UGX.60Mn**, mainly from court fines and fees, while the MoJCA collected **UGX.0.375Bn** (43%) of its budget of **UGX.0.864Bn**.

The Accounting Officers attributed the variances to unbudgeted receipts from publications, asset recovery and disposals at the ODPP, and to the inaccurate estimation of the Administrator General's fees at the MoJCA.

Committee Observations

(i) The ODPP collected about 27 times its budget, while the MoJCA collected less than half of its budget. In both cases, the targets were not based on a reliable assessment of the revenue potential of the entity.

(ii) Setting unrealistic targets undermines prudent budgeting, since the resources expected from non-tax revenue are not reflected in the budget presented to Parliament.

(iii) According to the Report of the Auditor General, the planned boarding off of obsolete items at the MoJCA was not concluded by the end of the year, which further reduced collections.

Recommendations

The Committee recommends that the Accounting Officers of the ODPP and the MoJCA, in consultation with the PS/ST, should set realistic non-tax revenue targets based on an assessment of all revenue sources, historical collections and the activities planned for the year.

PART C: ISSUES SPECIFIC TO THE ENTITIES

11.0 OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

11.1 Wasteful Expenditure on the PROCAMIS Maintenance Contract

The Auditor General reported that the ODPP paid **UGX.2.95Bn** to M/s Graphics Systems under the contract for the maintenance and support of PROCAMIS in FY 2024/25. Under the contract, the provider remained liable for any breach of its obligations, up to the total contract value.

The Auditor General further reported that the provider did not deliver the integration bus for linking PROCAMIS with the other criminal justice institutions, or the off-site disaster recovery arrangement at the National Data Centre, owing to weak contract management at the ODPP.

The Accounting Officer explained to the Committee that the terms of reference had been revised to cover the upgrade of the system, but no responsive bidder was obtained, and that management awaited the outcome of the Auditor General's review of the system.

Committee Observations

(i) During committee meetings office of ODDP indicated that they have so far invested about **42bns** in the system since 2017 unfortunately its not working and has not support the efficiency projected.

(ii) **UGX.2.95Bn** was paid under a contract whose two principal deliverables were not provided, and the liability clause was not invoked against the provider.

(ii) The absence of a data recovery arrangement leaves the National Prosecution Case database exposed to loss, with consequences for prosecutions, appeals and persons on remand.

Recommendations

The Committee recommends that:

(v) The Accounting Officer should:

(a) Invoke the liability provisions of the contract and recover from M/s Graphics Systems the value of the undelivered outputs;

(b) Put in place an off-site data recovery arrangement for the PROCAMIS database at the National Data Centre; and

(vi) The Solicitor General should review all running ICT maintenance contracts at the ODPP to ensure that payment milestones are tied to the certification of specific deliverables.

11.2 Excess Expenditure on the Procurement of Motor Vehicles (UGX.854Mn)

The ODPP planned to procure 40 motor vehicles at **UGX.6.85Bn**, but only 32 vehicles were procured.

In the Report of the Auditor General, the Accounting Officer explained that the 32 vehicles procured were what the released funds could cover. However, during the Committee's interactions with the entity, the Accounting Officer explained that the entity had planned to procure 40 vehicles but procured 32 owing to changes in prevailing market prices by the time the procurement process was concluded.

She further explained that the original budget was based on a block provision of **UGX.175Mn** per vehicle, but that the entity procured different categories and specifications of vehicles based on its operational requirements, including geographical terrain and security considerations. This varied the average unit cost used at the planning stage, and therefore the number of vehicles procured.

Committee Observations

(i) The cost of some of the vehicles varied from the planned **UGX.175Mn** per vehicle to **UGX.1.476Bn** for five vehicles and **UGX.525Mn** for a station wagon, which is above the variation threshold of 15% to 25% of the initial cost. The entity therefore spent **UGX.324Mn** more on the station wagon, which would have cost **UGX.201Mn**, and an excess of **UGX.94Mn** on each of the five vehicles.

(ii) The vehicles were procured under letters of credit which Bank of Uganda, charged the entity **UGX.60.2Mn** for opening the letters of credit, which had not been budgeted for.

(vii) Whereas the entity disclosed to have spent **UGX 6.85bns** on procuring 32 vehicles a review of the contracts documents revealed that they spent **UGX.6.052Bns**.

Recommendation

The Committee recommends that the IGG should investigate the accounting officer of ODPP with intention to recover 858Mn comprising 789m unaccounted for and 60mns in letters of credit.

11.3 System Inefficiencies: PROCAMIS and the e-GP System

Article 120(3) of the Constitution mandates the Director of Public Prosecutions to institute, take over and discontinue criminal proceedings, for which effective case management is essential.

Since FY 2019/20, the ODPP has spent about **UGX.2.81Bn** a year on the maintenance and Oracle support of PROCAMIS. The Auditor General reported that the system was not integrated with those of the Police, NIRA or the Judiciary, that key modules had not been populated, and that most of the 43 stations to which it had been rolled out were not using it, some since November 2022. A decision to migrate the system to NITA-U to save on Oracle costs had not been acted upon.

The Accounting Officer attributed the low usage to poor connectivity and limited funding, which had restricted the roll-out to ten or fewer offices a year.

The Auditor General further reported that the e-GP oversight portal did not give full access to procurement records, and that the procurement plans uploaded onto the system lacked timelines, methods and contract packaging.

The Accounting Officer explained to the Committee that MoFPED was re-engineering the system to address these challenges.

Committee Observations

(i) Over **UGX.40Bn** has been spent on PROCAMIS since FY 2017/2018, yet most stations do not use it, and infrastructure installed at stations such as Arua and Lira has remained idle since November 2022.

(ii) The continued failure to integrate PROCAMIS with the Police, NIRA and the Judiciary defeats the core purpose of establishing a seamless justice sector case management system.

(iii) The failure to initiate the migration of PROCAMIS to NITA-U has prolonged the very costs that the decision sought to avoid.

(iv) Where the e-GP system does not function as intended, value for money from the Government's investment in it is not realised.

Recommendations

The Committee recommends that:

(i) The Accounting Officer of the ODPP should take action against the service provider of PROCRAMIS for failure to deliver and report to parliament.

(ii) The accounting officer of ODPP should engage NITA-U for a possibility of migrating PROCAMIS from the Oracle platform to NITA-U infrastructure and also to expedite internet connectivity in unserved offices.

(iii) The PPDA should conduct a compliance audit of all transactions conducted outside the e-GP system and recommend to the PS/ST appropriate action against Accounting Officers who bypassed the platform without authorisation.

11.4 Poor Asset Management

Paragraph 16.9.1 of the Treasury Instructions, 2017 requires the Accounting Officer to regularly assess the performance of non-current assets and to budget for their maintenance.

The Auditor General reported that the ODPP had no procedures for monitoring the use of its non-current assets, and kept no usage, downtime or maintenance records.

The Accounting Officer undertook to update the asset management policy and to maintain the required records.

Committee Observations

(i) The entity acquired 32 motor vehicles at a cost of about **UGX.6.85Bn** during the year and holds ICT infrastructure across 43 stations, yet it maintains no usage logs, downtime reports or maintenance history for these assets. There is therefore no basis on which to confirm that the assets are used for official purposes.

(ii) This weakness is compounded by the shortfall of **UGX.1.08Bn** in the release of funds for maintenance. Without a maintenance budget or record, the fleet and ICT equipment are likely to deteriorate faster and be replaced at a higher cost than maintaining them.

Recommendations

The Committee recommends that the Accounting Officer should:

(i) Update and implement the asset management policy, with clear procedures for monitoring the utilisation of non-current assets supported by usage logs, downtime reports and performance indicators, within 90 days of the adoption of this report;

(ii) Prepare annual maintenance plans and budgets for all non-current assets and keep a complete maintenance history for each asset; and

(iii) Conduct a full physical verification of the entity's fleet and ICT assets, reconciled to the fixed assets module of the IFMS, and submit the results to Parliament within 90 days of the adoption of this report.

11.5 Dispensation of Justice with a Limited Number of Prosecutors

The Auditor General reported that out of 40,501 new cases, only 23184 cases were committed for trial to the High Court.

The accounting officer attributed the issue to understaffing whereby out of a structure of 1,704, only 600 positions were filled. Of the filled, 399 are prosecutors deployed in 149 field stations. She further explained that most stations are manned by one prosecutor who sometimes has to appear before three (3) to four (4) judicial officers and sometimes offers services to neighbouring districts

Observations

The committee during the meeting noted a discrepancy in recruitment of prosecutor officers, whereas the ODPP indicated that in total they 450 prosecutors, they had recruited more than 550 in the previous years. The accounting officer failed to account the 100 prosecutors.

The committee is concerned that staffing shortages affects delivery of prosecution services and ability to manage complex criminal matters.

Recommendations

The Committee recommends that the Accounting Officer should fast-track the recruitment of prosecutors to reduce case backlogs and improve timeliness in delivery of prosecution service

12.0 MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

12.1 Contingent Liabilities (UGX.3.492Tn)

Under Article 119 of the Constitution, the Attorney General represents Government in courts and other legal proceedings. Contingent liabilities are potential obligations of Government that become payable if specified conditions materialise.

The Auditor General reported that the MoJCA had contingent liabilities amounting to **UGX.3.492Tn**.

The Accounting Officer attributed these to the numerous suits against Ministries, Departments and Agencies handled through the Attorney General's Chambers.

Committee Observations

(i) Although these liabilities are not recognised as obligations in the statement of financial position, they could impose substantial fiscal costs if they crystallise, with implications for debt sustainability and budget planning.

(ii) The 31 undefended matters before the EACJ and in constitutional proceedings add to this risk.

Recommendations

The Committee recommends that:

(i) The Attorney General, in coordination with MoFPED, should develop a litigation management strategy that prioritises the defence and early settlement of high-value claims, together with a framework for monitoring fiscal risks arising from litigation; and

(ii) The Accounting Officer of the MoJCA should submit to Parliament an analysis of the contingent liabilities by originating Ministry, Department or Agency, and by the nature of the claim.

12.2 Inability of the Administrator General to Process Claims

Section 17 (a) & (b) of the Administrator General's Act, 2021 stipulates that the Administrator General shall create a comprehensive inventory of each estate under administration and maintain records of all receipts, payments and transactions associated with each estate.

Auditor General reviewed documents for the estate of the deceased and noted that the total funds available for 380 estates of deceased and 31 Trust Causes amounted to **UGX.4.07Bn.** However, out of this, only UGX.1.43Bn was paid to the estates' beneficiaries in the financial year 2024/2025, leaving a balance of UGX.2.65Bn as at 30th June 2025. This represents a performance of 35% as summarized in the table below;

Table 1: Showing analysis of funds available and amount paid to beneficiaries

No	Category	Number of estates	Total Funds available (UGX Bn)	Amount paid (UGX Bn)	Amount not paid (UGX Bn)
1	Fully paid-off Estates	34	1.20	1.21	0.00
2	Fully paid-Trust Cause	9	0.04	0.04	0.00
3	Partially paid Estates	9	0.45	0.13	0.32
4	Partially paid Trust Cause	10	0.13	0.05	0.08
5	Estates not paid	337	2.22	0.00	2.22
6	Trust Cause not paid	12	0.03	0.00	0.03
	Total		**4.07**	**1.43**	**2.65**

Source: Administrator General's Transaction Sheet for FY 2024/2025

Auditor General further reported that although the balance of **UGX.3.412Bn** remains on the estates' account, management did not specify the amount to which known beneficiaries are entitled and that which cannot be allocated hence could not determine the true extent of the liability disclosed in the financial statements.

The Accounting Officer explained that the Administrator General published public notices and received some responses. The partially paid beneficiaries include the minor beneficiaries whose payment is not a one-off but a continuous process based on the needs of the minor beneficiaries when they arise. For example, payment of school fees for minor beneficiaries. He further explained that there are beneficiaries who are pensioners and therefore their payment is continuous across financial years and those who continue to receive moneys in terms of benefits from SACCOS for example Uganda Police Force Sacco, UPDF Sacco and benefits from shareholdings among others.

Committee observations.

The committee is largely concerned that without identifiable beneficiaries, the process of distributing the estates becomes complex and might require court intervention (with the associated legal costs) and the likelihood that the ownership of undistributed assets might revert or loose it to the Government.

Recommendation

The committee recommends that the the Accounting Officer should strategize and resolve the issue of unidentified beneficiaries, including placing public notices to find potential heirs and beneficiaries of estates, engaging an investigator to aid the process or seeking court's direction on how to handle the estates for which no beneficiaries are known.

12.3 Certificate of No Objection (CONO) Backlogs

Paragraph 4(v) of the MoJCA Clients Charter 2018, provides that the Office of the Administrator General shall issue Certificates of No Objection to intending administrators (Identified from among the beneficiaries at family meetings held at the office of the Administrator General or his or her agents) within nineteen (19) days of application.

The Auditor General revealed that the Administrator General received 4,972 applications for processing certificates of no objection during the financial year 2024/2025. Out of the 4,972 files available for processing by the Administrator General, only 3,773 files were processed to completion and CONOs issued to the intending administrators, reflecting a performance of 76%.

However, 1199 files (24%) were not processed to completion by close of the financial year 2024/2025, resulting in file backlogs increase by 51% from 792 to 1199 files as illustrated in the table below refers;

Table 2: Showing number of CONOs issued during the financial year 2024/2025

Month	Files opened for processing CONOs	Files processed and CONOs issued	Files not processed
2023-2024 (b/f)	792	792	0
July 2024	481	215	266
August 2024	441	326	115
September 2024	328	209	119
October 2024	386	341	45
November 2024	358	302	56
December 2024	266	210	56
January 2025	345	174	171
February 2025	315	245	70
March 2025	335	270	65
April 2025	252	166	86
May 2025	341	279	62
June 2025	332	244	88
Total	**4972**	**3773**	**1199**
Percentage	**100%**	**76%**	**24%**

While interacting with the committee, the accounting officer explained that this was attributed to under staffing in the Directorate of the Office of the Administrator General whereby out of the 59 positions approved for the office of the Administrator General, only 44 are filled and 15 were vacant, representing 25% of the approved structure. Noticeable staffing gaps include key positions of; two (2) Commissioners, two (2) Senior State Attorneys and four (4) State Attorneys.

He further explained that, besides understaffing, the backlog largely arises from prolonged family disputes that often escalate into court litigation, including disagreements over beneficiary paternity, the validity of marriages,

and the authenticity of wills, all of which are beyond the Ministry's direct control.

Observations

The committee is concerned that inability to process claims by the Administration General will result result into severe family conflicts and differences, mismanagement of the estates by relatives, child deprivation of school fees and upkeep, abuse and child Labour.

Recommendation

The Committee recommends that the Accounting Officer should fast-track the recruitment of State Attorneys, strengthen alternative dispute resolution mechanisms to address family-related conflicts before they escalate to litigation, and further operationalise the regional offices to reduce case backlogs and improve timeliness in service delivery.

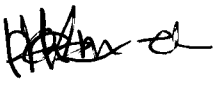
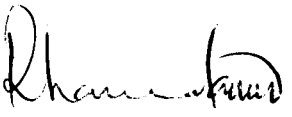
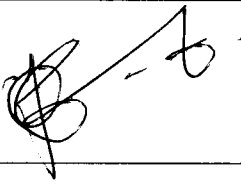
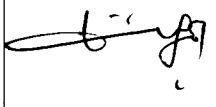
13.0 CONCLUSION

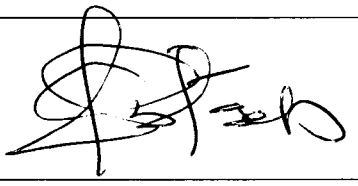
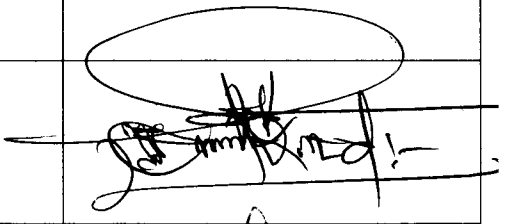
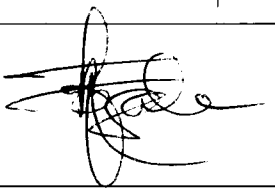
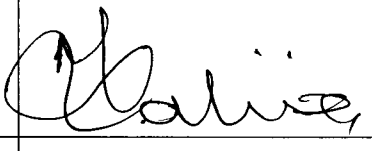
The Committee has examined the reports of the Auditor General on the Office of the Director of Public Prosecutions and the Ministry of Justice and Constitutional Affairs for the audit year ended December 2025. The issues raised point to weaknesses in budget execution, procurement, human resource management and the management of systems, assets and liabilities, which the recommendations in this report are intended to address.

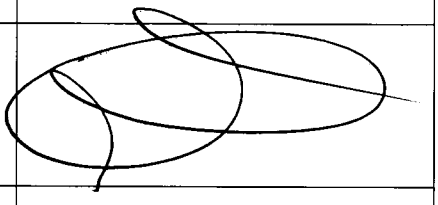
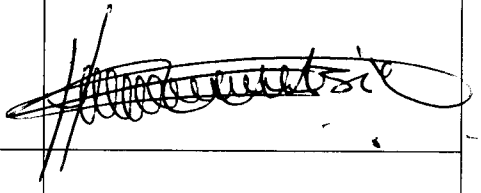
I beg to move.

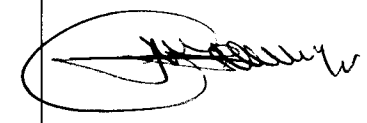
SIGNATURES OF MEMBERS OF THE COMMITTEE ON PUBLIC ACCOUNTS (CENTRAL GOVERNMENT)

S/N	NAME	CONSTITUENCY	SIGNATURE
1.	Hon. Nsamba Patrick Oshabe (Chairperson)+	Kassanda North	
2.	Hon. Lwansasula Sarah (Deputy)	DWR Jinja City	
3.	Hon. Nantongo Fortunate Rose	DWR Kyotera District	
4.	Hon. Naluyima Betty Ethel	DWR Wakiso	
5.	Hon. Amaniyo Sheila Draville	DWR Mukono	
6.	Hon. Kanaabi Jimmy	Buikwe South	
7.	Hon. Lukyamuzi David Kalwanga	Busujju County	
8.	Hon. Kirya Grace Wanzala	Butembe County	
9.	Hon. Angura Fredrick	Tororo South Const.	

S/N	NAME	CONSTITUENCY	SIGNATURE
10.	Hon. Nsegumire Muhammad K.	Mityana North	
11.	Hon. Baseke Fred	Ntenjeru South	
12.	Hon. Karungi Annet Pamela	Kabarole District	
13.	Hon. Natumanya Flora	Kikube	
14.	Hon. Tumusiime John Bosco	Kashari South	
15.	Hon. Wanyama Richard	Samia Bugwe Central	
16.	Hon. Kambale Ferigo	Kasese Municipality	
17.	Hon. Ogama Ali Ismail	Lower Madi Okollo	
18.	Hon. Kugonza Emely	Buyanja East	
19.	Hon. Cadet Benjamin	Bunyaruguru	

S/N	NAME	CONSTITUENCY	SIGNATURE
20.	Hon. Waluswaka James	Bunyole West	
21.	Hon. Allan Atugonza	Buliisa	
22.	Hon. Katushabe Doreen B.	Kabula	
23.	Hon. Modoi Isaac	Lutsheshe	
24.	Hon. Herbert Edmund Ariko	Gweri County	
25.	Hon. Kahima Moses Mugabe	Ruhama East	
26.	Hon. Namujju Cissy Dionizia	DWR Lwengo	
27.	Hon. Kaliisa Jovrine Kyomukama	Ibanda	
28.	Hon. Nabirye Annet	DWR Luuka	
29.	Hon. Nazziwa Margaret	DWR Kagadi	

S/N	NAME	CONSTITUENCY	SIGNATURE
30.	Hon. Mwine Mpaka Rwamirama	Mbarara City South	
31.	Hon. James Kaberuka Niringiyama	Kinkizi County West	
32.	Hon. Namara Dennis	Buyaga West	
33.	Hon. Aogon Silas	Kumi Municipality	
34.	Hon. Kwizera Eddie W.	Bukimbiri County	
35.	Hon. Tumwesigye Anthony	Isingiro West	
36.	Hon. Wamakuyu Ignatius M.	Elgon County	
37.	Hon. Masaba Karim	Industrial Division	
38.	Hon. Maj. Gen. Henry Masiko	Army Representative	
39.	Hon. Hope Grania Nakazibwe	Mubende DWR	

S/N	NAME	CONSTITUENCY	SIGNATURE
40.	Hon. Gilbert Olanya	Kilak South	
41.	Hon. Godfrey Ocen	Kyoga North	
42.	Hon. Abdullah Kiwanuka	Mukono North	