THE REPUBLIC OF UGANDA

OFFICE OF THE AUDITOR GENERAL

MANAGEMENT OF INVESTMENT LAND IN INDUSTRIAL PARKS BY UGANDA INVESTMENT AUTHORITY

VALUE FOR MONEY AUDIT REPORT

MARCH 2015

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AUDITOR GENERAL'S MESSAGE

31st March 2015

The Rt. Hon. Speaker of Parliament
Parliament of Uganda
Kampala

REPORT OF THE AUDITOR GENERAL ON MANAGEMENT OF INVESTMENT LAND IN INDUSTRIAL PARKS BY UGANDA INVESTMENT AUTHORITY

In accordance with Article 163 (3) of the Constitution, I hereby submit my report on the audit undertaken on Management of Investment Land in Industrial Parks by Uganda Investment Authority.

My office intends to carry out a follow – up at an appropriate time regarding actions taken in relation to the recommendations in this report.

I would like to thank my staff who undertook this audit and the staff of Uganda Investment Authority for the assistance offered to my staff during the period of the audit.

John F. S. Muwanga

AUDITOR GENERAL

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LIST OF ACRONYMS AND ABBREVIATIONS

EIA	Environmental Impact Assessment
FY	Financial Year
GoU	Government Of Uganda
IBP	Industrial Business Park
IFAD	Investment Facilitation and Aftercare Division
KIBP	Kampala Industrial Business Park
MoFPED	Ministry of Finance, Planning and Economic Development
MOU	Memorandum Of Understanding
NDP	National Development Plan
UIA	Uganda Investment Authority
ULC	Uganda Land Commission

EXECUTIVE SUMMARY

The Government of Uganda (GoU) established Uganda Investment Authority (UIA) to operate as a one stop facilitator for investors. To achieve this objective, UIA has set up many initiatives that include establishing twenty two (22) industrial and business parks throughout the country, allocation of land to prospective investors, with the aim of creating jobs and adding value to locally available raw materials.

Despite UIA efforts to successfully allocate land to investors, there have been delays by investors in developing the allocated land. It is for this reason that the Office of the Auditor General undertook a study to assess the management of investment land in industrial parks by Uganda Investment Authority.

KEY FINDINGS

In an effort to promote investments across the country, government decided to provide a package of incentives in the form of land. Despite efforts by governments to avail land to investors, there have been hindrances to the utilization of industrial parks and thus affecting the full potential of land incentives being realized as envisaged.

UAI was expected to undertake a feasibility assessment and develop a long term plan for the development of 22 industrial parks. We observed that whereas UIA embarked on the development of seven (7) industrial parks, there was no evidence of a comprehensive long term strategy having been developed to realize the government objective. In addition, except for Namanve Industrial park, there was no feasibility study done for the rest of the parks.

UIA procured land for the seven (7) industrial and business parks in the years from 2008 to 2012 at a total cost of UGX 16.6bn. However, development in these parks has been minimal despite the substantial investment by government. Out of the 343 investors allocated land in the different industrial parks only 45 investors, representing 13%, are in operation. In addition, out of the anticipated 57,452 jobs that would have resulted if the land so far allocated had been developed and fully utilised, only 1,345 jobs had been created which, represents a performance level of 2%. Further, out of the anticipated investment of USD 2.04 billion expected to be injected in by investors, only USD 169.6 million had been invested, which translates into a performance level of 8%.

Funds have been thinly spread to various activities in the different parks, with no substantial progress in any area that would attract investors.

There was a lapse of time between the dates of allocation of land and the signing of leases, especially for the leases that were signed in 2012 and 2013.The investors were hesitant to set up their investments before signing the lease agreements, with most of them not willing to sign the leases before UIA had fully serviced the parks.

The functions of UIA spelt out in Sec 6 of the Investment Code do not explicitly provide UIA with authority to develop or allocate land to investors as part of its core business.

Comprehensive due diligence was only carried out for investors classified as risky from the evaluator's point of view rather than using a standardized criteria to identify risky investors.

The monitoring that was being undertaken by UIA was not focussing on assessment of investor performance in terms of employment, turnover ,use of local materials and planned investment. This coupled with management laxity in enforcing the terms of the offers resulted in investors holding land without any developments. The analysis of the land allocation files showed that it took one to two years for UIA to withdraw land allocation offers from investors who had not complied with the terms of the offer.

KEY RECOMMENDATIONS

UIA management should reassess its strategy of implementation of the Industrial Parks programme and come up with a concrete plan with milestones of achievement and timelines in the development of Industrial Parks.

UIA should prioritise and focus the available resources in a phased manner where parks are developed to completion at different intervals.

UIA should expedite the development and servicing of the parks to ensure that those allocated land are encouraged to set up their investments.

UIA should liaise with MoFPED to develop a clear legal framework to guide the development and operationalization of industrial parks.

UIA should develop standardized criteria to assess the viability and ability of prospective investors prior to land allocation.

UIA should conduct a comprehensive assessment of the investors who have not commenced operations to ascertain their viability

UIA should expedite the development of the land use tracking system and also ensure that enforcement is undertaken in the prescribed time frame.

UIA should ensure that the mechanism and procedures to operationalize the coordination amongst the key stakeholders is expedited and operationalized so as to harness synergies and ensure successful and timely implementation of development activities in the industrial parks.

OVERALL AUDIT CONCLUSION

Government initiative was to ease access to serviced land for investors by providing industrial and business parks across the country with the view of creating employment and promoting the use of local raw materials. Despite efforts by government to avail land to investors, there have been hindrances to the utilisation of industrial parks thus affecting the full potential of land incentives being realised as envisaged. There was no evidence of a comprehensive long term strategy having been developed and this could explain the challenges faced by UIA in attracting adequate financing and the low progress in the development of the parks. Without a proper plan for establishing the parks, UIA may not be able to assess its performance, risks and associated benefits of the industrial parks strategy or source for funding.

The delays in completing the development of the industrial parks have affected government's ability to attract investors to the industrial parks. In addition, UIA was not undertaking comprehensive due diligence on the prospective applicants thus increasing the risk of allocating land to applicants without the capacity to develop the land. Furthermore, UIA did not have a mechanism or data in place showing the tracked progress of investors in terms of capital investment, employment created, use of raw materials, export performance and the challenges impacting on their performance. Without proper monitoring mechanisms, the challenges experienced by investors that have impacted their ability to realize the set outputs may remain unknown and unresolved.

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CHAPTER ONE

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND TO THE AUDIT

Government has set up incentives to attract investment in the various sectors with the aim of creating jobs and adding value to traditional or local products which in so doing would help spur economic development. One such investment incentive, which is currently being managed by Uganda Investment Authority (UIA),is setting up of industrial and business parks in various parts of the country to be leased to investors.

Although some progress has been made in terms of government acquiring and allocating some of the land in the industrial and business parks to investors, the parks have not been fully taken up and developed as anticipated. It was on this basis that the Office of the Auditor General sought to undertake an audit to assess the management of investment land in industrial parks by UIA.

1.2 MOTIVATION

The Government of Uganda (GoU) supports and encourages industrial development in the country since modernisation is centred on industrialisation. Industries utilise raw materials produced by rural households, create jobs which provide income for the population and contribute to urban growth[1].

In light of the above, GoU set out to gazette and develop land in various parts of the country as industrial and business parks; these parks were to have amenities such as roads, electricity lines, water; and be free from any encumbrances. UIA was to champion the process of establishing these parks which would then be leased to investors with the objective of promoting industrialisation in the country.

The preliminary study by the audit team revealed that establishment of these parks commenced in 2008, however, out of the planned twenty two(22) industrial parks, government had only purchased land for seven (7) parks and only three(3) of these were operational. Even of the 3 which were operational, not all the investors who had been allocated land in these parks had fully set up their factories. As at 30/06/2014, government had incurred UGX 33 billion on purchase and infrastructure set up of industrial and business parks.

In addition, some of the land availed to investors had been found to have squatters, which made compensation difficult as it required substantial sums of money.

It is against this background that the Office of the Auditor General conducted an independent assessment of the management of investment land in industrial parks by UIA.

[1]Draft National Industrial Park policy January, 2011 page 4

1.3 DESCRIPTION OF THE AUDIT AREA

1.3.1 General Description

Serviced land is one of the major constraints facing industrialisation. A strategy was thus identified to address the lack of serviced parks through gazetting and developing industrial parks in various parts of the country. In 2008, Government set out, through UIA, to develop twenty two (22) industrial parks in different parts of the country in a period of ten years, with the expectation that the investors who had set up industries in these parks would create employment and use local raw materials in their production process. The industrial and business parks were regarded as an incentive because they were to have a road network, electricity and water as well as other amenities in place which would reduce their establishment costs.

1.3.2 Vision and Mission of Uganda Investment Authority (UIA)

UIA Vision[2]

"To make Uganda the leading Investment destination"

UIA Mission[3]

"To make a significant and measurable contribution to Uganda's economic development by stimulating local and foreign investment, promoting export and creating sustainable employment in all regions of Uganda."

1.3.4 Activities[4]

- Acquisition and development of land for investors.
- Provision of infrastructure and maintenance.
- Land allocation.
- Development of land database
- Monitoring and coordinating activities in relation to land incentive.

1.3.5 Organizational Structure

UIA is a corporate body headed by an Executive Director (ED) who reports to a ten-member Board which is appointed by the Minister of Finance, Planning and Economic Development. The ED is assisted by 4 Directors who are each responsible for the following functions: Investment Promotion, Investment Facilitation and After Care, Finance and Administration, and Land Development. Details of the Organisation Structure are in **Appendix III.**

1.3.6 Funding

The Industrial Programme project is funded by the Government of Uganda although as the concept of industrial and business was initiated, World Bank also contributed to the initial set up and establishment of one of the parks. From FY 2007/08 to 2013/14, over UGX 33billion has been expended on the seven industrial parks as indicated in **Table 1** below.

[2]UIA Strategic Plan (2013-2018)
[3]IBID
[4]UIA strategic plan 2013-2018 pages 50-53.

Table 1: Showing funding towards development of Industrial Parks

Industrial Park	Expenditure to date
Luzira Industrial Park	4,997,175,516
Bweyogerere Industrial Estate	5,498,682,024
Mbarara Industrial and Business Park	2,679,400,000
Soroti Industrial and Business Park	2,729,468,835
Jinja Industrial Park	1,476,164,030
Kasese Industrial Park	2,144,541,823
Namanve land	6,160,671,312
Mbale Industrial and Business Park	6,703,699,400
Moroto	623,000,000
Total	**33,012,802,940**

Source: OAG Analysis of UIA budgets and approved financial statements

1.4 AUDIT OBJECTIVE

The overall objective of the audit was to assess the implementation and effectiveness of land incentives managed by Uganda Investment Authority.

The specific audit objectives were to:

1. Assess the extent to which UIA has acquired and developed industrial and business parks.
2. Establish the status of development and level of implementation within the industrial parks.
3. Establish whether the procedures for allocating land within the industrial parks were followed and to what extent these procedures are adequate.
4. Evaluate the adequacy of supervision and monitoring mechanisms to track the development of the industrial parks.
5. Establish the coordination mechanisms in place amongst the key government stakeholders involved in the establishment and development of the industrial parks.

1.5 AUDIT QUESTIONS

The audit sought to answer the following audit questions which were developed from the specific audit objectives;

Qn1: To what extent has UIA acquired and developed industrial and business parks?

Qn2: What is the current status and level of implementation within the industrial parks?

Qn3: To what extent does the regulatory framework enforce and support the establishment and development of industrial parks by UIA?

Qn4: Were the procedures for land allocation within industrial parks followed and to what extent are these procedures adequate?

Qn5: To what extent is the supervision and monitoring adequate to ensure tracking and follow up of development activities within the industrial parks?

Qn6: How was coordination amongst the key government stakeholders involved in implementation of the land incentives programme done?

1.6 AUDIT SCOPE

The audit focused on the implementation and effectiveness of land incentives managed by UIA and covered the project from inception that is 2007/8 to FY 2013/14 inclusive.

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CHAPTER TWO

CHAPTER TWO

AUDIT METHODOLOGY

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

2.1 SAMPLING

This study focused on the seven (7) industrial parks so far acquired, namely: Kampala Industrial and Business Park (KIBP), Mbale, Soroti, Mbarara, Moroto, Kasese and Jinja. The KIBP comprises of 3 parks, namely: Namanve, Bweyogerere and Luzira.

The investors were categorised according to the industrial parks to which they had been allocated. Random sampling was then used to select the investors but ensuring that investors from each park were selected.

2.2 DATA COLLECTION METHODS

The methods described below which involved document review, conducting interviews and physical inspections were used during the audit to address each audit question.

Table 2: Showing methodology for each audit question

Audit Question	Methodology used
Qn1: To what extent has UIA acquired and developed industrial and business parks?	The team reviewed UIA's strategic plans, work plans, budgets and progress reports to ascertain the land acquired, funds spent on acquisition and development. The team also visited the industrial parks to ascertain their existence and level of development.

Qn 2: What is the current status and level of implementation within the industrial parks?	The team reviewed progress and monitoring reports from UIA and also visited the industrial parks to establish the status of infrastructure development in the industrial parks. During the inspections, the team also assessed the level of implementation of the various investors. The team also conducted interviews with the park managers, Project Manager Private Sector Foundation and selected investors to ascertain the extent of utilisation of the allocated land and causes for delay in development of the parks and investments respectively.
Qn 3: To what extent does the regulatory framework enforce and support the establishment and development of industrial parks by UIA?	The team reviewed the Investment Code, which sets up UIA and interviewed management (Appendix II), to ascertain the mandate of UIA in regard to establishment and development of industrial parks. In addition, the team reviewed the draft national industrial park policy to establish the project objectives. The UIA website and supplementary guidelines were also reviewed and interviews held with the Executive Directors and some directors to corroborate information collected from the above documents reviewed and also ascertain the gaps in the regulatory framework.
Qn4: Were the procedures for land allocation within industrial parks followed and to what extent are these procedures adequate?	The team reviewed the land allocation guidelines and policy directives to establish the procedures for land allocation. Individual investor files were then reviewed as seen in Appendix VI to ascertain whether the process of land allocation as laid out in the guidelines was followed. The procedures were also reviewed to assess their comprehensiveness in screening credible investors.

Qn5: To what extent is the supervision and monitoring adequate to ensure tracking and follow up of development activities within the industrial parks?	The monitoring checklists used by the departments of Land Development, and Investment and After care services were reviewed to assess their comprehensiveness. The monitoring reports were also reviewed to verify how often monitoring was done, the coverage of the monitoring reports and the extent to which corrective action noted in the reports was followed up.
Qn6: How was coordination amongst the key government stakeholders involved in the implementation of the land incentives programme done?	The team interviewed key stakeholders in line with the development of industrial parks to understand how coordination activities were done and whether they were carried out. These stakeholders included the Investment and Private Sector Department in MOFPED, UIA and Uganda Land Commission. In addition correspondences amongst these stakeholders were reviewed to assess the level of coordination.

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CHAPTER THREE

CHAPTER THREE

SYSTEMS AND PROCESS DESCRIPTION

3.1 ROLES AND RESPONSIBILITIES OF KEY PLAYERS

Investment and Private Sector Department (MOFPED)

This Department formulates and reviews policies for investment incentives, coordinates the policies, laws and regulations for investment and private sector development with the aim of achieving higher economic growth targets for the economy. The Department monitors the implementation of Investment and Private Sector Development Policies, liaises with key stakeholders to identify and address the constraints faced, and also coordinates, supervises and monitors the performance of agencies affiliated to MoFPED such as UIA in implementation of these policies.

UIA Board

UIA is governed by a Board that is responsible for the discharge of the business and functions of the Authority. The Board consists of 10 members with a Chairperson appointed by the Minister of Finance. The Board is responsible for: attracting investors, sensitization on investment opportunities, approval of land allocated and monitoring of the industrial parks.

Executive Director-Uganda Investment Authority

UIA is headed by the Executive Director who reports to the Board. The Executive Director is responsible for development of industrial parks with fully established infrastructure in terms of roads, power, water, waste water services and telecommunications.

Department of Land Development -UIA

The Department of Land Development, in liaison with the Executive Director and UIA Board, manages the application, assessment and allocation of land in the industrial parks. They also monitor and evaluate the beneficiaries to ensure that the allocated land is put to the intended use.

Department of Investment and Aftercare Services-UIA

The Department of Investment and Aftercare Services is responsible for monitoring the beneficiaries of the industrial parks to ensure that the provision set out in the business plans, lease agreements and investment licenses are adhered to. They also provide after care services to the investors reporting on the challenges faced by the investors.

Park Managers

The park managers provide day-to-day services to users of the park which include park security, park preventive maintenance, cleaning and waste collection, landscaping and ensuring compliance with park development controls.

Inspector of works

He/she supervises infrastructural development in the parks in terms of design of the roads and writes reports to the Director Land Development.

3.2 PROCESS DESCRIPTION

3.2.1 Acquisition of land for development of Industrial Parks

The acquisition of land for industrial parks was to be guided by PPDA and the UIA procurement and disposal manual for industrial parks. After the acquisition of land, UIA was to undertake due diligence through site surveys, appraisal studies and environmental surveys to confirm the suitability of the land for development into an industrial park. The land to be acquired was to meet certain specifications for example; be gazetted for industrial use; be free of squatters: whether unlawful, lawful or bonafide; and the certificate of title was not to have any registered encumbrances.

3.2.2 Development of Industrial Parks

As part of development and to make the industrial parks accessible, UIA was to carry out infrastructure activities like construction of power lines, extension of water to the parks, installation of boarder markers around the parks, develop engineering designs of the roads, allocate plots, develop a master plan for the parks and conduct Environmental Impact Assessment in collaboration with other key stakeholders namely, UMEME and NWSC. For the case of developing engineering designs of roads and construction, this activity was to be done through outsourcing to other contractors.

3.2.3 Application for investment land by investors

According to the standard operating procedure for granting investment land, applicants for land are required to fill Form UIA 2 provided by UIA. This form was to be supported with a detailed project proposal, the proposed total amount of investment (in United States dollars), documented evidence of the ability of the investor to raise funds to implement the project, expected project impact on the economy in terms of job creation, capital investment, turnover and export revenue where applicable as well as other benefits to the community, the acreage and nature of land required for the project, including the necessary infrastructure facilities, evidence of the track record of the investor in terms of experience in implementing similar or related investment projects, anticipated implementation period for the project (in months), anticipated impact of the project on the environment and whether an Environmental Impact Assessment (EIA) was necessary. An evaluation committee comprising the Executive Director and at least three heads of divisions of UIA then sits to evaluate the applications. The Board then receives the applications approved by the evaluation committee, assesses the approval considerations such as financial position of the applicant, business plan presented and amount of land applied for and makes the final decision for the award of the investment land.

3.2.4 Monitoring and Evaluation

Monitoring of land investment incentive was to be done on a weekly basis by the park manager and inspector of works. The park manager and inspector of works report to the Director Land Development who consolidates all the reports from the various park managers and then forwards the consolidated report to the Executive Director for further discussion with the whole management of UIA. UIA management represented by the Executive Director forwards the summarised reports to the Board who seek solutions to the bottlenecks identified to ensure smooth operations in the industrial parks. The

Department of Aftercare carries out annual assessments of all allocated land in the industrial parks to ascertain the progress and performance on capital investment, employment creation, use of raw materials and how these projects have contributed to economic development in terms of revenue.

A land database was to be put in place to provide information about available pieces of land for investment, land allocated in terms of acreage, location and status, date of allocation. This information was to be placed on platform easily accessible by investors that required land for investment.

3.2.5 Coordination

UIA is mandated to promote, facilitate and supervise investments in Uganda,5 however, for effective management of investment on land under UIA there was need for coordination of these activities, especially when it comes to acquisition, development and allocation of land. The Industrial and Business Parks ought to have been developed through the involvement of various stakeholders, such as: Ministry of Lands, Housing and Urban Development (MoLHUD)/Uganda Land Commission, Ministry of Tourism, Trade and Industry (MTTI), Ministry of Works and Transport (MoW&T), Ministry of Local Government (MoLG), Ministry of Internal Affairs (MoIA), National Water and Sewerage Corporation (NWSC), Uganda Electricity Distribution Company Ltd (UEDCL)/UMEME, Uganda Electricity Transmission Company Ltd (UETCL) and National Environment Management Authority (NEMA), in order to harness the synergies that exist amongst the players.

[5]The Investment code ACT,CAP 92 Page 5

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CHAPTER FOUR

CHAPTER FOUR

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

In an effort to promote investments across the country, government decided to provide a package of incentives in the form of land. Despite efforts by government to avail landto investors, there have been hindrances to the utilisation of industrial parks thus affecting the full potential of land incentives being realised as envisaged.

4. 1 PERFORMANCE OF INDUSTRIAL PARKS

Government initiative was to ease access to serviced land for investors by providing industrial and business parks across the country with the view of creating employment and promoting the use of local raw materials.

4.1.1 Planning for Development of Industrial Parks

In 2007, GoU conceptualised a model of establishing twenty two (22) industrial and business parks across the country as a means of creating employment and promotion of the use of local raw materials and UIA was tasked with developing a strategy to implement this model.

UIA was expected to undertake a feasibility assessment and develop a long term plan stating the projected costs, sources of financing, and timeframes for execution. We observed that whereas UIA embarked on the development of seven (7) industrial parks, there was no evidence of a comprehensive long term strategy having been developed to realize the government objective. In addition, except for Namanve Industrial park, there was no feasibility study done for the rest of the parks. Of all the parks acquired, only Namanve Industrial park had timelines for completion and operationalization of the various development activities.

The plan available for Namanve has also since become obsolete as it was based on financing from World Bank which withdrew from the project.

The failure by UIA to undertake proper planning for the industrial parks is of concern and could explain the challenges faced by UIA in attracting adequate financing and the low progress in the development of the parks.

4.1.2 Status of development of Industrial Parks by UIA

Through review of progress reports and inspections of the industrial parks, it was noted that UIA procured land for the seven (7) industrial and business parks in the years from 2008 to 2011 at a total cost of UGX 16.6bn. Some of the land was occupied by squatters, or/and had not been serviced with access roads, water and power, rendering the parks unattractive to prospective investors. Details of the progress of establishment of the parks are shown in **Appendix V**.

Furthermore, audit noted that government had spent an additional UGX 16.3billion on development activities in the different industrial parks as detailed in **Table 3** below.

Table 3: Showing Expenditure on each Park in terms of Activities

Land	Acreage	Expenditure						
		Roads	Water	Power	Compensations	Office block	Others(markers ,plans,EIA)	Total
Luzira	70 acres	3,730,173,103	100,920,284	957,160,558				4,788,253,945
Bweyogere	50 acres	3,511,306,943	720,998,305		579,329,790		12,046,986	4,823,682,024
Mbarara	12 acres					-	40,000,000	40,000,000
Soroti	219 acres	1,452,336,637					86,703,598	1,539,040,235
Jinja	182 acres						159,554,030	159,554,030
Kasese	216 acres	24,396,120					50,985,503	75,381,623
Namanve	2200 acres	399,201,900		99,416,975	4,078,357,458	10,709,019	380,649,580	4,968,334,932
Total		**9,117,414,703**	**821,918,589**	**1,056,577,533**	**4,657,687,248**	**10,709,019**	**729,939,697**	**16,394,246,789**

Source: OAG Analysis of UIA expenditure on Industrial Parks as at 30thJune 2014

Analysis of the expenditure in the **Table 3** above showed that funds have been thinly spread to various activities in the different parks with no substantial progress in any area. As a result, this has made the parks less attractive to the investors since they do not have the basic infrastructure for industrialisation.

Audit attributed this to poor planning as evidenced by the fact that there was no feasibility study done to ascertain the viability of the scheme and no timelines set within which each of the above parks were to be completed. In addition, the delays in the processing of compensation for the squatters have further hampered the progress of the scheme while at the same time resulting in gradual increments in the cost of compensation over time. For instance, as at 30th June 2014, the value of compensation to the squatters at the Mbale Industrial Park had risen by UGX 2 billion.

Management Response

The comprehensive implementation plan for all the industrial parks had not been set because of uncertainty of the availability of funds to finance the implementation of the strategy.

Audit comment

Without a proper plan for establishing the parks, UIA may not be able to assess its performance, risks and associated benefits of the industrial parks strategy or source for funding. The delays in completing the development of the industrial parks have affected government's ability to attract investors to the country.

Recommendations

UIA management should reassess its strategy of implementation of the Industrial Parks and come up with a comprehensive strategy to guide the future direction of the development of the industrial parks as well as act as a basis for assessment of performance.

UIA should prioritise and focus the available resources in a phased manner where parks are developed to completion at different intervals.

4.1.3 Performance of Planned Investments

The review of land allocation files and inspections to the industrial parks, showed that out of the 343 investors allocated land in the different industrial parks, 45 investors had started operation while the 298 investors had either just started or were yet to start developing the plots allocated to them. 13% of the investors who had been allocated land were in operation at the time of inspection as detailed in **Table 4** below. The status of development is shown in **Appendix VI.**

Table 4: Showing percentage development in industrial Parks by investors

Industrial Park	Number of allocations	Number of investors operational	Percentage (%age)
Luzira	12	5	41.7
Bweyogerere	8	1	12.5
Namanve	277	5	1.8
Jinja	3	0	0
Kasese	0	0	0
Mbarara	43	33	76
Soroti	10	1	10
Mbale	0	0	0
Moroto	0	0	0
Totals	353	45	13

Source: OAG Analysis of UIA progress monitoring reports

There was a time lag of five (5) to seven (7) years between the dates for allocation of land and signing of leases. Most of the leases were signed in 2012 and 2013 though in some cases land had been allocated between 2005 and 2012. The investors were hesitant to set up their investments before signing the lease agreements; most of them were not willing to sign leases before UIA had fully serviced the parks.

From the analysis of land allocation files, it was also established that out of the anticipated 57,452 jobs that would have resulted if the land so far allocated had been developed and

fully utilised, only 1,345 jobs had been created, which represents a performance level of 2%. Further, out of the anticipated investment of USD 2.04 billion by investors, only USD 169.6 million had been invested, which translates into a performance level of 8%. Details are shown in **Appendix VII.**

The delay in the operationalization of investments in industrial parks has hindered the parks ability to contribute to capital investments in the country, as well as their role in job creation and in value addition to the available raw materials.

Recommendation

UIA should expedite the development and servicing of the parks to ensure that those allocated land are encouraged to set up their investments.

The development of the Industrial Parks was affected by a number of factors discussed in the remaining part of this report.

4.2 LEGAL FRAMEWORK FOR ALLOCATION OF LAND TO INVESTORS

It was noted that the Investment Code established UIA as a body corporate capable of acquiring and holding property (Part II, Sec 2(3)), and furthermore, the functions of the Authority spelt out in Sec 6 of this Code do not explicitly provide UIA with the authority to develop or allocate land to investors as part of its core business.

In addition, through the review of the UIA website, it was noted that the UIA objectives are to provide serviced sites, buildings and competitive infrastructure to meet the needs of growing Uganda based businesses and set up industrial and business parks. It was not clear where these objectives were derived from since the Code is silent on this.

Absence of a clear legal framework may hamper the smooth operation and development of industrial parks.

Management Response

The UIA objective of providing serviced sites to investors is derived from the UIA approved strategic plan of 2007-2012

Audit Comment

The strategic plan is a document whose life is for the duration of the plan; as it is the strategic plan expired in 2012 which therefore puts to question the legality of this activity. The objectives should be entrenched in a legal document with a time period which surpasses individual strategic plans. Absence of a clear legal framework has hampered the smooth development and operationalization of the industrial parks by UIA.

Recommendation

UIA should liaise with MoFPED to develop a clear legal framework to guide the development and operationalization of industrial parks.

4.3 LAND ALLOCATION

Regulation 31(1) of the Public Procurement and Disposal of Public Assets (Procuring and Disposing Entities) Regulations, 2003 requires that a procuring and disposing entity carries out proper due diligence during the procurement and disposal process. At the time of establishing the Industrial parks, UIA was supposed to conduct comprehensive due diligence exercise in order to allocate land to the most viable investors.

Through interviews with UIA officials, it was noted that comprehensive due diligence was only carried out for investors classified as risky from the evaluator's point of view rather than using a standardized criteria to identify risky investors. Review of land allocation files revealed that some entities that did not submit the required documentation were subsequently allocated land as shown in **Appendix IV.**

As a result of not conducting comprehensive assessment of applicants, a number of investors who were allocated land have not commenced operations as shown in **Appendix VI;** consequently, some investors, namely: Gannan Company, Nutrimix Feeds Limited, Kahoora Enterprises and Kamu Kamu Drilling Enterprises have had their land offers rescinded.

Management Response

UIA has always had land allocation guidelines for assessing land applicants and these guidelines are continuously reviewed to reflect the changing conditions in the country; however, the allocatees of 2009 who failed to utilize the land had their land withdrawn from them in 2013 and this land was reallocated to deserving investors using the current land allocation guidelines approved by PPDA and the Solicitor General.

Audit Comment

By not conducting comprehensive assessment of the applications of prospective investors, UIA allocated some of the investment land to developers who have failed to utilise the land.

Recommendations

UIA should develop standardized criteria to assess the viability and ability of prospective investors prior to land allocation.

UIA should conduct a comprehensive assessment of the investors who have not commenced operations to ascertain their viability.

4.4 MONITORING AND EVALUATION OF LAND INCENTIVES

The park manager and the inspector of works should conduct weekly monitoring and inspection of developments within the industrial park to ensure compliance. The Investment Facilitation and Aftercare Division (IFAD) should also carry out annual assessment on all investors' allocated land in the industrial parks to ascertain the progress and performance on capital investment, employment creation, use of raw materials and how these projects have contributed to economic development in terms of revenue.

Audit observed that monitoring was regularly done, however, the Authority did not assess the performance of the investors against the targets set out in their business plans. A review of UIA investor files revealed that whereas management revoked offers of land allocations made in 2009, it was not done within the required time frame of eighteen (18) months due to inadequate monitoring and enforcement. The analysis showed that from the lapse of the grace period ,it took UIA a period ranging from one (1) to two (2) years to withdraw the land allocation offers for investors who did not comply with the terms of the offer as detailed in **Appendix VII.**

Furthermore, the Authority did not have a mechanism or data in place showing the tracked progress of investors in terms of capital investment, employment created, use of raw materials, export performance and the challenges impacting on their performance. Inadequacy in monitoring inhibits feedback on progress and timely intervention of corrective action.

Management Response

UIA is developing a computerized GIS land use tracking system to assist in the monitoring of investment projects in the industrial and business parks.

Audit Comment

The development of a computerised tracking system is a step in the right direction, however, this should be coupled with regular assessment of the performance of the investors against the targets set out in the business plans submitted with the application for the land. Without proper monitoring mechanisms,

the challenges experienced by investors that have impacted their ability to realize the set outputs may remain unknown and unresolved, hence slowing down economic growth and development for the country.

Recommendation

UIA should expedite the development of the planned land use computerised tracking system and also ensure that enforcement of the terms of the offer is undertaken within the prescribed time frame.

4.5 COORDINATION AMONGST KEY STAKEHOLDERS

UIA is mandated to promote, facilitate and supervise investments in Uganda; however, for effective management of investment land there is need for coordination amongst key players in order to harness the synergies that exist amongst the players.

Through review of various correspondences and documents, it was noted that coordination amongst some of the key stakeholders was not adequate. For example, as at November 2014 (as at the time of audit inspection), the Jinja Industrial Park site did not have power. UMEME did not approve tapping off the existing 33KiloVolt line along Kamuli-Jinja Road as the energy/power load would be too heavy for the line and would thus lower power output to the other areas. According to UMEME, an industrial park requires one or more dedicated electrification lines depending on the type of industries to be located therein and their different power requirements6. It was noted that if there had been coordination between UIA and UMEME, this would have been identified before the purchase of the park. In addition, piped water is located 2km from the Jinja Industrial Park.

Through the review of UIA management minutes, it was also established that in some cases the same piece of land was allocated to different investors by Uganda Land Commission (ULC) and UIA. MIN05/97/MM/11/12/13 indicated that ULC sold land belonging to UIA to persons who later passed their interest in the land to Haider Somani. However, following an appeal by Haider Somani the State Minister for Investment intervened and instructed UIA to relinquish its interest in this land. In another related case, ULC allocated and transferred land in favour of UIA on 14th July 2003, however, in 2008, ULC inadvertently allocated the same land to an investor. This dispute was subsequently settled in court in favour of UIA under Civil Appeal No.93 of 2012 UIA vs. Your Choice Limited.

This was caused by lack of a formal or regular mechanism that would bring together the various stakeholders involved in the development of industrial parks.

Unclear or inadequate coordination amongst key stakeholders may result in delayed development of industrial parks.

Management Response

UIA is coordinating team Uganda which consists of the relevant key government institutions, such as National Environment Management Authority, Uganda Revenue Authority, Kampala Capital City Authority, Public Procurement and Disposal Authority, Private Sector Foundation Uganda, that interface with investors.

Audit Comment

The establishment of a formalised coordination amongst the key government institutions that interface with investors is commendable and procedures to operationalize this should be developed too because without a proper coordination

[6] Jinja Industrial Park Environmental Impact Assessment page 33

mechanism, UIA will not be able to ensure that key stakeholders are actively involved and their contributions for successful development of industrial parks is harnessed.

Recommendation

UIA should ensure that the mechanism and procedures to operationalize the coordination amongst the key stakeholders is expedited and active so as to harness synergies and ensure successful and timely implementation of development activities in the industrial parks.

OVERALL AUDIT CONCLUSION

Government initiative was to ease access to serviced land for investors by providing industrial and business parks across the country with the view of creating employment and promoting the use of local raw materials. Despite efforts by government to avail land to investors, there have been hindrances to the utilisation of industrial parks thus affecting the full potential of land incentives being realised as envisaged. There was no evidence of a comprehensive long term strategy having been developed and this could explain the challenges faced by UIA in attracting adequate financing and the low progress in the development of the parks. Without a proper plan for establishing the parks, UIA may not be able to assess its performance, risks and associated benefits of the industrial parks strategy or source for funding.

The delays in completing the development of the industrial parks have affected government's ability to attract investors to the industrial parks. In addition, UIA was not undertaking comprehensive due diligence on the prospective applicants thus increasing the risk of allocating land to applicants without the capacity to develop the land. Furthermore, UIA did not have a mechanism or data in place showing the tracked progress of investors in terms of capital investment, employment created, use of raw materials, export performance and the challenges impacting on their performance. Without proper monitoring mechanisms, the challenges experienced by investors that have impacted their ability to realize the set outputs may remain unknown and unresolved.

GLOSSARY OF TERMS

An investor is a person who allocates capital with the expectation of a future financial return; investors fall in two categorizes; local and foreign investors.

Investment Incentives, Investment incentives are Government schemes aimed at stimulating private sector interest in specified types of capital expenditure, or investment in areas of high unemployment or backwardness (Business dictionary).

Investment License, License issued to an applicant by the Uganda investment authority containing terms and conditions of the License and incentives.

Industrial Parks means land acquired by UIA in several parts of the country for Investment. For example KIBP, Kampala Industrial Business Park

Board, means the Board of Director's that govern the organisation .

Investment Code Act, An Act of parliament to establish a code to make provision in the law relating to local and foreign investments in Uganda by providing more favourable conditions for investment, to establish the UIA and to provide for other related matters.

Government land: Land vested in or acquired by the government in Uganda or acquired by the government abroad in accordance with the Constitution. Government land includes all land lawfully held, occupied and/or used by government and its agencies, including parastatal bodies for purposes of carrying out the core functions of government. Government includes central and local governments.

LIST OF APPENDICES

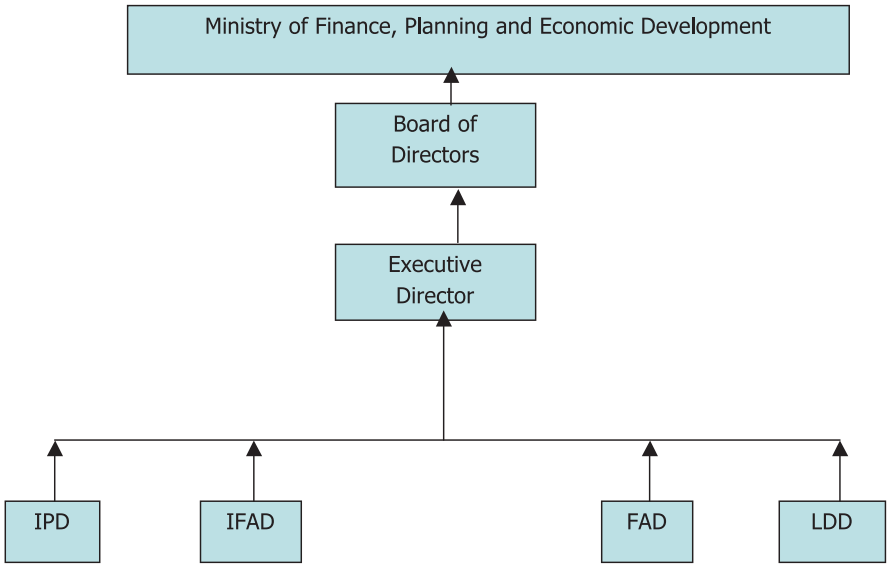
APPENDIX I: Documents reviewed

S/No	Document Reviewed	Purpose
1	Investment Act Code	To obtain a detailed understanding of the legal framework governing the authority and the responsibilities of investment and private sector.
2	Board Minutes	To gain an understanding of the high level decisions made by the governance of the authority
3	MOFPED Ministerial Policy statements and Budgets	To understand the investment and private sector targets in line with those of the authority and the resources available to achieve them.
4	Management Minutes of the evaluation committee,	To understand the proceeding and decisions of the committees.
5	Monitoring and Evaluation reports	To obtain a detailed understanding the performance of these investments.
6	Investment Survey Reports	To understand the performance of the investors with regards to surveys that were done.
7	Land Application Appraisal Committee Minutes	The team needs to know how land was allocated to the investors.
8	UIA performance Reports	To know the performance of the authority over the years.
9	National Environment Investment Strategy	To understand what EIA's are supposed to be done before any investment is carried out.
10	Investment Abstract	To identify any issues that could need urgent attention for attraction of investors.
11.	The Uganda National Land Policy	To obtain an understanding of access of land for investment.

APPENDIX II: List of interviews conducted

Name	Rank	Purpose
Washeba N P	Principal Economist (MOFPED)	To know how the ministry carries out its role of policy formulation.
Kabaale Mohammed	Senior Economist (MOFPED)	Ibid
Rwakijuma Ivan	Economist (MOFPED)	To know how sensitisation is carried out.
Kasangaki Stephen	Commissioner-Investment and Private Sector (MOFPED)	To understand the exact role the ministry plays in the area of land incentive.
Byensi Lawrence	Director Investment and After care (UIA)	To know what after care is given to the investors.
Omusana Charles	Deputy Director IFAD (UIA)	To know how land is allocated to investors
Semakula Godfrey	Deputy Director Land Division (UIA)	To know how land was acquired and how allocations have been done.
Industrial Park Manager-Mbale		Ibid
Industrial Park Manager-Soroti		Ibid
Industrial Park Manager-Jinja		Ibid

APPENDIX III: Organizational Structure



Legend:

IPD Investment Promotion Division

IFAD Investment Facilitation & Aftercare Division

SPD Strategic Planning Division

FAD Finance and Administration Division

LDD Land Development Division

APPENDIX IV: Land allocation files reviewed

Name of Company	Proposed project	Date of Application	Observations
Aliyzeco Industries Ltd	Manufacture of cosmetic products	12/19/2006	Receipt from UIA of USD 12,000 paid by the company for land in KIBP, no offer letter of the land
Masterwood Works Ltd	Establish a commercial display centre	10/15/2009	No attachments of file(business plan, Financial statements, Article & MOA)
Sunfruit Limited	Juice Processing	10/1/2006	No Financial statement, articles &MOA, the planned employment is not known.
Star Café Ltd	Coffee Processing	10/1/2006	No Articles and MOA, Expected output is not known.
Savannah Commodities Co. Ltd	Food Processing	11/24/2006	Planned Employment is not known, there no financial statement, Articles and MOA.
Reco Industries Limited	Fruit Juice Processing	6/12/2006	Company allocated 3 acres; they reapplied for an additional 2 acres on 21. Jan. 2013 However no articles and MOA, the planned employment and investment is not stated.
Saran Agro Investment Ltd	Tea processing	11/20/2006	No Financial statements, MOA and Articles.
Partnerships for Renewal Limited	Development Consultant	11/1/2006	The planned employment and investment are not known.
Aloe Cure (U) Ltd	Agro processing	11/24/2006	New company in Uganda so no financial statements
Farm Engineering Industries Ltd	Demonstration	11/24/2006	Company given ultimatum to take up the allocated plot by 25th July 2014 and pay the 10% premium for the land. No articles and MOA.
Allied Graphic Systems Ltd	Printing Industry	11/7/2006	land allocated to the investor had previously been degraded by people who were doing sand mining which would make it very costly for the company to fill the dug holes and the encroachers were still utilizing the said plot (22nd April 2013. Company given ultimatum to pay the premium due by 10th December 2013.Planned Investment and Expected output is not known.

Property Services Ltd	Commercial Accommodation	11/24/2006	Company given ultimatum to pay 10% premium by 10th December 2013 and take up allocated plot by 25th July 2014.Planned employment, investment, and expected output are not stated. There no financial statements, Articles and MOA's.
Mitchell Cotts freight kenya limited	Ware housing & Storage facilities	5/23/2005	No financial statements have been attached.
Makerere University Private Sector Forum	Establishment of Science and technology Park		Land withdrawn that had been allocated in 2005 on a letter dated 8th January 2014
Uganda Baati Limited	Setting up state of the art factory	4/26/2007	Land withdrawn that had been allocated in 2005 on a letter dated 8th January 2014
National Housing and Construction Ltd	Proposed housing projects	11/23/2006	There no financial statements, Articles and MOU's
Great Seas (U) Ltd	Metal sheet printing machine	11/21/2006	Planned investment and Employment is not know.
A.K Oils & Fat (U) Ltd	Agro processing	11/24/2006	UIA Board at their 7th August 2012 sitting approved to allocate the investor an additional 10 acres in addition to 10 acres already allocated making the total 20 acres fully subsidized. Fully subsided on recommendation of the President
Rafiki Group of Companies	Processing of fruit juice, cotton yarn and rice mill	6/26/2008	No financial statements have been attached. MOA is also not attached.
Busingye & Co LTD	Coffee Processing factory	16/03/2009	No commitments on people to employ and thus hard to measure the achievement towards employment contribution.
Busingye & Co LTD	Manufacturing spring mattresses	16/03/2009	No commitments on people to employ and thus hard to measure the achievement towards employment contribution.

ATX technology	Technology solutions	11/1/2006	By 29th Nov 2013, company had not started any works at KIBP
Pepperoni Pickles U Ltd	Sweet paper processing	11/1/2006	The company had not made any development on the land as at 29th November 2013.
Kampala Modernity S Ltd	Motor vehicle assembling plant	5/9/2008	Initial lease signed on 13/07/2012. need to confirm whether payment for the land was made(10% minimum of $1,468,000) and annual park fees of 1% plus $10 ground rent per acre annum,
PLASNET LIMITED	Mosquito nets manufacturing		Allocated 30 acres in 2005, lease agreement signed on 24th August 2010, after expiry of initial 3 years on the lease, UIA withdrew 20 acres prompting a suit from the developer alleging to have invested $470,000 in leveling and grading the site.
Associated Freight Logistics	Resource centre	23/11/2006	
Wash & Wills country Home LTD	5 Star Hotel and Conference Centre		
Interfreight Uganda Ltd	logistics centre	12/6/2008	
Good African Coffee	Coffee value addition factory	5/9/2008	
Herm Enterprises LTD	Paper bag factory	15/08/2008	
Yours Naturally Cooperative Society	Aloe Vera processing	6/28/1905	
Tokyo Construction Ltd	Metal fabrication, mechanical workshop, concrete products factory	25/04/2007	
Great Lakes Iron & Steel Co Ltd	Sponge iron Plant to process iron ore	26/03/2009	
Harriss International Ltd.	Food and Beverage industry		

Golden Industries Ltd	Shoe making factory	17/04/2008	
Kyagalanyi Coffee Ltd	Coffee Processing factory	12/14/2009	
Friendship Container manufacturers (Uganda) Limited	Manufacture & print plain sheets	11/17/2006	
Prime General Supply Ltd	Paper converting & Printing	11/22/2006	
Leaf Tobacco & Commodities (U)Ltd	Manufacture of Cigarettes	7/30/2009	
Vambeco Enterprises	Construction		
Toyota Uganda Ltd	Toyota Operation	6/26/2009	
Rwenzori Beverage Co LTD	plastic bottle processing, water packaging	24/11/2006	0
Tirupati Developers U Ltd	Housing units/ accommodation	20/12/2006	
Comesa Technology limited	computer manufacturing facility	15/01/2007	
MK publishers LTD	printing and publishing industry	24/11/2006	

APPENDIX V: Progress of Establishment of the Industrial Parks

Industrial Park	Year of Acquisition	Acreage	Cost of Land	Remarks	Reason for delayed development
Mbale	2008	619	6,703,699,400	40% of the land is covered by squatters with their current compensation valued at UGX 4.5 billion as at 30/06/2014. Up from UGX 2.5 billion in 2011. The development of the Master plan is not yet done. No investor has been allocated land.	The land was for Bugisu Co-operative Union (BCU) and had been mortgaged so when BCU wanted to sell it, government came in and paid up the loan after evaluation had been done though the land had the squatters.
Moroto	2012	417	623,000,000	Master plan, opening up of boundaries and installation of border markers not yet done. UDC was allocated 30acres of land.	There were disagreements between Napak district Administration and Moroto on the naming of the park.
Mbarara	2009	12	2,639,400,000	The upgrade of the park infrastructure such as roads, power and sanitation is	Government purchased the park from Gatsby and paid up the outstanding loan the vendor had. The tenants on lease terms but have not paid up the rent.

Soroti	2009	219	1,190,428,600	10 Investors had been allocated land in this park. Out of the ten investors, only 1 investor (i.e. Soroti Fruit Factory) has started construction. Roads had been partially constructed. Part of the land was used for crop growing. UIA has advertised for expression of interest for investment plots in January 2015.	No access roads in this park thus unattractive to investors which limits developments.
Kasese	2009	216	2,069,160,200	Opening up of roads in this park is underway and the survey of the plots is being done. There is no activity in terms of industrial development. UIA has advertised for expression of interest for investment plots in this park.	No access roads in this park thus unattractive to investors which limits developments.
Jinja	2011	182	1,316,610,000	Three investors (MUK 100 acres, UEDCL 12acres and China Engineering Ltd 60 acres and park office administration 10acres) were allocated all the land although no construction had started yet. The remaining 10 acres were for infrastructure development. The locals have encroached on the land and are using it for maize growing. Engineering design of the roads within the park and survey of plots has not been done.	There are irregular site visits carried out and therefore locals have decided to carry out activities on the land like gardening.

Luzira	2005	70	208,921,571	The park is fully serviced with infrastructure and fully allocated to 12 investors who are in various stages of development. Out of the 12 investors, 6 are fully operational, 3 are still constructing and 1 company (Surgipham) had a court case which was concluded if favour of UIA. Lease for Uganda Cable Industries is still under process. Ministry of Trade is yet to commence development.	They had disagreements and cases are still in court.
Bweyogerere	1998	50	675,000,000	The park is fully serviced with roads and power, 8 investors have been allocated land and are in various stages of development. Only 2 out of the 8 investors is fully operational. The 5 are in construction phase while 1 is yet to commence construction.	The investors are reluctant to start operation.
Namanve	1997	2200	1,192,336,380	Approximately 90% of the land has been allocated to 240 investors. Most of the companies are in different stages of development as per Appendix VI. The road network is partially done.	Accessibility in terms of infrastructure is still a major problem. World Bank withdrew funding from the park and this affected the timelines that were originally set.
Total			16,618,556,151		

OAG Analysis of progress reports and physical inspections

APPENDIX VI: List of companies allocated land and their physical status

Name of Developer	Planned Investment (USD)	Planned Employment	Acreage	Land Cost/USD	Sector	STATUS
Abo Chemical Plant Compaby Ltd	2,000,000.00	82	1	80,000.00	Agro Processing	Lease agreement ready for signing
ACE Cargo movers Ltd			2	160,000.00	Establishment of warehouses	Investor has been invoiced for 10% premium. Lease ready for signing
Agro Machinery	2,500,000.00	150	2	160,000.00	Agro Processing	Lease agreement ready for signing
AK Oils & Fats (U) Ltd	66,217,000.00	400	10	800,000.00	Agro Processing	Investor commenced development
Aliyzeco Industries Uganda Ltd	8,000,000.00	150	1	80,000.00	Agro Processing	Investor commenced development
Aloe Cure Uganda Ltd	1,000,000.00	20	1	80,000.00	Agro Processing	Factory construction 70% complete

Amagara Limited	2,500,000.00	120	2	160,000.00	Agro Processing	Completed surveying the land
Astel Diagnostics Ltd	3,000,000.00	200	5	400,000.00	Pharmaceutical	Completed survey for the land
ATX Technology Ltd	1,200,000.00	100	1	80,000.00	ICT	Yet to survey the land
Bankshire Technologies/ Cayman Consults Joint Venture	3,500,000	243	1.5	120,000.00	ICT	Signed lease agreement but yet to commence development
Biyinzika Enterprises	2,400,000.00	300	2	160,000.00	Agro Processing	Signed lease agreement but yet to commence development
Britania Allied Industries Ltd	4,000,000.00	40	4	320,000.00	Agro Processing	Signed lease agreement but yet to commence development
Buganda Exports Ltd	10,800,000.00	358	2	160,000.00	Agro Processing	Survey process is on-going
Busingye and Co. Ltd	10,000,000.00	245	4	320,000.00	Agro Processing	Yet to commence development

C & G Andijes Ltd	10,000,000.00	284	4	320,000.00	Construction	Yet to commence development
Chaking Investments Limited	1,700,000.00	300	1	80,000.00	Agro Processing	Yet to survey the land
China Engineering Automobile	138,000,000.00		60	4,800,000.00	Motor vehicle	Yet to survey the land
Comesa Technology	22,000,000.00	131	20	1,600,000.00	ICT	Commenced construction of the warehouses to house the factory
Commonwealth Business Council	7,500,000.00	300	5	400,000.00	ICT	Yet to commence development
D & A Investments (U) Ltd	2,000,000.00	300	2	160,000.00	Agro Processing	Graded the plot
Deepa Industries	2,000,000.00	50	1	80,000.00	Agro Processing	Yet to commence development
Delight Industries (u) Ltd	12,000,000.00	760	4	320,000.00	Agro Processing	Yet to commence development
East Africa Institute of Applied Technology	4,815,798.00	35	2	160,000.00	Agro Processing	Yet to commence development
Enganoo Millers ,Jinja	1,500,000.00	300	2	160,000.00	Agro Processing	Fenced the plot
Esco U Ltd	3,000,000.00		4	320,000.00	Agro Processing	Yet to commence development
Excellent Assorted Manufacturers Ltd	5,000,000.00	800	3	240,000.00	Agro Processing	Yet to commence development but signed lease agreement

Experience Uganda (UBK Developments) Ltd	7,000,000.00	650	5	400,000.00	Hotel	Yet to commence development but signed lease agreement
Fair Child Investment Ltd	500,000.00	44	1	80,000.00	Agro Processing	Graded the plot
Farmers Taste (U) Ltd	25,100,000.00		1	80,000.00	Agro Processing	Graded the plot
Fidodido	7,210,000.00	100	1	80,000.00	Agro Processing	Yet to commence development
Floriculture and Organic Products Ltd	12,000,000.00		4	320,000.00	Agro Processing	Yet to commence development but signed lease agreement
Gannan Company Ltd	300,000.00	24	0.5	40,000.00	Agro Processing	Land was withdrawn
Golden Harvest Industries	2,000,000.00	750	1	80,000.00	Agro Processing	
Good African Coffee	10,000,000.00	220	3	240,000.00	Agro Processing	Yet to commence development
Grandies Foods ltd	9,000,000.00	300	2	160,000.00	Agro Processing	Yet to commence development

Great Lakes Iron and Steel Co. Ltd	7,915,554.00	150	5	400,000.00	Iron Processing	Yet to commence development
HaiderSomani (platinum properties Ltd)		284	7	560,000.00	Residential	Yet to commence development
Hansom Eastern investments	4,000,000.00	174	6	480,000.00	Agro Processing	Has commenced development
Harriss International Ltd	2,000,000.00	200	3	240,000.00	Agro Processing	Has commenced development
Hot Loaf Bakery	3,800,000.00	140	2	160,000.00	Agro Processing	Yet to commence development
House of Eden (U) Ltd	5,813,800.00	300	2	160,000.00	Agro Processing	Yet to commence development
IBERO Coffee Ltd	10,000,000.00	85	3	240,000.00	Agro Processing	Yet to commence development

Integrated Development And Ventures ltd	2,000,000.00	98	2	160,000.00	ICT	Yet to commence development but signed lease agreement
International Camping Sites And Super Resorts	2,500,000.00	130	3	240,000.00	HOTEL	Yet to commence development but signed lease agreement
JN Agritech International	18,080,000.00	3500	6	480,000.00	Agro Processing	Yet to commence development but signed lease agreement
Kahoora Enterprises Ltd	3,066,000.00	140	1	80,000.00	Agro Processing	Land was withdrawn
Kampala Modernity Stationers Ltd	6,000,000.00	200	20	1,600,000.00	Car assembly	Yet to commence development but signed lease agreement

KamuKamu Drilling Enterprises Ltd	400,000.00	30	0.5	40,000.00	Mineral processing	Land was withdrawn
Kawacom U Ltd	14,000,000.00	400	15	1,200,000.00	Agro Processing	Currently constructing wall fencing around plot and building plans are ready
Kazi Group Ltd	3,800,000.00	200	4	320,000.00	Agro Processing	Commenced development
Kengrow Industries Ltd, P.O.Box 1469	2,500,000.00	120	2	160,000.00	Agro Processing	Fenced the land
Kit-tech Uganda Limited	3,400,000.00	41	1	80,000.00	ICT	Graded the plot
K-ROMA	1,500,000.00	88	1	80,000.00	Agro Processing	Yet to commence development
Kyagalanyi Coffee Ltd	4,000,000.00	100	4	320,000.00	Agro Processing	Factory construction completed and operational
Leaf Tobacco & Commodities (U) Ltd	1,000,000.00	2500	5	400,000.00	Agro Processing	Construction in progress
Lily Benefit Investment Ltd	5,750,000.00	120	4	320,000.00	Agro Processing	Yet to commence development
Macdough Foods (U) Ltd	3,200,000.00	250	1	80,000.00	Agro Processing	Graded the plot
Mada Hotels	5,000,000.00	100	5	400,000.00	Hotel	Currently grading plot, NEMA certification secured, building plans approved.

Margherita Industries	1,200,000.00	29	1	80,000.00	Agro Processing	Yet to commence development
Mariana Agencies Ltd	405,000,000.00	180	50	4,000,000.00	Agro Processing	Commenced development
Masindi Livestock, Cereal & Cane Development Ltd	5,000,000.00	1000	5	400,000.00	Agro Processing	Graded the plot
Megha Industries Ltd	16,600,000.00	500	2	160,000.00	Agro Processing	Yet to commence development
MetroMedia Productions Ltd	2,700,000.00	300	2	160,000.00	ICT	Yet to commence development
Midliv Machinery and Construction company Ltd	16,640,000.00	1679	3	240,000.00	Agro Processing	Currently grading plot
MKP Group of companies	100,000,000.00	2000	10	800,000.00	ICT	Factory construction 80% completed
Mukwano Industries Limited		400	35	2,800,000.00	Agro Processing	Commenced development
Munu Technologies Ltd	3,115,000	150	2	160,000.00	ICT	Yet to commence development
Mwizi Technical Agencies	8,000,000.00	200	5	400,000.00	Hotel	Yet to commence development
National Water and Sewerage corp.		10	0.4	32,000.00	Utilities	Water booster station now operational

Nice House of Plastics	6,500,000.00	300	3	240,000.00	Manufacture of plastics	Graded and completed wall fencing around plot
Nile Energy Limited		150	10	800,000.00	Mineral processing	Yet to commence development
NITA-U		200	5	400,000.00	ICT	Has completed survey for the land
Nob View Hotel	3,500,000.00	40	4	320,000.00	hotel	Survey process is still on-going
Norbrook Laboratories Ltd		140	20	1,600,000.00	veterinary drugs Processing	Yet to survey the land
NUCAFE	690,000.00	200	2	160,000.00	Agro Processing	Survey process is still on-going
NutriMix Feeds Ltd	1,745,000.00	60	1	80,000.00	Agro Processing	Land was withdrawn
Partnerships for Renewal Ltd	40,000,000.00	714	5	400,000.00	SME development	Yet to commence development
Pepperoni Pickles Ltd	2,500,000.00	150	2	160,000.00	Agro Processing	Yet to commence development
Picfare Industries Ltd	50billion	200	10	800,000.00	Printing and publishing	Yet to commence development
Pio Uganda Limited	10,000,000.00	90	2	160,000.00	Agro Processing	Graded plot
Plasnet limited	7,100,000.00	3000	30	2,400,000.00	Manufacture of mosquito nets	Yet to commence development
Provident Africa Group	10,500,000.00	100	3	240,000.00	Agro Processing	Yet to commence development but signed lease agreement
Rafiki Group	100,000,000.00	7000	10	800,000.00	Agro Processing	Graded the plot

RARA Infotech		50	1	80,000.00	ICT	Yet to commence development
Reco Industries Ltd	2,800,000.00	60	2	160,000.00	Agro Processing	Graded plot
Ridah Hotel	6,000,000.00	200	3	240,000.00	warehouses	Yet to survey the land
ROKE Investments Ltd	5,000,000.00	221	4	320,000.00	Treatment of electric poles	Commenced development
Roofings Ltd	254,000,000.00	400	38	3,040,000.00	Manufacturing of construction products	Factory operational
Saran Agro investments Ltd	2,000,000.00	30	1	80,000.00	Tea leaves Processing	Graded the plot
Savannah Commodities Co Ltd	1,000,000.00	50	1	80,000.00	coffee Processing	Yet to commence development
Shepherd Fields Investments	4,000,000.00	98	3	240,000.00	Agro Processing	Yet to commence development
Star Café Ltd	4,185,000.00	150	1	80,000.00	Coffee Processing	Yet to commence development but signed lease agreement
Sunfruit Ltd	1,500,000.00	60	1	80,000.00	Agro Processing	Yet to commence development
TianTiang Group	5,000,000.00	221	23	1,840,000.00	furniture Processing	Yet to commence development
Tropix Technology	9,585,000.00	500	1	80,000.00	ICT	Yet to survey the land
UEDCL		68	12	960,000.00	Utilities	Survey process is on-going

Uganda Batteries Ltd	1,700,000.00	20	7	560,000.00	Manufacture of car batteries	Commenced development
Uganda Industrial Research Institute	8,000,000.00	400	15	1,200,000.00	SME development	Commenced development
Uganda Registration Services Bureau		100	2	160,000.00	Government	Survey for land is still ongoing
Uganda Sino Watson Mineral co Ltd		250	10	800,000.00	Mineral processing	Commenced development
Uganda Vinci Coffee Co Ltd			25	2,000,000.00	coffee Processing	Completed NEMA certification and currently working on building plans
Valley View Estates Ltd	10,000,000.00	400	25	2,000,000.00	Agro Processing	Completed construction on first plot but yet develop the rest of the land
Victoria Seeds Ltd	600,000.00	520	1.5	120,000.00	Agro Processing	Factory completed and operational
Wash and Wills	10,000,000.00	148	4	320,000.00	Tourism/Hotel	Currently grading plot
Yours Naturally Cooperative society	1,200,000.00	45	2	160,000.00	Agro Processing	Yet to commence development but signed lease
	1,770,726,038.00	48,297	736.40	58,912,000.00		

OAG ANALYSIS OF LAND ALLOCATION FILES

APPENDIX VII: List of companies showing performance status

Name of Developer	Acreage	Date of allocation	Date of signing the lease	Delays in setting up the investment (years)	Planned	Actual Employment		Actual Turnover	Planned Investment (USD)	Actual Investment
Saran Agro investments Ltd	1	20/11/2006	20/06/2013	6.00	30	0	0	0	2,000,000.00	-
Aquva International Ltd	1				20	0	0	0	1,000,000.00	-
Gippsland Investments Ltd	0.5				20	0	0	0	450,000.00	-
Kibao Investment Co.Ltd	2				40	0	0	0	3,000,000.00	-
Pepperoni Pickles Ltd	2	11/1/2006			150	0	0	0	2,500,000.00	-
Star Café Ltd	1	10/1/2006			150	0	0	0	4,185,000.00	-

Savannah Commodities Co Ltd	1	24/11/2006			50	0	0	0	1,000,000.00	-
Oscar Industries Ltd	10.5				230	0	0	0	31,000,000.00	-
ATX Technology Ltd	1	1/11/2006			100	0	0	0	1,200,000.00	-
Sameg Chemical Products Ltd	1				50	0	0	0	1,000,000.00	-
Rwenzori Beverages Ltd	5	24/11/2006			120	0	0	0	4,500,000.00	-
Enganoo Millers ,Jinja	2		11/2/2015		300	0	0	0	1,500,000.00	-
Victoria Seeds Ltd	1.5	18/04/11	9/2/2015	5.00	520	120	0	0	600,000.00	600,000.00
Graphic Systems Ltd	3				225	0	0	0	4,750,000.00	-

Hima Cement Ltd	5				420	0	0	0	90,000,000.00	-
Nile Plywood Ltd	2		11/2/2015		70	0	0	0	2,500,000.00	-
Oklams Company Ltd	0.5				30	0	0	0	430,000.00	-
New Vision Printing & Publishing Ltd	5				110	0	0	0	8,000,000.00	-
Partnerships for Renewal Ltd	5				714	0	0	0	40,000,000.00	-
MK Publishers Ltd	2				300	0	0	0	4,000,000.00	-
Sunfruit Ltd	1	1/10/2006			60	0	0	0	1,500,000.00	-
Rainbow Developers Consulting Association	1				500	0	0	0	7,000,000.00	-

EVG 3D Construction (U) Ltd	3				120	0	0	0	5,000,000.00	-
Roofings Ltd	30	2009	7/2/2011	3.00	400	800		72,000tonnes per year in vlm,150,000tonnes for technology	30,000,000.00	140,000,000.00
Friendship Container Manufacturers Ltd	1	17/11/2006	16/12/2013	6.00	40	0	0	0	500,000.00	-
Uganda Industrial Research Institute	1				50	0	0	0	6,700,000.00	-
Great Seas (U) Ltd	1	11/21/2006	7/11/2013	6.00	30	0	0	0	1,200,000.00	-
Kyotera Victoria Fishnets Ltd	1				80	0	0	0	3,500,000.00	-
National Enterprise Corporation	10				200	0	0	0	10,000,000.00	-

Harriss International Ltd	3				200	0	0	0	2,000,000.00	-
Pearl Engineering Co Ltd	1				80	0	0	0	1,200,000.00	-
Vambeco Enterprises Ltd	1.5				50	0	0	0	1,100,000.00	-
Proclean Services	1				20	0	0	0	1,000,000.00	-
Megha Industries Ltd	2				500	0	0	0	16,600,000.00	-
Reco Industries Ltd	2	6/12/2006	12/4/2013	6.00	60	0	0	0	2,800,000.00	-
City Radiators Ltd	1				50	0	0	0	11,000,000.00	-
Uganda Veterinary Association	1				100	0	0	0	1,500,000.00	-
Property Services Ltd	10	24/11/2006			120	0	0	0	10,000,000.00	-

Richiencoy Services Ltd	1				30	0	0	0	1,000,000.00	-
Mugala Tailoring & Garments Ltd	0.5				15	0	0	0	600,000.00	-
Britania Allied Industries Ltd	4				40	0	0	0	4,000,000.00	-
Eram (U) Ltd	1.5				50	0	0	0	1,400,000.00	-
MetroMedia Productions Ltd	2				300	0	0	0	2,700,000.00	-
Aloe Cure Uganda Ltd	1	24/11/2006			20	0	0	0	1,000,000.00	-
Farm Support Ltd	1				150	0	0	0	800,000.00	-
Wheelsafe Ltd	0.5				50	0	0	0	1,050,000.00	-
Anik Industries Ltd	2				135	0	0	0	5,000,000.00	-
Crestanks Ltd	4				50	0	0	0	1,150,000.00	-

National Drug Authority	2				30	0	0	0	4,000,000.00	-
Prime General Supply Ltd	4	22/11/2006	7/5/2013	6.00	350	0	0	0	8,890,000.00	-
Intersoft Business Services Ltd	2				68	0	0	0	8,000,000.00	-
Fang Fang (U) Ltd / Sogecoa U Ltd	10				300	0	0	0	20,000,000.00	-
Tirupati Developers Uganda Ltd	10	20/12/2006			140	0	0	0	15,000,000.00	-
Aliyzeco Industries Uganda Ltd	1	19/12/2006	10/9/2013	6.00	150	0	0	0	800,000.00	-
Biplous Uganda Ltd	1				200	0	0	0	1,000,000.00	-
Nationwide Properties Ltd	6				200	0	0	0	6,000,000.00	-
Wash and Wills Ltd	4				148	0	0	0	10,000,000.00	-
Footsteps Furniture Ltd	2				160	0	0	0	2,400,000.00	-
Medi Point Industries Ltd.	1				25	0	0	0	600,000.00	-
Toil Uganda Ltd	0.5				41	0	0	0	400,000.00	-

Comesa Technology Ltd	25	15/01/2007	12/12/2012	5.00	131	0	0	0	22,000,000.00	-
Shoe Warehouse Ltd	1				50	0	0	0	1,000,000.00	-
Nawajo Enterprises Ltd	1				60	0	0	0	1,500,000.00	-
Mada Hotels	5				100	0	0	0	5,000,000.00	-
Interstate Skills Training Centre	2				30	0	0	0	10,000,000.00	-
Uganda Women Entrepreneurs Associaltion Limited	2				250	0	0	0	3,840,000.00	-
Kingstone Enterprises Ltd	3				150	0	0	0	10,000,000.00	
Nicontra Ltd	2				150	0	0	0	5,000,000.00	-
CCS Uganda Ltd	2				100	0	0	0	5,000,000.00	-
Tokyo Construction Ltd	2				50	0	0	0	2,500,000.00	-

Yours Naturally Cooperative society	2	28/06/2005			45	0	0	0	1,200,000.00	-
National Water and Sewerage corp.	0.4					0	0	0		-
Golden Industries Ltd	1	17/04/2008	28/08/13	5.00	75	0	0	0	1,500,000.00	-
Provident Africa Group	3				100	0	0	0	10,500,000.00	-
Sarak Big Five Club	1				120	0	0	0	19,300,000.00	-
Ferdsult Engineering	1				220	0	0	0	3,000,000.00	-
Ministry of Internal Affairs	1				50	0	0	0	250,000.00	-
Rafiki Group	10	6/26/2008			700	0	0	0	100,000,000.00	-
Toyota Uganda Ltd	5	26/6/2009			250	0	0	0	8,000,000.00	-
Shepherd Fields Investments Limited	3				250	0	0	0	5,000,000.00	-

Herm Enterprises Limited Kampala	1	15/08/2008			176	0	0	0	5,400,000.00	-
Golden Harvest Industries	1				750	0	0	0	2,000,000.00	-
Fair Child Investment Ltd	1		14/05/14		44	0	0	0	500,000.00	-
Lake Victoria Fishing Industry Ltd	3				74	0	0	0	5,500,000.00	-
Uganda Batteries Ltd	5				20	0	0	0	1,700,000.00	-
TTB Investments	1				134	0	0	0	1,325,692.00	-
Aqua Coolers	1				30	0	0	0	2,500,000.00	-
Ahmed Ziwa Enterprises	2				67	0	0	0	3,550,000.00	-
Good African Coffee Ltd	3	5/9/2008	9/5/2012	5.00	220	0	0	0	10,000,000.00	-
Deepa Industries	1				50	0	0	0	2,000,000.00	-
Aerophoto systems	0.5				25	0	0	0	6.200,000	-
Sausage King	1				100	0	0	0	1,362,000.00	-

National Council for Science and Technology	5				60	0	0	0	21,000,000.00	-
Pinnacle Integrated Resources	0.5				40	0	0	0	900,000.00	-
PC Max	0.5				35	0	0	0	1,300,000.00	-
Monitor Publications	3				200	0	0	0	5,000,000.00	-
Margherita Industries Ltd	1				29	0	0	0	1,200,000.00	-
Nile Agro Industries Ltd	2				250	0	0	0	3,000,000.00	-
House of Scrap	1				40	0	0	0	8,000,000.00	-
Linknet Agencies Ltd	2				50	0	0	0	2,000,000.00	-
Hot Loaf Bakery Ltd	2				140	0	0	0	3,800,000.00	-
Tonnet Agro Engineering	0.5				800	0	0	0	566,000.00	-
Valley View Estates Ltd	25				400	0	0	0	10,000,000.00	-
Vantage Communications	1				24	0	0	0	1,200,000.00	-
Biyinzika Enterprises	2				300	0	0	0	2,400,000.00	-
Pearl Accounting Solutions Ltd	1				400	0	0	0	1,200,000.00	-

Great Lakes Iron and Steel Co. Ltd	5	26/03/2009	7/11/2013	5.00	150	0	0	0	7,915,554.00	-
MKP Group of companies	10				2000	0	0	0	100,000,000.00	-
East Africa Institute of Applied Technology	2				35	0	0	0	4,815,798.00	-
JN Agritech International	6		12/2/2013		3500	0	0	0	18,080,000.00	-
Supply Chain Management Services	0.5				21	0	0	0	200,000.00	-
Malaysia Furniture Center	4				80	0	0	0	6,000,000.00	-
Chaking Investments Limited	1				300	0	0	0	1,700,000.00	-
Vision Impex Ltd	1				120	0	0	0	3,000,000.00	-
Agro Machinery Ltd	2				150	0	0	0	2,500,000.00	-
Plasnet limited	30	12/8/2009			3000	0	0	0	7,100,000.00	-
Busingye and Co. Ltd	4	16/03/2009			245	0	0	0	10,000,000.00	-
Nice House of Plastics Ltd	3				300	0	0	0	6,500,000.00	-
Kampala Modernity Stationers Ltd	20	5/9/2008			200	0	0	0	6,000,000.00	-

Commonwealth Business Council	5		23/08/12		300	0	0	0	7,500,000.00	-
House of Eden (U) Ltd	2				300	0	0	0	5,813,800.00	-
Napro Industries Ltd	1				80	0	0	0	1,500,000.00	-
Midliv Machinery and Construction company Ltd	3		21/08/13		1679	0	0	0	16,640,000.00	-
Farmers Taste (U) Ltd	1					0	0	0	25,100,000.00	-
The Mehta Group Management Ltd	2		23/08/13		175	0	0	0	5,000,000.00	-
Abo Chemical Plant Co.Ltd	1				82	0	0	0	2,000,000.00	-
Pio Uganda Limited	2		5/12/2012		90	0	0	0	10,000,000.00	-
Tropix Technology Ltd	1				500	0	0	0	9,585,000.00	-
House of Pavings Ltd	1.5				60	0	0	0	540,000.00	-
JW Opolot Construction (U) Ltd	3				100	0	0	0	8,000,000.00	-
Global Comm. Holdings Ltd	5				1000	0	0	0	14,000,000.00	-
Leaf Tobacco & Commodities (U) Ltd	5	30/7/2009	7/5/2013	5.00	2500	0	0	0	1,000,000.00	-

D & A Investments (U) Ltd	2				300	0	0	0	2,000,000.00	-
DFCU Bank	1		7/10/2013		35	0	0	0	420,000.00	-
Kit-tech Uganda Limited	1				41	0	0	0	3,400,000.00	-
Bamico Holdings Limited, P.O.Box2998, Kampala	1				400	0	0	0	2,000,000.00	-
Experience Uganda (UBK Developments) Ltd	5				650	0	0	0	7,000,000.00	-
Kengrow Industries Ltd, P.O.Box 1469	2				120	0	0	0	2,500,000.00	-
Novelty Tannery Investments (U) Ltd	2				120	0	0	0	2,000,000.00	-
Master woodworks Ltd	3				500	0	0	0	8,000,000.00	-
Chandaria Industries Limited	5				500	0	0	0	5,000,000.00	-
Capital Ventures International Limited	3				150	0	0	0	7,200,000.00	-
Securex Agencies (U) Ltd	1				390	0	0	0	1,400,000.00	-

Delight Industries (U) Ltd	4				760	0	0	0	12,000,000.00	-
Victorious Education Services Ltd	2				30	0	0	0	5,000,000.00	-
Masindi Livestock, Cereal & Cane Development Ltd	5		4/5/2012		1000	0	0	0	5,000,000.00	-
Fine Spinners Ltd	10				840	0	0	0	20,000,000.00	-
Macdough Foods (U) Ltd	1				250	0	0	0	3,200,000.00	-
Gunn Paper Industries Ltd	1				150	0	0	0	2,500,000.00	-
Transpaper Uganda	1				150	0	0	0	3,500,000.00	-
Bavima Enterprises	2.5				55	0	0	0	4,000,000.00	-
Luuka Plastics Ltd	10				360	0	0	0	4,800,000.00	-
Bankshire Technologies/ Cayman Consults Joint Venture	1.5				243	0	0	0	3,500,000.00	-

Gayaza Electronic Works Ltd	1				100	0	0	0	1,000,000.00	-
Interior Technologies Ltd	2		20/08/13		125	0	0	0	2,500,000.00	-
Iran- Uganda Trade and Investment Promotional services Ltd	6				114	0	0	0	17,000,000.00	-
Kyagalanyi Coffee Ltd	4	14/12/2009	14/08/13		100	100	0	0	4,000,000.00	4,000,000.00
Continental Machinery (U) Ltd	2				37	0	0	0	4,200,000.00	-
Fabrication systemss Ltd	2				200	0	0	0	3,500,000.00	-
Spedag Uganda Ltd	3				160	0	0	0	3,000,000.00	-
Livercot Impex Ltd	4				100	0	0	0	4,600,000.00	-
SDV Transami	10				50	0	0	0	1,700,000.00	-
Geco Warehousing Ltd	2				50	0	0	0	2,000,000.00	-
Multiple Hauliers Ltd	20				250	0	0	0	10,000,000.00	-
Southern Enterprises Ltd	2		30/06/14		40	0	0	0	2,000,000.00	-

Threeways Shipping Services	15	2010	21/08/14		325	325	0	0	25,000,000.00	25,000,000.00
Jaffer Freighters Ltd	1				50	0	0	0	1,500,000.00	-
C& F Emesa (U) Ltd	1				40	0	0	0	1,000,000.00	-
Central Purchasing Company Ltd	1				40	0	0	0	800,000.00	-
Interfreight Uganda Ltd	10	12/6/2008	15/08/12		120	0	0	0	9.500,000	-
Globe Trotters Ltd	3				200	0	0	0	2,500,000.00	-
Associated Freight Logistics	2		24/10/14		10	0	0	0	50,000.00	-
P.N Mashru Ltd	4				50	0	0	0	5,000,000.00	-
Twed Properites Ltd	5				755	0	0	0	31,000,000.00	-
Mwizi Technical Agenceis	5				200	0	0	0	8,000,000.00	-
Astel Diagnostics Ltd	5				200	0	0	0	3,000,000.00	-
Pax Insurance	2		18/06/14		320	0	0	0	3,800,000.00	-
ACE Cargo movers Ltd	2					0	0	0		-
Amagara Limited	2				120	0	0	0	2,500,000.00	-
Buganda Exports Ltd	2				358	0	0	0	10,800,000.00	-

C & G Andijes Ltd	4				284	0	0	0	10,000,000.00	-
China Engineering Automobile	60					0	0	0	138,000,000.00	-
Coaster Construction Ltd	4				84	0	0	0	4,000,000.00	-
Shepperd Fields Investments	3				98	0	0	0	4,000,000.00	-
Crane Paper bags Ltd	2					0	0	0		-
Deakan Stainless Steal	2					0	0	0		-
Esco U Ltd	4					0	0	0	3,000,000.00	-
Excellent Assorted Manufacturers Ltd	3				8000	0	0	0	5,000,000.00	-
F. Sonko U Ltd	3				110	0	0	0	2,250,000.00	-
Fidodido	1				100	0	0	0	721.00	-
Floriculture and Organic Products Ltd	4					0	0	0		-
Focus Signs Ltd	0.5				60	0	0	0	566,000.00	-
Grandies Foods ltd	2				300	0	0	0	900.00	-
Haider Somani (platinum properties Ltd)	7					0	0	0		-

Hansom Eastern investments	6		6/8/2014		174	0	0	0	4,000,000.00	-
Home pride Trade and investment Co. Ltd	5					0	0	0	6,000,000.00	-
House of pavings Ltd	2					0	0	0	2,000,000.00	-
IBERO Coffee Ltd	3				85	0	0	0	10,000,000.00	-
Intergrated Development A nd Ventures ltd	2					0	0	0	2,000,000.00	-
International Camping Sites And Super Resorts	3					0	0	0	2,500,000.00	-
Kawacom U Ltd	15				236	0	0	0	14,000,000.00	-
Kazi Group Ltd	4		8/12/2014			0	0	0	3,800,000.00	-
Kingstone Enterprises Ltd	20					0	0	0	25,000,000.00	-
K-ROMA	1					0	0	0	1,500,000.00	-
Lily Benefit Investment Ltd	4		3/2/2015			0	0	0	5,750,000.00	-
Mariana Agencies Ltd	50		7/7/2014		180	0	0	0	405,000,000.00	-
Munu Technologies Ltd	2					0	0	0	3.115.000	-
Namanve Industries Ltd	3					0	0	0		-

NITA-U	5					0	0	0		-
Nob View Hotel	4				40	0	0	0	3,500,000.00	-
Norbrook Labaratories Ltd	20					0	0	0		-
NS Tandem Engineering Services Ltd	2					0	0	0		-
NUCAFE	2					0	0	0	690,000.00	-
Picfare Industries Ltd	10					0	0	0	50billion	-
RARA Infotech	1					0	0	0		-
Ridah Hotel	3					0	0	0	6,000,000.00	-
ROKE I nvestments Ltd	4				221	0	0	0	5,000,000.00	-
Senzira Traders Ltd	2					0	0	0		-
Seven Hills Impex Ltd	2					0	0	0	2,000,000.00	-
Steel and Tube Industries Ltd	30				400	0	0	0	800,000.00	-
Suleigh Engineering Co. Ltd	2				70	0	0	0	1,600,000.00	-
Tian Tiang Group	23		27/10/14		221	0	0	0	5,000,000.00	-
Tripple Haulliers Ltd	5					0	0	0	3,000,000.00	-

UEDCL	12					0	0	0		-
Uganda Industrial Research Institute	15					0	0	0	8,000,000.00	-
Uganda Registration Services Bureau	2					0	0	0		-
Uganda Sino Watson Mineral co Ltd	10		27/03/14		75	0	0	0	2,000,000.00	-
Uganda Vinci Coffee Co Ltd	25		4/6/2014			0	0	0		-
Mukwano Industries Limited	35					0	0	0		-
Nile Energy Limited	10					0	0	0		-
Masterwood Works Ltd	5	10/15/2009			500	0	0	0	10,000,000.00	
Sunfruit Limited	1	10/1/2006				0	0	0	3,500,000.00	
Star Café Ltd	1	10/1/2006			200	0	0	0	4,185,000.00	
Partnerships for Renewal Limited	5	11/1/2006				0	0	0		
Farm Engineering Industries Ltd		11/24/2006			800	0	0	0	5,500,000.00	
Allied Graphic Systems Ltd	3	11/7/2006				0	0	0		

Mitchell Cotts freight kenya limited		5/23/2005			360	0	0	0	10,000,000.00	
Makerere University Private Sector Forum	10					0	0	0		
Uganda Baati Limited	30	4/26/2007				0	0	0	50,000,000.00	
National Housing and Construction Ltd	30	11/23/2006				0	0	0		
A.K Oils & Fat (U) Ltd	20	11/24/2006				0	0	0		
Busingye & Co LTD	3	16/03/2009				0	0	0		
Busingye & Co LTD	20	16/03/2009				0	0	0	3,000,000.00	
ATX technology	30	11/1/2006				0	0	0		
Pepperoni Pickles U Ltd	2	11/1/2006			150	0	0	0	2,500,000.00	
Wash & Wills country Home LTD	4				279	0	0	0	6,000,000.00	
Totals	1234.4				57,452.00	1,345.00	0	0	2,040,001,465.00	169,600,000.00

APPENDIX VIII: Land withdrawn from investors

	Developer	acreage	Offer date	Acceptance Date	Withdraw Date	Delays in taking action(Years)
1	Surgipharm (u) Ltd	3	08/12/2009	19/12/2009	05/08/2013	2
2	Africa Polysack Industries Ltd	3	08/12/2009	29/12/2009	05/08/2013	2
3	Spa Packaging	2	08/12/2009		05/08/2013	2
4	Eastern Builders & Engineers Ltd	2	08/12/2009	30/12/2009	05/08/2013	2
5	Dott Services Ltd	3	08/12/2009	18/12/2009	05/08/2013	2
6	Acacia Properties (A) Ltd	4	08/12/2009	14/01/2010	05/08/2013	1.5
7	Superfine Industries Ltd	2	08/12/2009		05/08/2013	1.5
8	Sanaroma Corporation	1	08/12/2009	18/12/2009	05/08/2013	2
9	Sharma Import & Export (U) Ltd - Pipes	0.5	08/12/2009	26/04/2010	05/08/2013	1

10	Pearl Engineering Co Ltd	1	08/12/2009		05/08/2013	2
11	Sunrise Communications Ltd	0.5	08/12/2009		05/08/2013	2
12	City Radiators Ltd	1	08/12/2009	20/01/2010	05/08/2013	1.5
13	Wheelsafe Ltd	0.5	08/12/2009	04/01/2010	05/08/2013	1.5
14	Mazima Engineering & Construction	10	08/12/2009	22/12/2009	05/08/2013	2
15	Healthcare Management Solutions Ltd	5	08/12/2009		05/08/2013	2
16	Victory Christian center	4	08/12/2009		05/08/2013	2
17	Shumuk Aluminum Industries Ltd	4	08/12/2009	21/12/2009	05/08/2013	2
18	Uganda Mable and Granite Co. Ltd	1	08/12/2009		05/08/2013	2
19	Plastofoam Industries Ltd	2	08/12/2009	11/12/2009	05/08/2013	2
20	Barakah Beauty Products	1	08/12/2009		05/08/2013	2

21	HAI Agency Uganda Ltd	1	08/12/2009	12/01/2010	05/08/2013	1.5
22	Meera Investments Ltd	20	08/12/2009	22/12/2009	05/08/2013	2
23	Arkright Ltd	5	08/12/2009		05/08/2013	2
24	Minolacs	2	08/12/2009	11/02/2010	05/08/2013	1.5
25	Total Uganda	2	08/12/2009	09/02/2010	05/08/2013	1.5
26	Medi Point Industries Ltd.	1	08/12/2009	22/12/2009	05/08/2013	2
27	Esco U Ltd	0.5	08/12/2009		05/08/2013	2
28	Katon Manufacturers Ltd	1	08/12/2009		05/08/2013	2
29	Modern Agro Uganda Ltd	5	08/12/2009		05/08/2013	2
30	Bakennu Enterprises Ltd	1.5	08/12/2009	18/12/2009	05/08/2013	2
31	Sunshine International & Universal Sanitary Manufacturers	2	08/12/2009		05/08/2013	2

32	Lions Club	2	08/12/2009		05/08/2013	2
33	Hua Xia Investments (U) Ltd	2	08/12/2009		05/08/2013	2
34	Super Agro foods	4	08/12/2009		05/08/2013	2
35	Agro genetic Technologies Ltd	3	08/12/2009	04/01/2010	05/08/2013	1.5
36	Bemuga Forwarders Ltd	5	08/12/2009	04/10/2010	05/08/2013	1.5
37	The Weekly Observer	1	08/12/2009		05/08/2013	2
38	Choppies Exim Africa	2	08/12/2009		05/08/2013	2
39	Shang Industrial Co. Ltd	1	08/12/2009		05/08/2013	2
40	Delian Ltd	1	08/12/2009	20/04/2010	05/08/2013	1.5
41	C& F Emesa (U) Ltd	1	08/12/2009		05/08/2013	2
42	Kibao Investment Co.Ltd	2	08/12/2009		05/08/2013	2

43	NutriMix Feeds Ltd	1	08/12/2009	15/12/2009	05/08/2013	2
44	Pinnacle Integrated Resources	0.5	08/12/2009		05/08/2013	2
45	One Way Street Ltd	2	08/12/2009		05/08/2013	2
46	Dunavant	1	08/12/2009	21/12/2009	05/08/2013	2
47	Trupati Development Uganda Ltd	5	08/12/2009		05/08/2013	2
48	Select Garments Ltd	1	08/12/2009	08/01/2010	05/08/2013	1.5
49	Zhang Group of Companies	5	08/12/2009		05/08/2013	2
50	Bajaber Millers Ltd	3	08/12/2009		05/08/2013	2
51	BakMarc	1	08/12/2009		05/08/2013	2
52	Aluminium Hollow ware Manufacturers	2	08/12/2009	15/12/2009	05/08/2013	2

53	B- ONE Ltd	1	08/12/2009		05/08/2013	2
54	Pincas Construct Ltd	2	08/12/2009	20/01/2010	05/08/2013	1.5
55	Supply Chain Management Services	0.5	08/12/2009		05/08/2013	2
56	Chaking Investments Limited	1	08/12/2009		05/08/2013	2
57	Vision Impex Ltd	1	08/12/2009	21/12/2009	05/08/2013	2
58	Your Choice Limited	4	08/12/2009	14/12/2009	05/08/2013	2
59	TCM	5	08/12/2009		05/08/2013	2
60	Napro Industries Ltd	1	08/12/2009	04/01/2010	05/08/2013	1.5
61	Second Life (U) Ltd	0.5	08/12/2009	07/01/2010	05/08/2013	1.5
62	Gannan Company Ltd	0.5	08/12/2009		05/08/2013	2
63	Kahoora Enterprises Ltd	1	08/12/2009		05/08/2013	2

64	Kamu Kamu Drilling Enterprises Ltd	0.5	08/12/2009	11/12/2009	05/08/2013	2
65	MBS Fruit Agencies Limited	1	08/12/2009	04/01/2010	05/08/2013	1.5
66	Exclusives (U) Limited	1	08/12/2009	23/12/2009	05/08/2013	2
67	Chandaria Industries Limited	5	08/12/2009	12/01/2010	05/08/2013	1.5
68	Giant Uganda Company Limited	1	08/12/2009		05/08/2013	2
69	St. Christian Graphics Limited	1	08/12/2009		05/08/2013	2
70	Mentor Group Limited	10	08/12/2009	07/08/2010	05/08/2013	1.5
71	Kenfreight (U) Ltd	5	08/12/2009	28/09/2010	05/08/2013	1.5
72	Union Logistics Uganda Ltd	4	08/12/2009		05/08/2013	2
73	TEK Consult Ltd	1	08/12/2009		05/08/2013	2
74	Sausage King	1	08/12/2009	18/12/2009	05/08/2013	2

OFFICE OF THE AUDITOR GENERAL

P.O. Box 7083, Kampala.
Tel. +256 414 344 340 Fax: +256 417 336 000
E-mail: info@oag.go.ug
www.oag,go.ug