



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES
FOR THE YEAR ENDED 30TH JUNE 2020**

ORIGINAL COPY

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

TABLE OF CONTENTS

LIST OF ACRONYMS	2
REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS OF THE MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES FOR THE YEAR ENDED 30 TH JUNE, 2020.....	3
Opinion	3
Basis for Opinion	3
Key Audit Matter	3
1.0 Implementation of the approved budget	3
Emphasis of matter.....	10
2.0 Domestic Arrears.....	10
3.0 Untitled Land - UGX. 11,525,000,000	12
Other Matters	12
4.0 Management of Locust Invasion.....	12
Other Information.....	13
Management Responsibilities for the Financial Statements	13
Auditor's Responsibilities for the audit of the Financial Statements	13
Other Reporting Responsibilities.....	14
Report on the Audit of Compliance with Legislation.....	15
5.0 Management of Government-Vehicles (Fleet Management)	15
6.0 Procurements.....	23

LIST OF ACRONYMS

Acronym	Meaning
BAC	Bukalasa Agricultural College
F/Y	Financial Year
FTI	Fisheries Training Institute
GOU	Government of Uganda
IEC	Information, Education and Communication
INTOSAI	International Organization of Supreme Audit Institutions
ISA	International Standards on Auditing
ISPM	International Standards for Phytosanitary Measures
KPIs	Key Performance indicators
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDA	Ministry, Department, and other Agencies
MOFPED	Ministry of Finance, Planning and Economic Development
NAADS	National Agricultural Advisory Services
NFLC	National Farmers' Leadership Center
NPPO	National Plant Protection Organization
PFMA	Public Finance Management Act, 2015
PPDA	Public Procurement and Disposal of Assets
SSES	Single Spine Agriculture Extension System
TAI	Treasury Accounting Instructions
UGX	Uganda Shillings
USD	United States Dollars
ASSP	Agricultural Sector Strategic Plan

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS OF
THE MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES
FOR THE YEAR ENDED 30TH JUNE, 2020**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of The Ministry of Agriculture, Animal Industry and Fisheries which comprise the statement of Financial Position as at 30th June 2020, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of The Ministry of Agriculture, Animal Industry and Fisheries for the year ended 30th June 2020 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

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

Key Audit Matter

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

1.0 Implementation of the approved budget

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

The Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) is mandated to promote and support sustainable and market oriented agricultural production, food security and household incomes. In addition, the Ministry aims at providing a competitive, profitable and sustainable agricultural sector so as to transform subsistence farming to commercial agriculture.

To achieve this mandate, MAAIF planned to implement a number of both recurrent and development deliverables under various programmes. A review of the entity's Ministerial Policy Statement and budgets revealed that the Ministry had an approved budget of UGX.186,785,335,871, out of which UGX.146,473,878,601 was released. The table below shows a summary of the key deliverables of the Ministry for the financial year 2019/20.

Table: Showing key deliverables for MAAIF for the year

S/N	Key Output Deliverables	Budget (UGX) Bn	Amount Spent (UGX) Bn	Cumulative percentage of Actual Expenditure
1	Output: 03 Crop production technology promotion	0.39	0.16	0.1%
2	Output: 04 Crop pest and disease control measures	3.97	3.83	2.8%
3	Output: 04 Promotion of sustainable fisheries	1.05	0.64	3.2%
4	Output: 03 Improving Value addition and market Access	2.00	1.00	3.9%
5	Output: 07 Monitoring & Evaluation of commodity approach activities in the sector	1.00	0.93	4.6%
6	Output: 77 Purchase of Specialised Machinery & Equipment	4.00	1.05	5.3%
7	Output: 82 Construction of irrigation schemes	1.50	1.30	6.2%
8	Output: 05 Vector and disease control measures	8.11	7.93	11.8%
9	Output: 09 Vector and disease control in priority animal commodities	8.19	7.89	17.3%
10	Output: 05 Creating and Enabling environment for Agriculture	1.58	1.45	18.3%
11	Output: 77 Purchase of Specialised Machinery & Equipment	9.38	9.38	24.8%
12	Output: 82 Construction of irrigation schemes	19.60	9.72	31.6%
13	Output: 83 Valley Tank Construction (livestock)	10.16	10.10	38.6%
14	Output: 06 Improved market access for livestock and livestock products	1.00	0.90	39.3%
15	Output: 07 Promotion of priority animal products and productivity	3.68	2.80	41.2%
16	Output: 80 Livestock Infrastructure Construction	11.01	5.80	45.3%
17	Output: 02 Fisheries Quality Assurance and standards	1.86	1.75	46.5%
18	Output: 04 Promotion of sustainable fisheries	2.91	2.86	48.5%
19	Output: 06 Improved market access for livestock and livestock products	2.00	1.52	49.6%
20	Output: 02 Quality Assurance systems along the value chain	1.10	0.96	50.2%
21	Output: 04 Crop pest and disease control measures	0.50	0.25	50.4%
22	Output: 09 Control of pest and diseases in priority commodities	0.61	0.45	50.7%
23	Output: 03 Improving Value addition and market Access	1.60	0.85	51.3%
24	Output: 82 Construction of Irrigation Schemes	1.65	1.50	52.4%
25	Output: 83 Fisheries Infrastructure Construction	6.00	5.53	56.2%
26	Output: 71 Acquisition of Land by Government	8.00	6.00	60.4%
		112.87	86.55	

The Ministry planned to achieve its deliverables through implementation of 158 outputs with a budget of UGX.186.8Bn. I sampled 60 outputs worth UGX.138.1Bn, representing 74% of the total budget.

The outbreak of the COVID Pandemic affected the implementation of the 2019/2020 budget especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lock down measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation																				
1.1	<p><u>Implementation of the Strategic Plan</u></p> <p>The overall Government National Development Plan (NDP II) expired at the end of FY 2019/20. In line with the NDP II, MAAIF had an approved strategic plan for the period 2015/16 -2019/20, which set out both the long term and short term targets to be achieved during the duration of the strategic plan.</p> <p>This being the last year of implementation of the Ministry's strategic plan, I conducted an assessment of the achievement of the Ministry's strategic targets/goals. The NDPII outlines four strategic objectives which are intended to be the main budget drivers over the plan period. These are: (i) increasing agricultural production and productivity; (ii) increasing access to critical farm inputs; (iii) improving agricultural markets and value addition; and (iv) improving service delivery through strengthening the institutional capacity of MAAIF and its agencies.</p> <p>I observed that at the time of the audit (September 2020), out of the planned 18 key strategic targets/goals, 8 targets had been fully achieved, 9 were partially achieved while 1 was not achieved at all as shown below and in Appendix I.</p> <p>The extent of achievement of 2015/16-2019/2020 strategic plan</p> <table border="1"> <thead> <tr> <th>No</th><th>Level of performance by the end of 2019/2020</th><th>No of strategic goals/ objectives</th><th>% of total number of strategic objectives</th></tr> </thead> <tbody> <tr> <td>1</td><td>Fully achieved</td><td>8</td><td>44</td></tr> <tr> <td>2</td><td>Partially achieved</td><td>9</td><td>50</td></tr> <tr> <td>3</td><td>Not achieved</td><td>1</td><td>6</td></tr> <tr> <td></td><td>Total</td><td>18</td><td>100</td></tr> </tbody> </table> <p>The partially achieved targets include;</p> <ul style="list-style-type: none"> • 144 valley tanks were not constructed/rehabilitated • 130 tractors were not procured/ distributed. • 3 designs for irrigation schemes were not developed. • 5 existing irrigation schemes were not rehabilitated. • 2 aqua culture parks were not established. • 4 quarantine stations were not constructed. • 2 aquaculture parks were not established at all in Apac and Mwena <p>Details in Appendix I.</p> <p>The Accounting Officer explained that the failure to achieve most of the strategic targets was due to significant budget cuts that affected the sector activities.</p>	No	Level of performance by the end of 2019/2020	No of strategic goals/ objectives	% of total number of strategic objectives	1	Fully achieved	8	44	2	Partially achieved	9	50	3	Not achieved	1	6		Total	18	100	<p>The Accounting Officer was urged to continue engaging MoFPED to release the required funds and consider rolling over the partially achieved targets to the next strategic plan 2020-2025.</p>
No	Level of performance by the end of 2019/2020	No of strategic goals/ objectives	% of total number of strategic objectives																			
1	Fully achieved	8	44																			
2	Partially achieved	9	50																			
3	Not achieved	1	6																			
	Total	18	100																			

1.2	<p><u>Revenue Performance</u></p> <p><u>Performance of Non Tax Revenue (NTR)</u></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2019/2020 and noted that the entity budgeted to collect NTR of UGX.8,990,000,000 during the year under review. Out of this, only UGX.2,580,484,500 was collected, representing a performance of 29% of the target.</p> <p>Shortfalls in NTR collections affect the implementation of planned activities.</p> <p>The Accounting Officer explained that the underperformance was due to reduced economic activity in the sector especially in the last two quarters of the FY due to the COVID-19 pandemic and also due to reduced agribusiness activity among the private sector due to the flooding and increased water levels on all the major water bodies which affected fishing, livestock and crops agribusiness activities. The locust invasion also affected business activity in the Eastern part of the country. All these slowed agriculture business activities thus leading to less collection of NTR from the business community than earlier anticipated.</p> <p><u>Performance of GOU Receipts</u></p> <p>The entity budgeted to receive UGX.186.8Bn out of which UGX.146.5Bn was warranted, resulting in a shortfall of UGX.40.3Bn which is 22% of the budget. Revenue shortfalls affect the implementation of planned activities.</p> <p>The Accounting Officer explained that the underperformance was due to significant cuts in releases caused by the effects of the COVID-19 pandemic.</p>	<p>The Accounting Officer is advised to liaise with MoFPED and ensure that the affected activities are rolled over and implemented in the subsequent financial year.</p> <p>Further, the Accounting Officer should develop an agriculture disaster/contingence plan in collaboration with MFPED to assist the agriculture sector absorb the shocks from natural disasters.</p>
1.3	<p><u>Under absorption of funds</u></p> <p>Out of the total receipts for the financial year of UGX.146.5Bn; UGX.143.3Bn was spent by the entity resulting in an unspent balance of UGX.3.2Bn representing an absorption level of 98%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account.</p> <p>Under absorption of released funds resulted into non-implementation of planned activities such as:</p> <ul style="list-style-type: none"> • Recruitment of general and contract staff was not undertaken. • Pension Arrears for former MAAIF staff were not paid. • Gratuity arrears were not paid. • Salary Arrears were not paid. <p>Management explained that the under absorption of released funds was caused by failure to verify pension arrears on time and the failure to fill vacant positions at the Ministry by the Public Service Commission.</p>	<p>I advised the Accounting Officer to engage the pensioners with the help of various stakeholders and ensure that a complete verification of their benefits is undertaken and the pensioners settled.</p>
1.4	<p><u>Unremitted off-budget receipts</u></p> <p>Section 36(6), 43 and 44(20) of the PFMA 2015, require all the public resources including external financing to be paid into the consolidated fund and once deposited shall form part of the consolidated fund and shall be availed through the Appropriations Act. Paragraph 24.6.2 of the Treasury Instructions 2017 also requires an Accounting Officer to ensure that all planned development partner disbursements under his or her vote are</p>	<p>I advised the Accounting Officer to ensure that all funds are appropriated by Parliament and expenditure of such funds follows the government financial</p>

	<p>included in the vote budget estimates, i.e. appropriated by Parliament.</p> <p>I observed that the Ministry received off-budget financing to a tune of UGX.3,291,808,733 which was not transferred to the consolidated fund contrary to the law. Details of these are provided in the table below:</p> <table border="1"> <thead> <tr> <th>S/N</th><th>Funding Source</th><th>Project</th><th>Amount received</th></tr> </thead> <tbody> <tr> <td>1</td><td>UNDP/GEF</td><td>Food Security Project</td><td>1,470,688,722</td></tr> <tr> <td>2</td><td>UNDP/GEF</td><td>Mount Elgon Project</td><td>940,996,350</td></tr> <tr> <td>3</td><td>COMESA</td><td>Climate Smart Agriculture</td><td>880,123,661</td></tr> <tr> <td></td><td>Total</td><td></td><td>3,291,808,733</td></tr> </tbody> </table> <p>Off-budget financing distorts planning, may result in duplication of activities, as well as posing a risk of misappropriation of funds.</p> <p>The Accounting Officer explained that these were grant agreements meant to support sustainable land management activities in the country between Government and UNDP which MoFPED approved. MAAIF made efforts to streamline this and made requests for budget codes for the projects to MoFPED but still awaits MoFPED action.</p>	S/N	Funding Source	Project	Amount received	1	UNDP/GEF	Food Security Project	1,470,688,722	2	UNDP/GEF	Mount Elgon Project	940,996,350	3	COMESA	Climate Smart Agriculture	880,123,661		Total		3,291,808,733	<p>system.</p> <p>The PS/ST should be consulted in case of any challenges in complying with the provisions.</p>																																		
S/N	Funding Source	Project	Amount received																																																					
1	UNDP/GEF	Food Security Project	1,470,688,722																																																					
2	UNDP/GEF	Mount Elgon Project	940,996,350																																																					
3	COMESA	Climate Smart Agriculture	880,123,661																																																					
	Total		3,291,808,733																																																					
1.5	<p>Quantification of outputs/activities</p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the next quarter. These reports should indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>Out of the 60 outputs with a total of 175 (One hundred seventy five) activities and actual expenditure of UGX.105.43Bn sampled for assessment, I reviewed the extent of quantification of outputs and activities and noted the following;</p> <ul style="list-style-type: none"> • All 60 outputs with a total of 175 activities and expenditure worth UGX.105.43Bn were fully quantified to enable assessment of performance. <p>Refer to Table 1 below for summary of extent of quantification and amounts spent</p> <p>Table 1: Extent of Quantification by activities</p> <table border="1"> <thead> <tr> <th colspan="5">Summary of Performance by Outputs</th> <th colspan="4">Activity details-Analysis</th> </tr> <tr> <th>Category of outputs</th> <th>No. of outputs sampled</th> <th>% of total outputs sampled</th> <th>Expenditure UGX Bn</th> <th>% proportion to total expenditure</th> <th>Total no of activities in the outputs</th> <th>No. of Fully Quantified activities</th> <th>No. of activities not fully quantified</th> <th>% of quantification of activities per category of output</th> </tr> </thead> <tbody> <tr> <td>Fully quantified outputs</td> <td>60</td> <td>100</td> <td>105.4</td> <td>100</td> <td>175</td> <td>175</td> <td>0</td> <td>100</td> </tr> <tr> <td>Insufficiently quantified outputs</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Outputs not quantified</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>60</td> <td>100</td> <td>105.4</td> <td>100</td> <td>175</td> <td>175</td> <td></td> <td></td> </tr> </tbody> </table>	Summary of Performance by Outputs					Activity details-Analysis				Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities in the outputs	No. of Fully Quantified activities	No. of activities not fully quantified	% of quantification of activities per category of output	Fully quantified outputs	60	100	105.4	100	175	175	0	100	Insufficiently quantified outputs	0	0	0	0	0	0	0	0	Outputs not quantified	0	0	0	0	0	0	0	0	Total	60	100	105.4	100	175	175			<p>I commended the Accounting Officer for quantifying all outputs for easy follow up and accountability.</p>
Summary of Performance by Outputs					Activity details-Analysis																																																			
Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities in the outputs	No. of Fully Quantified activities	No. of activities not fully quantified	% of quantification of activities per category of output																																																
Fully quantified outputs	60	100	105.4	100	175	175	0	100																																																
Insufficiently quantified outputs	0	0	0	0	0	0	0	0																																																
Outputs not quantified	0	0	0	0	0	0	0	0																																																
Total	60	100	105.4	100	175	175																																																		

	<p>Planning and reporting on the quality/quantity of activities implemented renders it easy to establish the reasonableness of individual activity costs for each planned output which enables effective accountability when funds are subsequently spent.</p>	
1.6	<p><u>Implementation of quantified outputs</u></p> <p>I assessed the implementation of all the 60 out puts that were fully quantified with a total of 175 activities worth UGX.105.43Bn and noted the following</p> <ul style="list-style-type: none"> • 34 outputs with a total of 88 activities worth UGX.61.01Bn were fully implemented. • 25 outputs with a total of 82 activities worth UGX.44.42Bn were partially implemented. Out of the 82 activities, the entity fully implemented 35 activities (42%), partially implemented 40 activities (49%), while 7 activities (9%) remained unimplemented. <p>Some of the partially implemented activities include;</p> <ul style="list-style-type: none"> ➤ Supervision of the recruitment of extension workers in 15 out of 54 District Local Governments not conducted. ➤ MAAIF land surveying and titling not carried out in 2 out of 10 Districts. ➤ 1 out of 8 Media press conferences was not conducted. ➤ 4 out of 8 stakeholder engagement meetings in agro processing and marketing were not undertaken. ➤ Validation of 300 out of 625 agro processing and marketing sites was not undertaken. ➤ Demarcation of the 1,000 acres of land; land survey map for the oil palm estate was not carried out. ➤ 2 Greenhouses were not procured and established at Kampiringisa National Farmers Leadership Centre (NFLC). ➤ 100 out of 200 Pheromone traps for area wide monitoring and management of fruit flies were not procured ➤ 25 out of 50 motorized and 50 out of 100 manual knapsack spray pumps were not procured and distributed. ➤ 65 out of 110 acres of heavy moving kaliba weed masses were not cleared. ➤ 1 out of 2 animal holding grounds was not constructed. ➤ 48 out of 100 sets of meat inspection equipment were not procured. <p>The activities that were not implemented at all include;</p> <ul style="list-style-type: none"> ➤ Introduction of 5 alternative livelihoods in all oil palm growing areas. ➤ Demarcation of all environmentally sensitive areas in Buvuma ➤ Undertaking of 4 environment and social impact assessments ➤ Procuring of 70,000 oil palm seedlings to provide incentive's upcoming domestic private sector investors ➤ 200 Smallholder oil palm farmers capacity built in Environment, Health and Safety requirements. <p>Refer to Table 2 for summary of extent of implementation and amounts spent.</p>	<p>I advised the Accounting Officer to initiate strategies to ensure that all the partially implemented activities are rolled over to the next financial year and subsequently implemented.</p>

Table 2 Showing level of implementation of Fully Quantified outputs									
Category of output	Summary of Performance by Output				Activity details-Analys				
	No of outputs	% of implementation	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	Extent of implementation of activities per category of output
Fully implemented outputs	34	57	61	58	88	88	0	0	100
Partially Implemented outputs	25	42	44	42	82	35	40	7	91
Outputs Not Implemented	1	1	0	0	5	0	0	5	0
Total	60	100	105	100	175	123	40	12	

Partial and non-implementation of planned activities implies that the expected services to the beneficiary communities were not fully attained. Details in **Appendix II**.

The Accounting Officer explained that failure to implement all planned activities and outputs fully was due to budget cuts caused by the COVID-19 pandemic effects on the economy.

1.7 Preparation and submission of Monitoring Reports plans and reports

Paragraph 58 of the Budget Execution Circular for 2019/20 requires the Accounting Officer to prepare and submit annual monitoring plans for government programs and or projects under his/her vote to the Office of the Prime Minister with a copy to Ministry of Finance, and National Planning Authority for harmonization to ensure proper coordination to avoid duplication and fatigue. The Accounting Officers are also expected to submit quarterly monitoring reports to the Office of the Prime Minister with a copy to the Ministry of Finance for the attention of the director budget.

Contrary to this I noted that;

- The Ministry prepared the annual monitoring plans however, there was no evidence to show that the plans were duly submitted to MoFPED and NPA as required.
- Also, the Ministry prepared quarterly monitoring reports however, there was no evidence to show that the reports were submitted to the Office of the Prime Minister and MoFPED as required.

This practice is not only contrary to the circular instructions but also hinders efforts of timely monitoring of the implementation of the budget.

1.8 Delayed Submission of Quarterly Performance Reports

Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter.

I noted that the entity submitted performance reports for Q1, Q2, Q3, Q4 after the deadline given for submission of the reports as indicated in the

	<p>table below;</p> <table border="1"> <thead> <tr> <th>No</th><th>Details</th><th>Deadline for submission</th><th>Actual date of submission</th><th>Comment (submitted in time/ delayed)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Quarter One</td><td>31/10/2019</td><td>06/12/2019</td><td>36 days delay</td></tr> <tr> <td>2</td><td>Quarter Two</td><td>31/01/2020</td><td>02/03/2020</td><td>32 days delay</td></tr> <tr> <td>3</td><td>Quarter Three</td><td>30/04/2020</td><td>27/06/2020</td><td>57 days delay</td></tr> <tr> <td>4</td><td>Quarter Four</td><td>31/07/2020</td><td>10/09/2020</td><td>40 days delay</td></tr> </tbody> </table> <p>Failure to submit performance reports in time is not only contrary to the circular standing instructions it affects the timely evaluation of performance.</p> <p>The Accounting Officer explained that this was due to the fact that often previous quarter activities (and data collection) rollover to the following quarter and are still ongoing by the 30th day of the first month of the following quarter. It is also difficult to collect all the accountabilities of the last 90 days within 30 days since at times quarterly releases of funds delay thus delay in implementation of quarterly activities.</p>	No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/ delayed)	1	Quarter One	31/10/2019	06/12/2019	36 days delay	2	Quarter Two	31/01/2020	02/03/2020	32 days delay	3	Quarter Three	30/04/2020	27/06/2020	57 days delay	4	Quarter Four	31/07/2020	10/09/2020	40 days delay	
No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/ delayed)																							
1	Quarter One	31/10/2019	06/12/2019	36 days delay																							
2	Quarter Two	31/01/2020	02/03/2020	32 days delay																							
3	Quarter Three	30/04/2020	27/06/2020	57 days delay																							
4	Quarter Four	31/07/2020	10/09/2020	40 days delay																							
1.9	<p><u>Accuracy of Performance reports submitted</u></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30th day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter, showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>From my review of the annual cumulative performance reports (Q4) and physical inspections/verification of performance, I noted that the reported level of performance was consistent with the results of my verification.</p> <p>Accurate performance reports make proper assessment and accountability of Ministry funds easy and reliable.</p>	I commended the Accounting Officer for ensuring actual performance status reports are prepared to enable proper assessment and accountability.																									

Emphasis of matter

Without qualifying my opinion, I draw attention to the following matters included in the statement of financial position on Page 8 of the Accounts.

2.0 Domestic Arrears

2.1 Outstanding Domestic Arrears – UGX.12,956,698,113

Section 21(2) of the Public Finance Management Act, 2015 states that a vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from a debt in the previous financial year; and it has capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that financial year. Further, Paragraph 10.10.17 of the Treasury Accounting Instructions 2017 states that "An Accounting Officer will ensure that no payments due in any financial year remain unpaid at the end of that year".

The domestic arrears showed a movement of payables from UGX.24,659,186,215 in the previous year to UGX.12,956,698,113 in the year under review, a decrease of 47.5%.

Some arrears remained unsettled at the close of the year. The table below shows the trend analysis of the domestic arrears for the past five years:

No	Year End	Amount (UX)	% Increase/ decrease
1	30 th June 2016	24,097,096,854	-
2	30 th June 2017	27,329,773,534	13.4%
3	30 th June 2018	27,064,751,206	-1.0%
4	30 th June 2019	24,659,186,215	-8.9%
5	30 th June 2020	12,956,698,113	-47.5%

Continued incurrence of domestic arrears adversely affects budget performance in the subsequent year as outputs anticipated in the appropriated budget cannot be attained due to settlement of the arrears.

Management explained that MAAIF has accrued domestic arrears over the period of years which was mainly due to failure to meet the Ministry's annual contributions to international organizations and inadequate release of counterpart funding on the donor funded projects. The Ministry will continue to engage MoFPED for more funding to clear the remaining stock of domestic arrears.

The Accounting Officer is advised to ensure that sufficient budget provisions are made to cater for settlement of outstanding domestic arrears, and to strictly adhere to the government commitment control system to avoid risk of overcommitting government.

2.2 Inadequate Budget for Domestic Arrears

Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 defines an annual budget as the financing estimates for the financial year to which the budget relates, including a plan for Government debt and any other financial liabilities for the financial year to which the annual budget relates.

The Ministry had outstanding commitments to a tune of UGX.24,659,186,215 from the previous year however; I observed that only UGX.593,425,402 was provided for settlement of domestic arrears in the current budget..

Failure to sufficiently budget for domestic arrears creates spending pressures on planned activities and hampers budget performance in the year given that outputs anticipated in the appropriated budget cannot be attained due to settlement of arrears. Further, this weakness poses significant settlement risks and possible litigation as a result of failure to settle the outstanding debt.

The Accounting Officer stated that the Ministry has always declared the verified domestic arrears to MOFPED with the hope that sufficient allocation would be made to MAAIF to clear the arrears. However, the allocations made to the Ministry have always been too little and inadequate to reduce the stock of the accumulated arrears. He further stated that it should be noted that under the PBS, votes are not allowed to allocate funds within their MTEF ceilings for domestic arrears.

The Accounting Officer is advised to continue liaising with Treasury and ensure that sufficient budget provisions are made for domestic arrears to enable their eventual settlement.

3.0 Untitled Land - UGX. 11,525,000,000

Section 7(1-2) of the Land Acquisition Act CAP 226, 1965, requires that where a declaration has been published in respect of any land, the assessment officer shall take possession of the land as soon as he or she has made his or her award under section 6 of this Act. Further, the land shall immediately, by operation of the Land Acquisition Act be vested in the Uganda Land Commission free from all encumbrances.

Reported in the Statement of Financial Position on page 8 (**note 21**) of the accounts are non-produced assets amounting to UGX.94,910,022,797 as at year end, an increase from UGX.83,385,022,797 implying a growth of UGX.11,525,000,000. The Head of Accounts on page 6 of the accounts explained that the Ministry used the funds to acquire land for the National Oil Project.

However, it was observed that these are transfers to the Project and may not necessarily translate into land purchase due to the complexities in acquisition. Management did not provide details of ownership of the acquisitions made since the land titles had not been obtained. The practice of acquiring and holding untitled land exposes such properties to high risk of loss and encroachment.

Management explained that the process of titling the land acquired was interrupted by the COVID-19 pandemic. The Ministry has started the process of transferring titles to government by requesting Ministry Lands, Housing and Urban Development to gazette the said land.

I advised the Accounting Officer to ensure that the land titles are secured.

Other Matters

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

4.0 Management of Locust Invasion

During the year under review, the North Eastern part of Uganda was invaded by desert locusts in February, 2020. GOU intervened through the MAAIF and UPDF using contingency funds to undertake aerial spraying and ground spray operations as well as surveillance and reporting. MAAIF received UGX.24,000,000,000 for the activity.

A review of the activities undertaken revealed the following;

4.1 Unaccounted for Funds under Contingency-UGX.98,601,479

Paragraph 10.20.8 of the Treasury Accounting Instructions 2017 requires that in approving any advance to staff, the approving officer shall make sure that the concerned staff has settled any old advances. Immediately after the expense has been incurred, the officer concerned shall fill in an accountability form with details of advances taken, amount spent, accompanied by supporting documents indicating the amount returned if any, or the amount to be refunded to him/her.

A review of the activity advances revealed that funds to the tune of UGX.98,601,479 (%) to various individuals were unaccounted for by the time of audit. The payment vouchers lacked the requisite accountabilities to justify the expenditure i.e. lack of beneficiary lists showing acknowledgement of funds, field reports, activity plans to

justify the activities and the number of days paid for and thus I could not satisfy myself on the occurrence of activities.

Unaccounted for advances expose the contingency funds to misuse on unplanned activities and possible loss of funds. I was unable to confirm whether the amount involved was applied to the intended purpose.

The Accounting Officer promised that all funds will be accounted for.

The Accounting Officer is advised to enforce recovery measures from the responsible officers in absence of accountability.

Other Information

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

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

Management Responsibilities for the Financial Statements

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

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

In preparing the financial statements, the Accounting Officer is responsible for assessing the Ministry's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

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

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

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

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Other Reporting Responsibilities

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

in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

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

5.0 Management of Government-Vehicles (Fleet Management)

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

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

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

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

No	Observation	Recommendation
5.1	Acquisition of motor vehicles	
i.	<p><u>Funding for purchase of vehicles</u></p> <p>During the three (3) financial years (2017/18-2019/20) the Ministry planned to spend UGX.3,892,537,288 on acquisition of vehicles from government funding. A sum of UGX.3,892,537,288 was warranted by the Treasury for the purpose. The Ministry spent UGX.5,427,309,914 on procurement of 33 vehicles.</p> <p>In addition, in the same period, the Ministry planned to spend UGX.5,870,000,000 on acquisition of vehicles from project funding. A sum of UGX.4,937,685,600 was obtained for the purpose, and the ministry spent all the funds (UGX.4,937,685,600) to procure 30 vehicles.</p> <p>Overall, the Ministry spent a total sum of UGX.10,364,995,517 in the acquisition of 63 vehicles over the three (3) year period under review as indicated in the table below;</p>	

	<table border="1"> <thead> <tr> <th rowspan="2">Financial Year</th><th colspan="2">GOU Funding</th><th colspan="2">Project Funding</th><th colspan="2">Total Funding</th></tr> <tr> <th>UGX(BN)</th><th>No. Vehicles</th><th>UGX (BN)</th><th>No. Vehicles</th><th>UGX (BN)</th><th>No. Vehicles</th></tr> </thead> <tbody> <tr> <td>2017/18</td><td>2.408</td><td>14</td><td>-</td><td>0</td><td>2.408</td><td>14</td></tr> <tr> <td>2018/19</td><td>1.483</td><td>12</td><td>4.766</td><td>28</td><td>6.249</td><td>40</td></tr> <tr> <td>2019/20</td><td>1.534</td><td>7</td><td>0.171</td><td>2</td><td>1.706</td><td>9</td></tr> <tr> <td>Total</td><td>5.427</td><td>33</td><td>4.937</td><td>30</td><td>10.364</td><td>63</td></tr> </tbody> </table>	Financial Year	GOU Funding		Project Funding		Total Funding		UGX(BN)	No. Vehicles	UGX (BN)	No. Vehicles	UGX (BN)	No. Vehicles	2017/18	2.408	14	-	0	2.408	14	2018/19	1.483	12	4.766	28	6.249	40	2019/20	1.534	7	0.171	2	1.706	9	Total	5.427	33	4.937	30	10.364	63	
Financial Year	GOU Funding		Project Funding		Total Funding																																						
	UGX(BN)	No. Vehicles	UGX (BN)	No. Vehicles	UGX (BN)	No. Vehicles																																					
2017/18	2.408	14	-	0	2.408	14																																					
2018/19	1.483	12	4.766	28	6.249	40																																					
2019/20	1.534	7	0.171	2	1.706	9																																					
Total	5.427	33	4.937	30	10.364	63																																					
ii.	<p><u>Compliance with Government ban on acquisition of motor vehicles</u></p> <p>According to the Circular Letter Ref; BDP/86/107/03 and dated 15th May, 2019 from the Permanent Secretary and Secretary to the Treasury to all Accounting Officers, Government issued a freeze order on purchase of vehicles by all MDAs during FY 2019/20 with the exception of 5 Votes, which included; Office of the President, State House; Ministry of Defence and Veteran Affairs; Ministry of Foreign Affairs; and Uganda Revenue Authority. Further guidance from the Ministry of Public Service (MoPS) through a Circular Letter Ref; ADM 99/205/01 and dated 21st August, 2019 indicated that clearance would only be given for procurement of vehicles under ongoing donor funded projects.</p> <p>However, it was observed that the Ministry acquired 5 (five) motor vehicles at a cost of UGX.1.534bn during the FY 2019/20 using GOU funds contrary to the issued guidelines.</p> <p>Non-compliance with the government ban on acquisition of motor vehicles undermined the intended Government objective of controlling expenditure on purchase of vehicles and led to diversion of funds.</p> <p>The Accounting Officer explained that Uganda was at the verge of having her exports banned from European Market if certain standards were not met by the department of crop inspection and certification and the main challenge in this department was transport equipment for the Agricultural inspectors who had to be deployed to various sites country wide like in flower farms and border posts in preparation for European Union audit. The Ministry found it urgent and prudent to procure the motor vehicles in question.</p>	I noted the Accounting Officer's response in addressing the emergency.																																									
iii.	<p><u>Acquisition of motor vehicles</u></p> <p>Paragraph 8.6.2 of the Treasury Instructions (TIs), 2017 requires implementation of the budget to follow the work plans, procurement and recruitment plans approved by Parliament.</p> <ul style="list-style-type: none"> • Examination of a sample of 45 motor vehicles (at the Ministry Headquarters) purchased in the FYs 2017/2018, 2018/2019 and 2019/2020 revealed that 5 vehicles (11%), with a total cost of UGX.1,534,772,623, purchased were not in the annual work plan while 17 vehicles (37.8%) with a total cost of UGX.3,368,041,897 were not in the procurement plan. • 17 vehicles that were purchased at a total cost of UGX.3,083,986,745 were acquired without undertaking the needs assessment. 	I noted the Accounting Officer's response in addressing the emergency.																																									

	The Accounting Office explained that the need was occasioned by increased interceptions of Ugandan export products specifically in the European Union market. This required increased mobility of Agricultural Inspectors to ensure the requisite phytosanitary standards are met.	
iv.	<p><u>Compliance with the vehicle standardization guidelines of Government</u></p> <p>Public Service Circular Standing Instruction No. 1 of 1999 and the Establishment Notice No. 1 of 2003 about standardization of vehicles for Ministers, other entitled officers and Projects set fuel capacity limits and specifications of the type of vehicles to be purchased for Ministers, other entitled officers and Projects.</p> <p>The Ministry complied with standardisation guidelines on 36 out of the 45 procured vehicles. This may result into unnecessary increase in fuel and maintenance costs due to the operation of a fleet with excessive engine capacity.</p> <p>Management explained that the MAAIF is field based and operates in hard to reach areas that require vehicles of higher capacity. Most of these areas have impassable roads that demand for such capacities. Management sought and got clearance from MOPS on the need for vehicles of higher capacity.</p>	I advised the Accounting Officer to ensure compliance with vehicle standardization policy.
5.2 Motor vehicle recording		
i.	<p><u>Maintenance of Motor Vehicle Records</u></p> <p>Section 34 (2) of the Public Finance Management Act, 2015 requires an Accounting Officer to keep a register of assets and inventory in the format prescribed by the Accountant General. Furthermore, Paragraph 16.6.1(f), (g) & (i) of the Treasury Instructions, 2017 requires recording of the estimated useful life of the asset, physical location of the asset and condition of the asset which should assist in determining the time of replacement and depreciation cost of an asset.</p> <p>Furthermore, Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerised Financial Management Information System (GFMIS).</p> <p>A sample of 45 vehicles was reviewed. By the time of this audit, September 2020, four (4) vehicles were yet to be delivered by the contracted suppliers.</p> <p>A review of the 41 acquired vehicles at the Ministry revealed the following;</p> <ul style="list-style-type: none"> • 31 vehicles (75.6%) out of the 41 acquired vehicles were duly recorded in the assets register and posted onto the Asset Management module in the Integrated Financial Management system (IFMS) as at December 2020. However, ten (10) vehicles (24.4%) acquired at a cost of UGX.2,463,832,746 over the period under review were not recorded in the assets register. • 31 vehicles (75.6%) worth UGX5,659,103,324 out of the 41 inspected were recorded in the fixed asset register. However, they were not accurately recorded in the format prescribed by the Accountant General, which required capturing; date of purchase, type of vehicle, registration number, acquisition cost, estimated useful life, physical location, and condition. • All 31 vehicles were traced to the staff or locations as recorded in the 	I advised the Accounting Officer to enforce maintenance of proper vehicle records and ensure that the IFMS asset module is regularly updated to enable accurate recording of fixed assets in the financial statements to achieve the desired safety and efficient utilization of the Ministry fleet.

	<p>assets register and which allowed traceability of vehicles.</p> <ul style="list-style-type: none"> For all of the 41 vehicles, there was no evidence to confirm that vehicle inspections and reconciliations were carried out regularly and that the Asset register was duly updated. <p>This undermines proper management of the Ministry fleet in regard to safety and efficient utilization of vehicles.</p> <p>Management explained that they are undertaking the review and updating of the current assets register in the format prescribed by the Accountant General and work is now at 80% completion. They further stated that they will work with Ministry of Works and Transport to carry out a general motor Vehicle inspection of all vehicles belonging to the Ministry.</p>	
5.3	Motor Vehicle Usage	
i.	<p><u>Fleet Management Policy and Guidelines</u></p> <p>Section 16.3.1 of the Treasury Instructions, 2017 requires the Accounting Officer to put in place measures to eliminate theft, losses, wastage and misuse of vehicles.</p> <p>However, it was observed that the Ministry did not have a policy on Motor Vehicle Management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. This is in addition to absence of a standardised fleet management policy by Government as the different aspects of Government vehicles are managed through different policies cited in various government documents such as the Uganda Public Service Standing Orders 2010, the Public Procurement and Disposal Act, 2014 and Treasury Instructions, 2017.</p> <p>The Failure to have a specific Vehicle Management Policy affects the entity's ability to address its unique motor vehicle challenges which may not be envisaged in the standing Orders and Treasury Accounting Instructions.</p> <p>Management explained that the Ministry has commenced with the development and preparation of the Fleet Management Policy and Guidelines. Preparations are underway to engage all stakeholders including Ministry of Works and Transport for consultations so that we can capture their inputs in the proposed Fleet Management Policy and Guidelines.</p>	The Accounting Officer is advised to ensure that a vehicle management policy streamlining usage of vehicles is put in place to eliminate wastage and misuse of the Ministry's vehicles.
ii.	<p><u>Maintenance of Fuel Registers</u></p> <p>It was observed that whereas the Ministry designated a Transport Officer responsible for transport matters, fuel registers were not maintained for all the 96 motor vehicles sampled contrary to Section 16.3.1 of the Treasury Instructions, 2017. As a result, monthly fuel reconciliation exercises were also not undertaken.</p> <p>The failure to maintain fuel registers makes it difficult to implement fuel cost monitoring controls, and may delay early detection of misuse of fuel.</p> <p>Management explained that Government changed the policy of having a single fuel card for the Ministry on which all fuel for the Ministry operations would be loaded to a policy of issuing fuel cards to individual officers. The fuel is loaded, utilized and accounted for by the respective officers.</p>	The Accounting Officer is advised to ensure maintenance of a fuel register on all the ministry vehicles and ensure that proper fuel monitoring controls, including reconciliations are put in place to ensure efficient fuel consumption.
iii.	<p><u>Maintenance of Vehicle Log Books</u></p>	The Accounting Officer is advised to

	<p>A review of log books for a sample of 41 vehicles revealed that none had either been updated on a weekly basis with journeys made, fuel and maintenance costs or duly certified by an authorizing officer contrary to Section 7 (g) of part (F - i) of the Public Service Standing Orders.</p> <p>The failure to maintain vehicle log books makes it difficult for management to track vehicle movements, fuel usage and vehicle maintenance expenditure. This in turn may lead to misuse of vehicles for unauthorized journeys or purposes.</p> <p>Management explained that the transport section has now commenced the enforcement of maintenance of motor vehicle logbooks by drivers and endorsed by the Transport Officer on a weekly basis.</p>	ensure that the transport Officer and drivers consistently maintain vehicle logbooks to enable effective monitoring of vehicles with an objective of curbing down misuse.
iv.	<p><u>Annual Motor Vehicle Inspections</u></p> <p>Section 7 (d) of part (F - i) of the Public Service Standing Orders requires every Government vehicle to be subject to an annual inspection irrespective of age or condition.</p> <p>However, a review of the records for the 96 sampled vehicles revealed that annual inspections were not undertaken.</p> <p>The failure to carry out annual vehicle inspections makes it difficult for management to undertake effective maintenance and replacement plans.</p> <p>Management explained that the Ministry has prioritized to carry out an annual Inspection of all its fleet at the end of this calendar year.</p>	The Accounting Officer is advised to ensure that annual motor vehicle inspections are carried out to facilitate preparation and implementation of effective vehicle maintenance and replacement plans.
v.	<p><u>Motor Vehicle allocation</u></p> <p>Section 15 Part F-I of the Public Service Standing Orders provides that a Public Officer at the level of Director and above shall be entitled to a chauffeur driven vehicle at a Government expense. Section 16 further provides that a public officer at the level of a Head of Department (scale U1SE) shall be provided with an official vehicle for official duties including house to office running.</p> <p>Audit noted that Management does not maintain an approved Vehicle allocation list where acquired motor vehicles are formally assigned to entitled staff by the Accounting Officer. It was further observed that the vehicles are irregularly controlled and monitored at the departmental levels despite the presence of a formally appointed Transport Officer and as a result several vehicles were allocated and used by ineligible staff. Besides, there was no evidence to show that the bona fide staff had authority to drive government vehicles.</p> <p>During audit, it was observed that the Transport Officer compiled the Ministry Vehicle inventory with difficulty due to the fact that these were maintained at different departmental levels and the overall exact number of Ministry vehicles and their respective location could not be comprehensively ascertained.</p> <p>In this regard, it was noted that there is a high likelihood of vehicle losses given that there is no centralized monitoring as required by the regulations. A detailed review of 100 motor vehicles selected revealed the following anomalies;</p>	The Accounting Officer is advised to ensure compliance with the existing guidelines to avoid irrational use of resources that might affect service delivery.

	<p>i. Fifteen (15) vehicles (15%) were not allocated to any specific personnel yet the Ministry does not maintain a vehicle pool. Such vehicles can easily be misused or lost.</p> <p>ii. Fifty-three (53) vehicles (53%) were allocated to officers who were not entitled as per the Public Service standing orders. These were all staff below the salary scale of U1SE.</p> <p>iii. Sixteen (16) vehicles (16%) allocated to 16 Staff were beyond the recommended/prescribed engine capacities to the officers.</p> <p>iv. Several officials of the Ministry were allocated new/more vehicles without withdrawing the old ones.</p> <p>Inappropriate allocation of vehicles results into irrational use of resources, and thus affecting service delivery.</p> <p>Management explained that the assignment of vehicle to officers depends on the schedule and responsibilities of such officers for example Veterinary Doctors/Inspectors, Agricultural officers/Inspectors, fisheries officers/inspectors, entomologists, to mention but a few who need vehicles for their routine operations.</p>																																					
vi.	<p><u>Support to Entity Service Delivery</u></p> <p>Review of the Ministry Fixed Asset register (Light vehicles) revealed that the Ministry has a total of 424 light vehicles with 119 vehicles allocated in various districts and 305 vehicles at headquarters.</p> <p>However, it was noted that the cost/control center in the fixed asset register that shows the allocation of motor vehicles per department was wrongly updated and misleading. For instance, management classified 267 out of the 305 vehicles (88%) as vehicles allocated to headquarter. In this regard, audit could not reliably assess the extent of vehicle allocation to key service centers within the Ministry. Refer to table below;</p> <table border="1"> <thead> <tr> <th>S/N</th><th>Cost/Control Center (As disclosed in the Fixed Asset Register)</th><th>Vehicle Numbers</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Crop Production Department</td><td>1</td></tr> <tr> <td>2.</td><td>Crop Protection Department</td><td>6</td></tr> <tr> <td>3.</td><td>Department of Agricultural Infrastructure and Water for Agricultural Production</td><td>2</td></tr> <tr> <td>4.</td><td>Department of Entomology</td><td>1</td></tr> <tr> <td>5.</td><td>Department of Planning</td><td>6</td></tr> <tr> <td>6.</td><td>Direktorate of Animal Resources</td><td>3</td></tr> <tr> <td>7.</td><td>Farm Development Department</td><td>2</td></tr> <tr> <td>8.</td><td>Fisheries Resources Department</td><td>13</td></tr> <tr> <td>9.</td><td>Headquarters</td><td>267</td></tr> <tr> <td>10.</td><td>Livestock Health and Entomology</td><td>4</td></tr> <tr> <td colspan="2">Grand Total</td><td>305</td></tr> </tbody> </table> <p>Failure to properly update the fixed asset register denies effective monitoring and limits the timely supervision of fleet management activities within the Ministry which substantially affect the level of service delivery.</p>	S/N	Cost/Control Center (As disclosed in the Fixed Asset Register)	Vehicle Numbers	1.	Crop Production Department	1	2.	Crop Protection Department	6	3.	Department of Agricultural Infrastructure and Water for Agricultural Production	2	4.	Department of Entomology	1	5.	Department of Planning	6	6.	Direktorate of Animal Resources	3	7.	Farm Development Department	2	8.	Fisheries Resources Department	13	9.	Headquarters	267	10.	Livestock Health and Entomology	4	Grand Total		305	I advised the Accounting Officer to put in place a vehicle allocation list to ensure rationalization of the allocation of vehicles in the various departments/units of the Ministry for effective and efficient service delivery in the departments
S/N	Cost/Control Center (As disclosed in the Fixed Asset Register)	Vehicle Numbers																																				
1.	Crop Production Department	1																																				
2.	Crop Protection Department	6																																				
3.	Department of Agricultural Infrastructure and Water for Agricultural Production	2																																				
4.	Department of Entomology	1																																				
5.	Department of Planning	6																																				
6.	Direktorate of Animal Resources	3																																				
7.	Farm Development Department	2																																				
8.	Fisheries Resources Department	13																																				
9.	Headquarters	267																																				
10.	Livestock Health and Entomology	4																																				
Grand Total		305																																				
vii.	<p><u>Drivers' Competences for adequate operation of entity fleet</u></p> <p>Section 14 of part F-I of Public Standing Orders, 2010 provides that to encourage and sustain the highest level of care and responsibility for Government vehicles on the part of individual drivers, the following shall apply:</p>	The Accounting Officer is advised to ensure that procedures are put in place to Appraise and undertake annual Medical																																				

	<ul style="list-style-type: none"> ➤ Undergo a driving test by the Chief Mechanical Engineer prior to assumption of duty; ➤ Periodic training including defensive driving at a recognized Training Institute; ➤ Periodic testing every three years on traffic regulations and an annual medical check-up including eye testing. <p>A review of staff records for a sample of 24 drivers out of a total of 30 employed by the Ministry revealed the following;</p> <table border="1"> <thead> <tr> <th>Driver's Requirement</th><th>Number of drivers</th><th>%</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td>Valid driving permit</td><td>24</td><td>100</td><td>All drivers possessed valid driving permits</td></tr> <tr> <td>Performance Appraisal</td><td>0</td><td>0</td><td>No driver had been appraised</td></tr> <tr> <td>Annual Medical examination</td><td>0</td><td>0</td><td>No record to show medical checks</td></tr> <tr> <td>Driving test</td><td>24</td><td>100</td><td>All drivers undertook a driving test</td></tr> </tbody> </table> <p>The above irregularities lead to failure by the Ministry to assess the drivers' competence, thus posing a danger to the officials they drive.</p>	Driver's Requirement	Number of drivers	%	Remarks	Valid driving permit	24	100	All drivers possessed valid driving permits	Performance Appraisal	0	0	No driver had been appraised	Annual Medical examination	0	0	No record to show medical checks	Driving test	24	100	All drivers undertook a driving test	examination for all drivers to enable them carry out their driving responsibilities without posing any danger to the officials and other road users.
Driver's Requirement	Number of drivers	%	Remarks																			
Valid driving permit	24	100	All drivers possessed valid driving permits																			
Performance Appraisal	0	0	No driver had been appraised																			
Annual Medical examination	0	0	No record to show medical checks																			
Driving test	24	100	All drivers undertook a driving test																			
5.4 Vehicle Maintenance	<p>i. Adequacy of Vehicle Maintenance Funding</p> <p>Paragraph 16.9.1 of the TIs, 2017 requires the Accounting Officer to prepare an annual budget for asset maintenance, and assess the functionality, utilization, and physical and financial performance of assets held.</p> <p>A review of the approved work plan and budget revealed that the Ministry made budget provisions for vehicle maintenance during the three-year period under review. However, the Ministry only realised and spent a total of UGX.2,118,853,145 against the vehicle maintenance budget of UGX.4,016,050,277 for the 3 FYs 2017/18 – 2019/20 reflecting a funding shortfall to the tune of UGX.1,897,197,132, which is 47.2% of the budgeted asset maintenance funds.</p> <p>The annual average vehicle maintenance cost per vehicle significantly decreased from UGX.3,938,870 in FY 2017/18 to UGX.1,668,901 which is a 57.6% reduction. This could be an indication that several motor vehicles are not properly maintained. For instance, 4 vehicles purchased in financial year 2018/19 were already reported as mechanically unsound whereas 9 (9%) of the sampled 100 vehicles are grounded.</p> <p>Furthermore, the Ministry did not prepare a maintenance work plan to guide its spending on maintenance for all vehicles during the 3 years under review. Given that vehicles are held at departmental level and allocated to different ineligible staff, it was observed that vehicle maintenance is not monitored by management. As a result, vehicles easily go unmaintained.</p> <p>The lack of a maintenance work plan may lead to haphazard maintenance activities which could lead to wasteful expenditure since costs are not monitored according to plans.</p> <p>Management explained that the Ministry has always planned and budgeted funds for vehicle maintenance but there has been always inadequate release of funds for vehicle maintenance from MoFPED. The ministry will continue to engage MoFPED to release budgeted funds for vehicle maintenance.</p>	I advised the Accounting Officer to devise strategies that would bring vehicle maintenance costs to manageable and realistic levels. In addition, the Accounting Officer should ensure preparation of proper vehicle maintenance plans to monitor vehicle maintenance costs.																				

ii.	<p><u>Repairs of Vehicles</u></p> <p>Audit noted that 56 vehicles were repaired during the year under review at a total cost of UGX.447,775,637. However, it was also noted that 4 vehicles purchased in financial year 2018/19 were already mechanically unsound and 9 vehicles were grounded</p>	<p>The Accounting Officer is advised to make an assessment of the grounded and mechanically unsound vehicles with a view of either disposal or committing them to garages for repairs where costs are manageable.</p>																	
iii.	<p><u>Maintenance of Motor Vehicle Service Analysis Records</u></p> <p>Section 13 of the public Service Standing Orders requires the driver to ensure that Government vehicles are regularly serviced (including oiling and greasing), a Service Chart will be kept by the Transport Officer (T/O) on every Government vehicle in his or her charge. It is however, the duty of the driver of the vehicle to ensure that the service chart is followed strictly.</p> <p>On the contrary, it was noted that repair and service analysis registers for the 96 vehicles tested out of the 100 sampled vehicles held by the Ministry were not maintained. It was further observed that the T/O did not maintain a service chart for all the 96 vehicles tested.</p> <p>The failure to keep track of vehicle service chart may cause delayed servicing, which in turn could lead to faster ageing of vehicles and high vehicle maintenance and replacement costs.</p> <p>Management explained that the Ministry maintains motor vehicle service records in form of service cards within the vehicles. It is upon the service cards that the Ministry is able to tell that a vehicle is due for the next service. Going forward the ministry has generated a ledger indicating the history of servicing its vehicles</p>	<p>I await the Accounting Officer's efforts in this regard of supporting timely servicing of vehicles to enhance efficient performance, thus reducing the maintenance and replacement costs.</p>																	
5.5 Disposal of Vehicles																			
i.	<p><u>Compliance with disposal conditions</u></p> <p>Paragraph 15.11.1 of the TIs, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason; or have become redundant through obsolescence; they shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.</p> <p>However, a review of the board of survey reports for the previous two years, and the assets register revealed that 197 vehicles had exceeded the recommended 5 years useful life, and 187 of these vehicles had their mileage above the recommended 250,000km. See summary in the table below;</p> <table border="1" data-bbox="293 1796 1206 1953"> <thead> <tr> <th rowspan="2">Details</th> <th colspan="3">Years in use</th> <th colspan="2">Mileage</th> </tr> <tr> <th>1-5 yrs</th> <th>6-10 yrs</th> <th>Above 10 yrs</th> <th>Below 250,000km</th> <th>Above 250,000km</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td>108</td> <td>08</td> <td>189</td> <td>118</td> <td>187</td> </tr> </tbody> </table>	Details	Years in use			Mileage		1-5 yrs	6-10 yrs	Above 10 yrs	Below 250,000km	Above 250,000km	Total	108	08	189	118	187	<p>Management is advised to evaluate the Ministry fleet mix to adequately make use of the available funds. For example, smaller vehicles with smaller capacities may be purchased for officers who do not have field activities instead of purchasing a high capacity vehicle.</p>
Details	Years in use			Mileage															
	1-5 yrs	6-10 yrs	Above 10 yrs	Below 250,000km	Above 250,000km														
Total	108	08	189	118	187														

	<p>Continued usage of old vehicles results into high costs of maintenance and uneconomical fuel consumption.</p> <p>Management explained that the Ministry could not board off all vehicles in question as some were deemed to be still serviceable, and also considering resources constraints to procure new vehicles.</p>	
ii.	<p><u>Assessment of the Vehicle Disposal Procedures</u></p> <p>The Public Procurement and Disposal Public Assets Act, 2003 (as amended) and PPDA Regulations, 2014 together with the Public Finance Management Act, 2015 have prescribed various requirements for the disposal of public assets.</p> <p>A review of a sample of 37 vehicles disposed by the ministry in FY 2018/2019 revealed the following irregularities;</p> <ul style="list-style-type: none"> a) A total of 37 motor vehicles were disposed of by the Ministry. However, the disposal plan for the year was not availed for audit. b) A total of 37 motor vehicles (100%) disposed were recommended for disposal by the Board of Survey as per the PPDA requirements. c) A total of 37 Vehicles disposed followed the recommended disposal method (public auction) as required by the PPDA requirements. d) The contract committee minutes used to ascertain the reserve price was not availed for audit review. However, a total of 37 Vehicles were disposed above the evaluation prices as indicated in the board of survey report. e) A sum of UGX.78,600,000 from disposal proceeds was properly recorded in the cashbooks and financial statements of the entity. 	<p>The Accounting Officer is advised to prepare and update the disposal plans as per the PPDA regulations.</p>

6.0 **Procurements**

A review of sample procurement files with regard to the various stages of the procurement process from initiation to contract management revealed several observations as below;

6.1 **Irregular contract award above market assessed prices**

Section 5 (3) of the PPDA (rules & methods) regulations, 2014 requires the Accounting officer to re-assess the market price where the price of the best evaluated bidder is higher than the market price established at the commencement of the procurement to ascertain that the market price is still valid.

Subsection 4 of the PPDA requires that where the market price established at the commencement of the procurement is still valid; the procurement should be cancelled and re-tendered.

I noted that in 2 procurements worth UGX. 1,735,511,905, there was no evidence that the Accounting Officer re-assessed the market price of the best evaluated bidders in comparison to prices established at the commencement of the procurement before signing the contracts. In these cases, the contract prices were above the market assessed price by UGX.270,311,905 which would have required management to re-assess the prices or retender the procurement. Details are as below:

S/ N	Procurement reference	Description	Market price	Award Price	Difference
1	MAAIF/SUPLS/2029-20/00449 -Lot 1	Supply of 2 station wagons for Finance and Administration not exceeding 4500cc	1,095,200,000	1,262,354,255	167,154,255
2	MAAIF/SUPLS/2029-20/00449 -Lot 5	Supply of 2 double cabin pickups under support to fisheries development project not exceeding 2800cc	370,000,000	473,157,650	103,157,650
	Total		1,465,200,000	1,735,511,905	270,311,905

Contract prices far above market prices hamper implementation of other planned activities due to inadequate cash flows.

The Accounting Officer explained that the variance between estimated cost and awarded prices is occasioned by difference in brands, manufacturers and countries of origin.

The Accounting Officer is advised to endeavour to have a re-assessment of the market conditions before signing contracts if prices are far above the assessed market value. Further, due care should be taken in assessing prevailing market values by taking into account the various brands.

6.2 Emergency Procurement of Transport Services

Management contracted a local company for emergency procurement of transport services for locust control. Since the operations required timely delivery of supplies of pesticides, food items and other necessities in the affected areas, the restricted procurement method was approved by the contracts committee on 25th February 2020 with a shortlist of 8 service providers and the evaluation report on the submitted bids approved by the contracts committee on 9th March 2020.

However, further record examination revealed the following;

i. Irregular Contract Award

Section 45 of the PPDA Act, 2003 as amended requires that all procurements and disposals shall be conducted in a manner which promotes transparency, accountability and fairness. I noted that the procurement was initiated on 18th February 2020 and the contract worth UGX.637,200,000 signed with the company on the same day (18th February 2020). This was done without going through the required procurement process as guided by procurement regulations.

Subsequently, it was observed that the request to approve the same emergency procurement was forwarded to the Contracts Committee by the PDU 7 days after contract signing although there was no record to show that the procurement was approved.

It was further noted that; standard bidding document was prepared on 26th February, 2020 and sent to prospective suppliers on 28th February, 2020 (10 days after contract signing). The bids were submitted on 3rd March, 2020, evaluation undertaken on 4th March, 2020 and approved by the CC on 9th March, 2020 awarding the company as the best evaluated bidder. I found this irregular.

The Accounting Officer explained that this was a Presidential Directive which the Ministry had to urgently react to because of the emergency. The contract was thus signed the same day it was initiated.

I advised the Accounting Officer that the PPDA regulations have provisions for emergency contracts and it is important to adhere to the requirements of the PPDA Act or seek a waiver from the PPDA where this is not possible.

ii. Contract above confirmed funding

Section 59 (2) of the PPDA Act 2003 directs that a procurement or disposal shall only be initiated or continued on the confirmation that funding, in the full amount over the required period, is available or will be made available at the time the contract commitment is made.

Sub section (3) requires that all procurement or disposal requirements shall be approved by the Accounting Officer prior to the commencement of any procurement or disposal process.

It was observed that management procured transport services to the tune of UGX.984,120,000 which was UGX.684,120,000 above the confirmed funding of UGX.300,000,000 representing a 228% above the commitment. In the circumstances, management diverted funds from other planned activities to implement this procurement. Details in table below;

Date	VR	Description	Amounts	Remarks
9-Apr-20	74	Transportation of troops and logistical materials	531,000,000	Transport services for 15 trucks from 18/2/2020 to 18/3/2020
22-May-20	74A	Transportation of troops and logistical materials	155,760,000	Transport services for 5 trucks from 02/4/2020 to 23/4/2020
22-May-20	75A	Transportation of troops and logistical materials	198,240,000	Transport services for 5 trucks from 09/4/2020 to 22/4/2020
28-May-20	88	Transportation of troops and logistical materials	99,120,000	Transport services for 05 trucks from 19/3/2020 to 1/4/2020
			984,120,000	

Irregular contract awards are not only contrary to the spirit of the law i.e. transparency, accountability and fairness but also expose the entity to inflated prices.

Management explained that this was attributed to the change in strategy where the ministry had planned to hire only two trucks for one operational base but following the presidential directive, UPDF deployed in six operational bases which necessitated more logistical support.

The Accounting Officer is advised to resort to direct procurement method in case of emergencies instead of flouting regulations that could expose the entity to procurement review requests or litigation from bidders.

6.3 Emergency Supply of Speed Motor Boat

During the year under review, the rise in water levels in Lake Victoria increased the magnitude of floating weeds affecting the Nalubale hydropower dam, bridges, landing sites and fish handling infrastructure along the lake.

MAAIF coordinated emergency plans in the major hotspots to identify these floating islands and break them into smaller pieces that do not pose a threat to fishing activities, water transport and power generation. There was an immediate need to procure a speed boat to enable the technical teams move quickly to the known hotspots and recommend actions before the weeds start moving in the lake.

Accordingly, management contracted M/s Nile Fishing Company Limited to supply, deliver, install and commission a speed motor boat at a contract sum of UGX.590,000,000 under restricted domestic bidding.

Audit review revealed the following anomalies;

i. Contract Signed Above Assessed Market Price

Regulation 7 (1) (b) of the PPDA (Contracts) regulations 2014 requires a PDE not to issue a contract document, purchase order, or other communication in any form, conveying acceptance of a bid that binds a procuring and disposing entity to a contract with a provider, until the accounting officer confirms that the contract price is not higher than the market price established prior to the commencement of the procurement process.

I noted that management contracted the Company to supply a Speed Motor Boat at UGX.590,000,000 although the market price had been established at UGX.400,000,000 resulting into an increment of UGX.190,000,000 (48%). There was no evidence of market re-assessment to confirm whether value for money was attained.

The Accounting Officer explained that the estimated price was based on the initial specifications which were later upgraded to include a canopy for shelter and this automatically changed the contract price.

I advised the Accounting Officer to undertake a market re-assessment in procurement circumstance of this nature.

ii. Failure to Perform on Emergency Supply

GCC 12 of the Contract provided that delivery shall be within 8 calendar weeks from the date of contract signing. The contract was signed on 19th June 2020 with expected delivery of 19th August 2020. It was observed that by the time of this audit, December 2020, the contract was yet to be performed 4 months behind schedule. There is a likelihood that the motor boat may not serve the purpose for which it was procured.

Management explained that failure to perform on emergency supply was occasioned by the global lock down following the Covid 19 pandemic. The lock down negatively affected the production and movement of cargo globally..

The Accounting Officer is advised to ensure adequate PDU guidance in adherence to the procurement regulations.



John F.S. Muwanga
AUDITOR GENERAL
KAMPALA
30th December, 2020

ORIGINAL COPY

APPENDICES - MAAIF
APPENDIX I: Status of Implementation ASSP Targets

No	Strategic goal/objective	Performance Indicator (KPI)	Planned activity/output	Target by time of audit (A)	Actual performance by time of audit (B)	Variance C = (B-A)	Audit Comment	Management response
1	Procure and distribute farming equipment	Number of tractors procured	450	450	320	130	Partially Achieved	Insufficient release of funds by MoFPED and the budget of NAADS was cut by Parliament by over 40%
2	Construction of water reservoirs	Number of Valley tanks constructed/rehabilitated	1,395	1,395	1,251,	144	Partially Achieved	Insufficient release of funds by MFPED
3	Development of Irrigation schemes	Number of New based irrigation schemes designed	5 Achromai, Atari, Namataro, Igongero and Naigombwa	5	2	3	Partially Achieved	The delayed implementation was after the private sector partner who was the critical partner at design and a co-funder to the project withdrew from being part of the project implementation
4	Maintenance Irrigation Schemes	Number of irrigation schemes and rehabilitated	6 Atera, Klige, Labori, Ongom, Olweny and Odina	6	1	5	Partially Achieved	Insufficient budge release by MFPED
5	Development of Aquaculture parks	Number of aquaculture parks established	2 (Apac and Mwena)	2	-	2	Not achieved	Long process of land acquisition derailed the process of setting up the Aqua parks
6	Provide Agricultural inputs -Fish seeds	Number of fish fingerings distributed to farmers	12,753,439	12,753,439	11,245,758	1,507,681	Partially Achieved	Insufficient release of funds by MFPED
7	Regulate fishing activities	Number of Fisheries and other regulatory activities Licenced	144,500	144,500	151,324	-6,824	Fully achieved	N/A
8	Enforce regulations	Number of enforcement operations undertaken	3,000	3,000	3,150	-150	Fully achieved	N/A
9	Control water weeds	Area of Weed and water hyacinth control coverage	2,000ha	2,000	1,200	800	Partially Achieved	Insufficient release of funds by MFPED
10	Provision of Animal infrastructure equipment	No. of quarantine stations and holding grounds constructed	6 (Ruhemere, Nshara, Lusenke, NEC Katonga, Kyankwanzi NALI and Maruzi	6	2	4	Partially Achieved	Insufficient release of funds by MFPED
11	Facilitate disease surveillance	Animal No. of cattle crushes	Disease and vector surveillance and control.	72	72	-	Fully achieved	N/A
12	Provision of Animal marketing infrastructure	Construction of 12 Livestock markets, 12 sheds, 3 auction grounds and 3 border/check points in the project area.	30	30	-	Fully achieved	N/A	

No	Strategic goal/objective	Performance Indicator (KPI)	Planned activity/output	Target by time of audit (A)	Actual performance by time of audit (B)	Variance C = (B-A)	Audit Comment	Management response
13	Control livestock diseases to ensure that communicable diseases are managed	No. of animal Vaccines procured	20,550,000	20,550,000	7,480,880	13,069,120	Partially Achieved	Insufficient release of funds by MFPED
14	Regulate activities	Number of doses of vaccines procured			5,710	5,848	-138	Fully achieved
15	Crop pests and disease control regulatory strengthening	Animal premises registered	No. of Cattle traders Licenses procured and issued	950	1,121	-171	Fully achieved	N/A
16	Agro chemicals dealer premises registered	Agro chemicals dealer premises registered	No. of Agro chemicals dealer premises registered					N/A
17	Train staff in pest surveillance diagnostics	Train staff in pest and diagnostics	No. of staff trained in pest surveillance, diagnostics and control	1,650	1,825	-175	Fully achieved	N/A
18	Facilitate demonstration sites	farmer facilitation	No. of farmer demonstration sites by commodity	4,550	5,625	-1,075	Fully achieved	N/A
	Recruit and facilitate extension workers	extension workers farmers	Ratio of extension workers to farmers	1:500	1:1,800		Partially Achieved	Insufficient release of funds by MFPED

APPENDIX II: Budget Performance (Implementation of the approved budget)

Programme/ Project (A)	Sub program me	No Output (B)	Activities (C)	Activi ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (I)	Variance (K)	Causes for the variances (F)	Audit Conclusi on		
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	1	Output: 03 Improving Value addition and market Access	>Procure 142,074 cashew nut seedlings and distributed to the different farmers in 28 districts along the cattle corridor. >Hold 2 stakeholders engagement meeting with the Uganda Cashew nuts producer's association >Carry out 4 supervision and monitoring visits to the 28 districts	3	>Procure 500,000 cashew nut seedlings and distributed to the different farmers in 28 districts along the cattle corridor. >Hold 2 stakeholders engagement meeting with the Uganda Cashew nuts producer's association >Carry out 4 supervision and monitoring visits to the 28 districts	2,000,000	2,000,000	1,000,000	999,509	>Procured 142,074 cashew nut seedlings >Held 2 stakeholders engagement meeting >Carried out 4 supervision and monitoring visits	357,926 cashew nut seedlings not procured	Insufficien t funds release	Partially implement ed
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	2	Output: 04 Monitoring and evaluating the activities of the sector	>Conduct 4 Inspection, support Supervision of MAAIF programmes, projects and standards in District Production Departments; >Conduct Personnel audit of staff at 54 District Production Departments, >Recruitment of the extension workers at 60 district local governments monitored and supervised. >Recruitment of the extension workers at 60 district local governments monitored and supervised.	3	>Conduct 4 Inspection, support Supervision of MAAIF programmes, projects and standards in District Production Departments; >Conduct Personnel audit of staff at 54 District Production Departments, >Recruitment of the extension workers at 60 district local governments monitored and supervised.	201,000	201,000	157,000	156,967	>Conducted 4 Inspections >Conducted Personnel audit of staff at 54 Departments, >Supervised and monitored the Recruitment of extension workers at 45 districts	>Supervision of the recruitment of extension workers in 15 district Local Governments not conducted	Insufficien t release of funds by MFPED	Partially implement ed
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	3	Output: 05 Creating and Enabling environe ment for Agriculture	>MAAIF land surveying and Titling both at the headquarters and 10 districts.	1	>MAAIF land surveying and Titling both at the headquarters and 10 districts.	243,750	243,750	206,588	206,588	>MAAIF land surveying and Titling both at the headquarters and 8 districts conducted	MAAIF land surveying and titling not carried out in 2 districts	Insufficien t release of funds by MFPED	Partially implement ed

Programme/ Project (A)	Sub program me	No	Output (B)	Activities (C)	Activities (C)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000)' (F)	Revised budget UGX ('000)' (G)	Amount released UGX ('000') (H)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on
49: Policy Plannin g and Suppor t Service	Project:00 76 Support for Institution al Develop ment	4	Output: 07 Monitoring & Evaluation	>Support activities to improve knowledge management among farmers and extension workers at the district and sub counties (ring fenced budget item)	1	>Conduct three knowledge management workshops of Agriculture Extension Workers in the Eastern and Central regions.	1,000,000	1,000,000	926,000	>Conducted three knowledge management workshops	0	0	Fully implement ed
49: Policy Plannin g and Suppor t Service	Project:00 76 Support for Institution al Develop ment	5	Output: 20 Records Manage ment Services	>Support MAAIF public relation officer and media interactions (ring fenced budget item).	2	>Support quarterly MAAIF public relation officer and media interactions (ring fenced budget item). >Organize 8 media press conferences on food nutrition and security >Print 1,000 assorted media advertisements and branding documents	600,000	600,000	562,000	>Supported MAAIF public relation officer and media interactions >Organized 7 media press conferences on food nutrition and security >Printed 1,000 assorted media	0	Insuffici ent release of funds by MFPEd	Partially implement ed
49: Policy Plannin g and Suppor t Service	Project:00 76 Support for Institution al Develop ment	6	Output: 51 Secondme nt for MAAIF staff in Rome	>Provide quarterly logistical support to the Office of the Agriculture Attaché in Rome quarterly (Ring fenced Budget item)	1	Salaries for 3 staff and quarterly facilitation (rental accommodation, fuel and office supplies)	600,000	600,000	599,996	Salaries for 3 staff and quarterly facilitation (rental accommodation, fuel and office supplies)	0	0	Fully implement ed

Programme/ Project (A)	Sub program me	No Output (B)	Activities (C)	Activi ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000') (F)	Revised budget UGX ('000') (G)	Amount released UGX ('000') (H)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances (L)	Audit Conclusi on
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	7	Output: 72 > National Animal Disease Diagnostic Epidemiological Centre (NADDEC) phase two phase two buildings rehabilitated and renovated.; >One stop centre renovated t MAAIF head quarter building >Wandegeya Stores and fence buildings renovated.	3	>National Animal Disease Diagnostic Epidemiological Centre (NADDEC) phase two buildings rehabilitated and renovated; >One stop centre renovated t MAAIF head quarter building >Wandegeya Stores and fence buildings renovated.	995,000	995,000	948,750	948,750	0	Fully implemen ted	
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	8	Output: 77 > Support and coordination of setting up of regional bulking and processing centres so as to promote agro-industrialization (ring fences budget item)	3	> Hold 8 stakeholders engagement meetings >Validation of 625 agro processing and marketing sites >Procured 6 sets of four maize milling machines and livestock shade machines	4,000,000	4,000,000	1,053,481	1,053,481	> Held 4 stakeholders engagement meetings >Validation of 325 agro processing and marketing sites Procured 6 sets of machines	Insuffici ent release of funds by MFPEd	Partially implemen ted
49: Policy Plannin g and Suppor t Service s	Project:00 76 Support for Institution al Develop ment	9	Output: 79 Acquisition of Other Capital Assets	1	Pay tax contributions for 3 Motor vehicles for SASAKAWA Global 2000 arising out of MOUs with MAAIF	300,000	300,000	250,000	250,000	Paid tax contributions for 3 Motor vehicles for SASAKAWA Global 2000	0	Fully implemen ted

Programme/ Project (A)	Sub program me	No Output (B)	Activi ties (C)	Activities (C)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (I)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on
05: Agricul tural Infrast ructure 'Mech anizatio n & Water for Agricul tural Produc tion	Project:13 23 The Project on Irrigation Scheme Develop ment in Central and Eastern Uganda (PISD)-	10	Output: 04 Monitoring and evaluating the activities of the sector	>3 District Project Coordination Committees (DPCCs), Project Area Coordination Committees >Conduct 4 Monitoring field activities the implementation of project activities >Sensitize, train and form 20 irrigation water user associations to aid management of the irrigation scheme	3	200,000	200,000	168,000	168,000	>3 District Project Coordination Committees engaged > Conducted 4 Monitoring field activities >Sensitized, trained and formed 20 irrigation water user associations	0	Fully implemen ted
05: Agricul tural Infrast ructure 'Mech anizatio n & Water for Agricul tural Produc tion		11	Output: 82 Construct on of irrigation schemes	>Support activities of 2 baseline surveys, >Consultancy procurement, stakeholder consultations, contract management > 2 Resettlement Action Plan studies and implementation undertaken; >2 Environment Management Plans developed. >2 Detailed Designs completed, for Atari and Sironko irrigation schemes	4	1,500,800	1,500,800	1,300,000	1,300,000	>Supported activities of 2 baseline surveys > 2 Resettlement Action Plan studies undertaken; >2 Environment Management Plans developed. >2 Detailed Designs completed >2 Environment Management Plans developed. >2 Detailed Designs completed, for Atari and Sironko irrigation scheme	0	Fully implemen ted

Program name/ Project (A)	Sub program me	No Output (B)	Activities (C)	Activities (c)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000') (F)	Revised budget UGX ('000') (G)	Amount released UGX ('000') (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusion (M)	
										K = (J-E)			
49: Policy Planning and Support Service	Project:13 27 National Farmers Leadership Center (NFLC)	12	Output: 06 Institutional Development in Agricultural Sector	>Conduct four capacity building activities of staff at NFLC >Undertake 3 Monitoring and supervision of implementation of activities at National Farmers Leadership Center (NFLC) >Quarterly facilitation of coordination/operational costs for the NFLC; >Undertake 3 comprehensive training of farmers and their leaders on mind-set change especially women and youth	4	1,250,000	1,250,000	870,000	847,685	>Conducted two capacity building activities >Undertook 2 Monitoring and supervision of implementation of activities >Quarterly facilitation of coordination/operational costs for the NFLC; >Undertake 2 comprehensive training of farmers and their leaders on mind-set change	2 capacity buildings, 1 monitoring activity, 1 comprehensive training and 2 quarterly facilitation	Insufficient release of funds by MFPED	Partially implemented
49: Policy Planning and Support Service	Project:13 27 National Farmers Leadership Center (NFLC)	13	Output: 79 Acquisition of Other Capital Assets	>Procure Assorted Farm tools and equipment. >Greenhouses procured and established at Kampiringisa National Farmers Leadership Centre (NFLC). >2 Irrigation system/network for the model farm at Kampiringisa National Farmers Leadership Centre (NFLC) installed. >Livestock unit maintained (feed stocks , farm inputs, Drugs, materials and casual labour procured)	4	400,000	400,000	350,000	350,000	>Procured 550 kgs of fertilizer, 44ltrs of herbicides and 30lts of pesticides >Greenhouses procured and established at Kampiringisa National Farmers Leadership Centre (NFLC). >2 Irrigation system/network for the model farm at Kampiringisa National Farmers Leadership Centre (NFLC) installed. >Facilitate 16 casual labourers to maintain the livestock units	Greenhouses not procured and established at Kampiringisa National Farmers Leadership Centre (NFLC).	Insufficient funds released by mfPED	Partially implemented
49: Policy Planning and Support Service	Project:13 27 National Farmers Leadership Center (NFLC)												

Programme Project (A)	Sub programme (B)	No	Output (B)	Activities (C)	Planned Target for the Financial year (E)	Activites (F)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) (K = (J-E))	Causes for the variances	Audit Conclusion
49: Policy Planning and Support Services	Project:13 28 Support to Agriculture Training Institutions	14	Output: 05 Creating and Enabling environment for Agriculture	>Undertake supervision activities at Bukalasa Agricultural College. >Conduct Administrative meetings to assess the performance of the training college	2	>Undertake 4 supervision activities at Bukalasa Agricultural College. >Conduct 4 Administrative meetings to assess the performance of the training college	300,000	300,000	272,489	272,400	>Undertook 4 supervision activities at Bukalasa Agricultural College. >Conducted 4 Administrative meetings	0	Fully implemented
49: Policy Planning and Support Services	Project:13 28 Support to Agriculture Training Institutions	15	Output: 06 Institutional Development In Agriculture Sector	> Undertake supervision of activities at Fisheries Training Institute. >Conduct quarterly Administrative meetings to assess the performance of the training institute >Provide logistical support for the daily running of the institute quarterly (fuel, stationery, welfare and utilities)	3	> Undertake 4 supervision of activities at Fisheries Training Institute. >Conduct 4 Administrative meetings to assess the performance of the training institute >Provide logistical support for the daily running of the institute quarterly (fuel, stationery, welfare and utilities)	310,000	310,000	277,500	277,500	>Undertook 3 supervision activities at Fisheries Training Institute. >Conducted 3 Administrative meetings >Provided logistical support for the daily running of the institute quarterly (fuel, stationery, welfare and utilities)	1	Partially implemented
49: Policy Planning and Support Services	Project:13 28 Support to Agriculture Training Institutions	16	Output: 72 Government Buildings and Administrative Infrastructure	>Construct perimeter fence at FTI >Student's 1 dormitory construct and 2 staff houses	2	>Construct perimeter fence at FTI >Student's 1 dormitory construct and 2 staff houses	447,000	447,000	440,000	440,000	>Constructed perimeter fence at FTI >Student's 1 dormitory constructed and 2 staff houses renovated	0	Fully implemented
49: Policy Planning and Support Services	Project:13 28 Support to Agriculture Training Institutions	17	Output: 79 Acquisition of Other Capital Assets	>Renovated and maintained structure at Fisheries Training Institute and Bukalasa Agricultural College	1	>Renovate and maintain 4 staff houses and 1 dormitory at Fisheries Training Institute and Bukalasa Agricultural College	447,000	447,000	447,000	447,000	>Renovated and maintained 4 staff houses and 1 dormitory at Fisheries Training Institute and Bukalasa Agricultural College	0	Fully implemented

Programme/ Project (A)	Sub program me	No	Output (B)	Activities (C)	Planned Target for the Financial year (E)	Activi ties (F)	Budgeted amount UGX ('000') (G)	Revised budget UGX ('000') (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusi on (M)		
							Amount Spent UGX ('000') (I)	K = (J-E)						
02: Animal Resour ces	Project:13 30 Livestock Diseases Control Project Phase 2	18	Output: 03 Promotion of Animals and Animal Products	>Procure 800 tons of mulberry cuttings >Conduct 20 surveys on mulberry and silk worm pest and disease in 45 districts >Promote 11 Mulberry and silkworm pests and diseases situation and preventive measures >Disseminate Sericulture information technology to farmers and stakeholders in 24 districts at Kawanda. >Mulberry and silkworm pests and diseases situation and preventive measures >Sericulture information technology disseminated >Viable silk worms egg parent lines	5	>Procure 800 tons of mulberry cuttings >Conduct 20 surveys on mulberry and silk worm pest and disease in 45 districts >Promote 11 Mulberry and silkworm pests and diseases situation and preventive measures >Disseminate Sericulture information technology to farmers and stakeholders in 24 districts at Kawanda. >Provide 10 Viable silk worms egg parent lines at the National Sericulture Centre in Kawanda..	150,000	150,000	125,000	125,000	Procured 800 tons of mulberry cuttings and distributed >Conducted surveys on mulberry and silk worm pest >11 Mulberry and silkworm pests and diseases situation and preventive measures promoted in the 45 districts >Sericulture information technology disseminated to farmers and stakeholders at Kawanda in 24 districts >10 Viable silk worms egg parent lines provided	0	0	Fully implement ed

Programme/ Project (A)	Sub program me	No .	Output (B)	Activities (C)	Activities (C)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (I)	Variance (K) K= (J-E)	Causes for the variances (F)	Audit Conclusi on	
02: Animal Resources	Project:13 30 Livestock Diseases Control Project Phase 2	19	Output: 05 Vector and disease control measures	>Procure 3,011,000 dozes of FMD vaccines >Conduct 3 mass sensitization and awareness campaigns >Conduct 10 radio and TV talk shows to create awareness >Support districts to carry out FMD vaccination in 53 affected districts >Conduct 3 mass sensitization and awareness creation on control of FMD, CBPP, PPR and other diseases. >Backstop 30 District staff on disease control guidelines >Conduct 10 radio and TV talk shows to create awareness of major epidemic animal diseases and vectors >4 Field investigations of acaricide use & resistance in the Country conducted >Conduct 4 Technical back up awareness campaigns	5	>Procure 3,011,000 dozes of FMD vaccines >Conduct 3 mass sensitization and awareness campaigns >Conduct 10 radio and TV talk shows to create awareness >Support districts to carry out FMD vaccination in 53 affected districts >Conduct 3 mass sensitization and awareness creation on control of FMD, CBPP, PPR and other diseases. >Backstop 30 District staff on disease control guidelines >Conduct 10 radio and TV talk shows to create awareness of major epidemic animal diseases and vectors >4 Field investigations of acaricide use & resistance in the Country conducted >Conduct 4 Technical back up awareness campaigns	8,965,000	8,109,000	7,961,500	7,931,382	Procured 3,011,000 dozes of vaccines >Conducted 3 mass sensitization Campaigns >Conducted 10 radio and TV talk shows to create awareness >4 Field investigations of acaricide use & resistance in the Country conducted >Conducted 4 Technical back up awareness campaigns	0	0	Fully implemen ted

Programme/ Project (A)	Sub- program me	No. .	Output (B)	Activities (C)	Activi- ties (E)	Planned target for the Financial year (E)	Budgeted amount UGX ('000') (F)	Revised budget UGX ('000') (G)	Amount released UGX ('000') (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusi- on		
02: Animal Resour- ces	Project:13 30 Livestock Diseases Control Project Phase 2	20	Output: 06 Improved market access for livestock and livestock products	>Support 2 disease control activities in the Basongola pastoral communities of Kasese and Bunyangabba districts such as Vaccination of animals against FMD, PPR and CBPP >Conduct three Sensitization activities of Basongola Pastoral Farmers on Quarantine restrictions and animal movement control	2	>Support 2 disease control activities >Conduct three Sensitization activities	295,318	295,318	295,318	295,318	0	>Supported 2 disease control activities >Conducted three Sensitization activities	0	Fully implement- ed	
02: Animal Resour- ces	Project:13 30 Livestock Diseases Control Project Phase 2	21	Output: 09 Vector and disease control in priority animal commodi- ties	>Maintained the existing cold chains at NADDEC >Procured assorted laboratory kits, equipment and consumables for NADDEC and 8 regional labs >Procured 1,500,000 doses of CBPP, PPR and Rabies and distributed to them countrywide.	3	>Quarterly Maintenance the existing cold chains at NADDEC >Procured assorted laboratory kits, equipment and consumables for NADDEC and 8 regional labs >Procured 1,500,000 doses of CBPP, PPR and Rabies and distributed to them countrywide.	9,036,698	8,192,698	7,892,538	7,892,538	0	>Procured assorted laboratory kits, equipment and consumables for NADDEC and 8 regional labs >Procured 1,500,000 doses of CBPP, PPR and Rabies	>Maintained the existing cold chains at NADDEC quarterly	Insuffici- ent release of funds by MFPEP	Partially implement- ed

Programme/ Project (A)	Sub program me	No	Output (B)	Activities (C)	Activ ities	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) K= (J-E)	Causes for the variances	Audit Conclusi on
05: Agricul tural Infrast ructure	Project:13 57 Improving Access and Use of Agricultura l Equipment and Mechanisa tion & Water for Agricul tural Produc tion	22	Output: 01 Policies, laws, guidelines, plans and strategies	Output: 01 Provide logistical support to the running and maintenance of Irrigation Schemes of Mubuku, Doho, Odina >Support the operations of the new Regional Mechanisation Centre of Buwama and Agwata	2	>Payment for salaries for 60 project staff, provide quarterly logistical support for maintenance of the irrigation schemes.	2,500,000	2,500,000	2,306,748	2,292,254	>Payment for salaries for 60 project staff, provide quarterly logistical support for maintenance of the irrigation schemes.	0	Fully implemen ted

Programme/ Project (A)	Sub program me	No. output (B)	Activities (C)	Activi ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on	
05: Agricultural Infrastructure, Mechanization & Water for Agricultural Production	Project:13 57 Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	23	Output: 04 Monitoring and evaluating the activities of the sector	>Capacity building of MAAIF staff >Develop Standard drawings, prefeasibility studies >Monitoring and evaluating of the utilization of the agricultural equipment in Local Government	4 >Train 20 MAAIF engineers on basic maintenance, management, identification and safety operation of the heavy earth moving equipment quarterly.	215,000	215,000	121,000	120,964	>Train 10 MAAIF engineers on basic maintenance, management, identification and safety operation of the heavy earth moving equipment quarterly. >Supervision and evaluation of the 300 valley tanks/dams and 5000 ha farm land bush cleared >Undertake 3 Supervisory field visits for the construction works in the Agwata and Buwama regional mechanisation centres.	-10,036	Insufficient funds realised	Partially implemented
05: Agricultural Infrastructure, Mechanization & Water	Project:13 57 Improving Access and Use of Agricultural Equipment	24	Output: 05 Creating and Enabling environment for Agriculture	>Provide logistical support and maintenance of the 60 project staff and rehabilitation and equipping of two mechanization centres >Test and certify 20 categories of agriculture equipment and machinery units of responsive model series	2 >Undertake 4 Supervisory field visits for the construction works in the Agwata and Buwama regional mechanisation centres. >Provide logistical support and maintenance of the 60 project staff and rehabilitation and equipping of two mechanization centres >Test and certify 20 categories of agriculture equipment and machinery units of responsive model series	1,584,364	1,584,364	1,505,000	1,448,518	0	0	Fully implemented	

Programme/ Project (A)	Sub program me	No	Output (B)	Activities (C)	Activi ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (I)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on
05: Agricul tural Infrast ructure 'Mech anizatio n & Water	Project:13 57 Improving Access and Use of Agricultur al Equipment	25	Output: 72 Governme nt Buildings and Administra tive Infrastruct ure	>Provide maintenance for the Namalele Agriculture Mechanical Center and Workshop on a quarterly basis	1	>Provide maintenance 60 Heavy equipment units at Namalele Agriculture Mechanical Center and Workshop on a quarterly basis	500,000	500,000	500,000	>Provided maintenance 60 Heavy equipment units at Namalele Agriculture Mechanical Center and Workshop on a quarterly basis	0	0	Fully implemen ted
05: Agricul tural Infrast ructure 'Mech anizatio n & Water	Project:13 57 Improving Access and Use of Agricultur al Equipment	26	Output: 77 Purchase of Specialised Machinery & Equipment	>Procure heavy earth moving equipment (earth moving) equipment; Hydraulic excavators, Rigs, multipurpose bulldozers, Chain/Wheel Loaders, Water Bowzers, Dump Trucks, Tandem Rollers, Low Bed) for Kiriyandongo and Mbale regional mechanisation centre	1	>Procure 4 heavy earth moving equipment; test and certify 16 new agricultural machinery	9,381,836	9,381,836	9,381,836	>Procured 4 heavy earth moving equipment; tested and certified 16 new agricultural machinery	0	0	Fully implemen ted
05: Agricul tural Infrast ructure 'Mech anizatio n & Water	Project:13 57 Improving Access and Use of Agricultur al Equipment	27	Output: 82 Construct on of irrigation schemes	>Undertake engineering designs for 20 mechanization sites, 10 mechanization centres, 100 drawing and engineering water harvesting facilities; road opening 90 farm access roads; improve 100 farm access roads	1	>Undertake engineering designs for small-scale irrigation schemes basing on water catchment areas in districts in accordance with the water catchment maps	21,500,00 0	19,600,00	9,723,988	>Undertook engineering designs for 7 mechanization sites, 4 mechanization centres, 46 drawing and engineering water harvesting facilities; road opening 115 access roads and improved 489 roads	6,988	6,988	Partially implemen ted
05: Agricul tural Infrast ructure 'Mech anizatio n & Water	Project:13 57 Improving Access and Use of Agricultur al Equipment												

Programme/ Project (A)	Sub- program me	No.	Output (B)	Activities (C)	Activi- ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000') (F)	Revised budget UGX ('000') (G)	Amount released UGX ('000') (H)	Achieved Target (J)	Variance (K) K= (J-E)	Causes for the variances	Audit Conclusi- on	
05: Agricul- tural Infrast- ructure 'Mechaniza- tion & Water	Project:13 57 Improving Access and Use of Agricultural Equipment	28	Output: 83 Valley Tank Constructi- on (livestock)	>Construction of valley dams in water-stricken areas and drought affected areas using MAAIF equipment and outsourcing where possible. 45% of the beneficiaries will be youth and women	1	Construct 300 valley dams in water stricken areas and bush clearing 5,000 ha of farmland	10,160,00 0	10,160,000	10,100,000	10,100,000	0	0	Fully implement- ed	
02: Animal Resour- ces	Project:13 58 Meat Export Support Services	29	Output: 01 Policies, laws, guidelines, plans and strategies	>Conduct 4 disease surveillance exercises >Conduct 4 farmer mobilization workshop on beef cattle production. This workshop involved 80 farmers >Carry out 4 Field Missions to the established Holding Grounds and Quarantine Stations >Pay salaries of 20 staff >Train 200 farmers in Artificial insemination in the central region >Conduct 2 FMD and CBPP disease surveillance	6	>Conduct 4 disease surveillance exercises >Conduct 4 farmer mobilization workshop on beef cattle production. This workshop involved 80 farmers >Carry out 4 Field Missions to the established Holding Grounds and Quarantine Stations >Pay salaries of 20 staff >Train 200 farmers in Artificial insemination in the central region >Conduct 2 FMD and CBPP disease surveillance	849,600	849,600	738,600	662,240	>Conducted 4 disease surveillance exercises >Conducted farmer mobilization workshop on beef cattle production. >Paid salaries of 20 staff >Trained 200 farmers in Artificial insemination >Conducted 2 FMD and CBPP disease surveillance	0	0	Fully implement- ed
02: Animal Resour- ces	Project:13 58 Meat Export Support Services	30	Output: 05 Vector and disease control measures	>Conduct 4 Disease Control and Quarantine Services >Procure cattle identified and data	4	>Conduct 4 Disease Control and Quarantine Services >Procure cattle identified and data	364,028	364,028	200,000	200,000	0	>Conducted 4 Disease Control and Quarantine Surveillances	Fully implement- ed	

Programme Project Name (A)	Sub programme (B)	No. Output (B)	Activities (C)	Planned Target for the Financial year (E)	Activ ities (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusion (M)
K = (J-E)												
02: Animal Resources	Project:13 Meat Export Support Services	31	Output: 06 Improved market access for livestock and livestock products	identified and data captured into database >Procure Assorted Laboratory equipment and reagents procured >undertake Disease control and quarantine services for the animal destined for slaughter houses for beef exports	captured into database >Procure Assorted Laboratory equipment and reagents procured >undertake Disease control and quarantine services for the animal destined for slaughter houses for beef exports	900,000	1,000,000	900,000	>Supported activities of Export goat breeding program with private partners.	0	Fully implemented	
02: Animal Resources	Project:13 Meat Export Support Services	32	Output: 07 Promotion of priority animal products	>Purchase slaughter grade animals and assorted drugs to restock Government Farms.	>Purchase 450 gade animals for NALI Farm. >Procure 100 sets of meat inspection equipment	3,683,750	3,683,750	2,800,000	>450 gade animals purchased for NALI Farm. >52 sets of meat inspection equipment procured	48 sets of meat inspection equipment not procured	Insufficient release of funds	Partially Implemented

Programme/ Project (A)	Sub program me	No.	Output (B)	Activities (C)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusi on	
02: Animal Resources	Project:13 58 Meat Export Support Services	33	Output: 79 Acquisition of Other Capital Assets	> Maintenance of the 2 constructed animal holding grounds. > Procure and promoted appropriate on-farm labour and energy saving technologies of dairy and beef preservation and presentation in areas that are of the national grid that promote value addition.	2	500,000	500,000	450,000	450,000	> Maintenance of the 2 constructed animal holding grounds.	>Appropriate on-farm labour and energy saving technologies not procured.	Partially implemented	
02: Animal Resources	Project:13 58 Meat Export Support Services	34	Output: 80 Livestock Infrastructure Construction	> To construct, equip and operate 2 holding grounds in Nshaara and Ruhengyere	1	11,010,40 0	11,010,40 0	5,802,480	5,802,480	> Construction of Ruhengyere Holding Ground and Quarantine Station is ongoing. completion rate is at 40%	>Construction of Nshaara was not undertaken	Partially implemented	
04: Fisheri es Resources	Project:13 65 Support to Sustainabl e Fisheries Development Project	35	Output: 01 Policies, laws, guidelines, plans and strategies	>Facilitate Fisheries inspectors to undertake day today activities and enforcement at Malaba, Busia, Busia, Elegu, Kampala, Entebbe International Airport, Mpondo, Katuna and Mutukula >Set up/gazette fish Conservation sites on water bodies >Support 5 activities/studies to preserve fish species in the major water bodies (Ring fenced budget item)	3	1,000,000	1,000,000	600,000	600,000	>Facilitate 10 Fisheries inspectors to undertake day today activities and enforcement >Set up/gazette 50 fish Conservation sites on water bodies >Support 5 activities/studies to preserve fish species in the major water bodies (Ring fenced budget item)	0	0	Fully implemented

Programme/ Project Name/ Project (A)	Sub- program me	No.	Output (B)	Activities (C)	Activi- ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances (L)	Audit Conclusi- on (M)
												K = (J-E)	
04: Fisheri- es Resour- ces	Project:13 65 Support to Sustainabl- e Fisheries Develop- ment Project	36	Output: 02 Fisheries Quality Assurance and standards	>Procure Fish vessel plates >Provide logistical support to 60 upcountry and boarder post fish inspectors (Ring fenced budget item)	2	>Procure 4,000 Fish vessel plates >Provide logistical support to 60 upcountry and boarder post fish inspectors (Ring fenced budget item)	1,862,088	1,862,088	1,750,300	1,750,299	>Procured 4,000 Fish vessel plates >Provided logistical support to 60 upcountry and boarder post	0	Fully implemen- ted
04: Fisheri- es Resour- ces	Project:13 65 Support to Sustainabl- e Fisheries Develop- ment Project	37	Output: 04 Promotion of sustainabl- e fisheries	>Facilitate the operations of the Fisheries Protection Force (FPF) >Support fisheries regulation activities by the Department of Fisheries Regulation and quality assurance (ring fenced budget item) >Support the operations and running of the project by the Project coordination Unit	3	> Facilitate 750 operations of the Fisheries Protection Force (FPF) >Support 4 quarterly fisheries regulation activities by the Department of Fisheries Regulation >Support 4 quarterly operations and running of the project by the Project coordination Unit	2,915,000	2,915,000	2,888,250	2,858,112	> Facilitated 750 operations of the Fisheries Protection Force (FPF) >Support 4 quarterly fisheries regulation activities by the Department of Fisheries Regulation >Support 4 quarterly operations and running of the project by the Project coordination Unit	0	Fully implemen- ted
04: Fisheri- es Resour- ces	Project:13 65 Support to Sustainabl- e Fisheries Develop- ment Project	38	Output: 06 Improved market access for livestock	>Clearance of 110acres of heavy moving masses of the kaliba weed and maintenance of heavy earth moving equipment	1	>Clearance of 110acres of heavy moving masses of the kaliba weed and maintenance of heavy earth moving equipment	2,000,000	2,000,000	1,525,000	1,524,970	>Clearance of 45acres of heavy moving masses of the kaliba weed and maintenance of heavy earth moving equipment	65 acres of heavy moving masses	Insuffici- ent funds released

Programme/ Sub- projec t/me	No. (A)	Output (B)	Activities (C)	Activi ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on	
04: Fisher ies Resour ces	Project:13 65 Support to Sustainabl e Fisheries Developmen t Project	39	Output: 83 Fisheries Infrastruct ure Construct ion	> 4 supervision visits on the landing sites >Recall and complete and operationalize the 2 unfinished fish handling infrastructure left behind by Fisheries Development Project in Bushenyi and Kagwaala.	2	> 4 supervision visits on the landing sites >Recall and complete and operationalize the 2 unfinished fish handling infrastructure left behind by Fisheries Development Project in Bushenyi and Kagwaala.	462,000	462,000	460,000	460,000	> 4 supervision visits on the landing sites undertaken >Completed unfinished landing sites in Bushenyi, Kyind and Kagwaala.	0	Fully implement ed
01: Crop Resour ces	Project:13 86 Crop pests and diseases control phase 2	40	Output: 02 Quality Assurance systems along the value chain	>15 pest and disease control guides >300 Crop pest and disease control policies, strategies and MAAIF documents printed and disseminated >Review and update 20 pest and disease diagnostic laboratory protocols and procedures and disseminate to the stakeholders >Review and update 20 Pest and disease diagnostic laboratory protocols and procedures and disseminate to the stakeholders >Review and update the National Fall Army Worm control strategy	4	>Review 15 pest and disease control guides >Disseminate 300 Crop pest and disease control policies, strategies and MAAIF documents printed and disseminated >Review and update 20 pest and disease diagnostic laboratory protocols and procedures and disseminate to the stakeholders >Review and update the National Fall Army Worm control strategy	1,100,000	957,000	956,943	>8 pest and disease control guides not reviewed >5 pest and disease diagnostic lab protocols and procedures not reviewed >Reviewed and updated 15 Pest and disease diagnostic laboratory protocols >Review and update the National Fall Army Worm control strategy	Insufficien t release of funds by MFPED	Partially implement ed	

Programme/ Project (A)	Sub program me	No .	Output (B)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000') (F)	Revised budget UGX ('000') (G)	Amount released UGX ('000') (H)	Amount Spent UGX ('000') (I)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on
01: Crop Resour ces	Project:13 86 Crop pests and diseases control phase 2	41	Output: 04 Crop pest and disease control measures	>Procure 100 sets of Personal protective gear for use in demonstration during control of pests and diseases >Train 120 Local Government staff >Procure 200 Pheromone traps for area wide monitoring and management of fruit flies >Procure 2000 Kgs/liters of fungicides and 1,000 liters of insecticides for demonstration on control of citrus and mango diseases >Procure 50 motorized and 100 manual knapsack spray pumps for demonstration on management of pests and diseases of fruits in eastern and central Uganda procured >80 MAAIF staff trained >Conduct capacity building 100 local government staff on operationalization of mobile plant clinic	7	>Procure 100 sets of Personal protective gear for use in demonstration during control of pests and diseases >Train 120 Local Government staff >Procure 200 Pheromone traps for area wide monitoring and management of fruit flies >Procure 2000 Kgs/liters of fungicides and 1,000 liters of insecticides for demonstration on control of citrus and mango diseases >Procure 50 motorized and 100 manual knapsack spray pumps for demonstration on management of pests and diseases of fruits in eastern and central Uganda procured >80 MAAIF staff trained >Conduct capacity building 100 local government staff on operationalization of mobile plant clinic	500,000	500,000	268,500	246,030	>50 sets of Personal protective gear >60 Local Government staff trained >Procured 100 Pheromone traps for area wide monitoring and management of fruit flies >Procured 1000 Kgs/liters of fungicides and 1,000 liters of insecticides >Procure 25 motorized and 50 manual knapsack spray pumps for demonstration >Conduct capacity building 100 local government staff	>50 sets of Personal protective gear >60 Local Government staff not trained >100 Pheromone traps for area wide monitoring and management of fruit flies not procured >25 motorized and 50 manual knapsack spray pumps >Procure 25 motorized and 50 manual knapsack spray pumps for demonstration >Conduct capacity building 100 local government staff on operationalization of mobile plant clinic	Insufficien t release of funds by MFPED	Partially implement ed

Programme/ Project Name (A)	Sub program me	No .	Output (B)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on	
												K = (J-E)		
01: Crop Resour ces	Project:13 86 Crop pests and diseases control phase 2	42	Output: 09 Control of pest and diseases in priority commodity communiti es	>Procure 3,000 liters of approved bio pesticides and botanicals >Procure 5,000 liters of Profenofos 40% >Procure 500 Soil testing kits for soil nutrient analysis >Surveillance and control of 11 pests and diseases in at least 80 districts	4	>Procure 3,000 liters of approved bio pesticides and botanicals >Procure 5,000 liters of Profenofos 40% >Procure 500 Soil testing kits for soil nutrient analysis >Surveillance and control of 11 pests and diseases in at least 80 districts	608,997	608,997	450,000	3	>Procured 2,000 liters of approved bio pesticides and botanicals >Procured 4,000 liters of Profenofos 40% >Procured 400 Soil testing kits >Surveillance and control of 11 pests and diseases in at least 40 districts conducted	>1,000 liters of approved bio pesticides >1,000 liters of Profenofos 40%	Insuffici ent release of funds by MFPED	Partially implement ed
01: Crop Resour ces	Project:13 86 Crop pests and diseases control phase 2	43	Output: 76 Purchase of Office and ICT Equipment , including Software	>Procure 12 tablets for use in crop pests and disease diagnostics and surveillance activities >Procure Four laptop and 4 desktop computers	2	>Procure 12 tablets for use in crop pests and disease diagnostics and surveillance activities >Procure Four laptop and 4 desktop computers	353,000	353,000	100,000	99,000	>Procured 8 tablets for use in crop pests and disease diagnostics and surveillance activities	>Four laptop and 4 desktop computers not procured	Insuffici ent release of funds by MFPED	Partially implement ed

Programme/Project Name	Sub programme	No.	Output (E)	Activities (C)	Activites	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) K= (J-E)	Causes for the variances	Audit Conclusion	
49: Policy Planning and Support Services	Project:14 11. The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project	44	Output: 05 Creating and Enabling environment for Agriculture	>Collect Agriculture production and marketing data effectively from 80 districts >Facilitated the collection of data on livelihood zones, rainfall amounts, temperature, humidity and farming systems from local government, departments and agencies for updating the Agriculture Zoning Strategy. in 60 districts >Facilitate 8 field visits for collection of agricultural statistics for the fisheries and rice performance assessment across the country	3	>Collect Agriculture production and marketing data effectively from 80 districts >Facilitated the collection of data on livelihood zones in 60 districts >Facilitate 8 field visits for collection of agricultural statistics	1,000,000	1,000,000	1,000,000	1,000,000	0	>Agriculture production and marketing data effectively collected from 80 districts >Facilitated the collection of data on livelihood zones, rainfall amounts, temperature, >Facilitated 8 field visits for collection of agricultural statistics for the fisheries and rice performance assessment across the country	0	Fully implemented

Programme/ Project (A)	Sub program me	No .	Output (B)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000)	Amount released UGX ('000)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on	
											K = (J-E)		
49: Policy plannin g and Suppor t Ser vice s	Project:14 11. The COMESA Seed Harmoniza tion Implementa tion Plan (COMSHIP) Project	45	Output: 06 Institution al Develop ment In Agricultura l Sector	>Support regional mutual accountability undertakings under Malabo >Facilitated meetings to review the ASSP under the 23 thematic teams formulated >Review reports from the 23 thematic teams Facilitated preparatory meetings to update the Agriculture Zoning Strategy of 2004 Facilitated the workshop at Imperial Gold View hotel Entebbe to review the draft ASSP >Review reports from the 23 thematic teams	3	>Support regional mutual accountability undertakings under Malabo >Facilitated meetings to review the ASSP under the 23 thematic teams formulated >Review reports from the 23 thematic teams Facilitated preparatory meetings to update the Agriculture Zoning Strategy of 2004 Facilitated the workshop at Imperial Gold View hotel Entebbe to review the draft ASSP >Review reports from the 23 thematic teams	2,700,000	2,700,000	2,100,000	2,100,000	0	0	Fully implement ed

Programme/ Project (A)	Sub program me	No Output (B)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on	
49: Policy Planning and Support Service	Project:14 44 Agriculture Value Chain Developm ent	46	Output: 03 Improving Value addition and Market Access	>Confirmation of selected project sites; Sensitization of stakeholders in project implementation areas Undertake recruitment of consultants for the various studies	4	>Undertake 12 field visits for quick stakeholder assessment of marketing and processing infrastructure in the rice value chain in Mid- Western, Eastern and Northern Uganda. >Developed and shared 7 tools to profile the project sites for rehabilitation with stakeholders	1,600,000	1,600,000	860,000	853,093	>Undertook 5 field visits for quick stakeholder assessments >Developed and shared 7 tools to profile the project sites >Finalized the plans for four regional launches > Identified and sensitized the critical players i across 16 districts	Insufficien t release of funds	Partially implement ed
49: Policy Planning and Support Service	Project:14 44 Agriculture Value Chain Developm ent	47	Output: 05 Creating and Enabling environme nt for Agriculture	>Support 2 baseline studies on the Marketing, infrastructure development, irrigation, and market access components of the project Project effectively coordinated and managed	1	>Support 2 baseline studies on the Marketing, infrastructure development, irrigation, and market access components of the project Project effectively coordinated and managed	660,000	660,000	587,000	587,000	>Supported 2 baseline studies on the Marketing, infrastructure development, irrigation, and market access components of the project Project effectively coordinated and managed	0	Fully implement ed

Programme/ Project (A)	Sub program me	No.	Output (B)	Activities (C)	Activi ties (D)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusi on	
49: Policy plannin g and Suppor t Service s	Project:14 44 Agriculture Value Chain Developm ent	48	Output: 82 Constructi on of irrigation schemes	>Complete designs and start construction works for the irrigation scheme in Sironko, district	1	Contracts for the supervision of the construction of the Achomai Irrigation Scheme in Sironko, Bukedea and Bulambuli districts were signed The contractor will also conduct a review of the irrigation sites	1,645,083	1,645,083	1,500,000	1,500,000	Completed the designs for the supervision of the construction of the Achomai Irrigation Scheme	0	0	Fully implement ed
04: Fisher ies Resour ces	Project:14 94 Promoting commercial aquacultur e in Uganda Project	49	Output: 83 Fisheries Infrastruct ure Construct ion	Procure land in Apac and in Kalangala for fish farming	1	Procure 500 and 22 acres of land in Apac and Kalangala respectively for the development of the two Aqua Parks	6,000,000	6,000,000	5,525,000	5,525,000	500 and 22 acres of land were procured in Apac and Kalangala respectively for the development of the two Aqua Parks	0	0	Fully implement ed

Programme/ Project (A)	Sub program me (B)	No Output (B)	Activities (C)	Activities (C)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Amount Spent UGX ('000) (I)	Variance (K) K = (J-E)	Causes for the variances	Audit Conclusion
01: Crop Resour ces	Project:15 08 National Oil Palm Project	50	Output: 03 Crop production technology promotion	>Alternative livelihoods introduced in all oil palm growing areas, with a focus on marginalized groups and gender mainstreaming into development activities. (Youth, Women and PWD) >Demarcation of all environmentally sensitive areas in Buvuma >Environment and social impact assessments >Procure 70,000 oil palm seedlings to provide incentive's upcoming domestic private sector investors >200 Smallholder oil palm farmers >Environment and social impact assessments for Mayuge, Masaka/ Rakai and Kirindongo areas for potential oil palm expansion >Procure oil palm seedlings to provide incentive's upcoming domestic private sector investors >Smallholder oil palm farmers	5	>Introduce 5 alternative livelihoods in all oil palm growing areas, >Demarcation of all environmentally sensitive areas in Buvuma >Undertake 4 Environment and social impact assessments >Procure 70,000 oil palm seedlings to provide incentive's upcoming domestic private sector investors >200 Smallholder oil palm farmers	2,000,000	2,000,000	-	-	Funds not released	Not implemented	

Programme/ Project (A)	Sub program me	No . .	Output (3)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on	
												K = (J-E)		
01: Crop Resour ces	Project:15 08 National Oil Palm Project	51	Output: 71 Acquisition of Land by Governme nt	>Purchase land for the oil palm nucleus >Construct Boundary roads around all environmentally sensitive areas >Demarcation of all land acquired by the project for the nucleus estate in Buvuma >Produce a land survey map for the oil palm estate in Buvuma	4	>Purchase 1,000 acres of land for the oil palm nucleus >Construct 65Km Boundary roads around all environmentally sensitive areas >Demarcation of 1,000 acre land acquired by the project for the nucleus estate in Buvuma >Produce a land survey map for the oil palm estate in Buvuma	8,002,033	8,002,033	6,000,000	6,000,000	>1,000 acres of land for the oil palm nucleus purchased >Constructed Boundary roads around Kalangala district and opened up 65 km farm roads I	Demarcation of the 1,000 acres of land; land survey map for the estate	Insufficient funds realised	Partially implement ed
01: Crop Resour ces	Sub Program me:14 Departme nt of Crop Regulation and Certificatio n	52	Output: 01 Policies, laws, guidelines, plans and strategies	>Conduct capacity building/training of 46 inspectors >Facilitate 4 meetings of the Board and its subsidiary committees >Hold 4 sensitization meetings to implement the seed and fertilizer policy, legal and regulatory framework >Payment of salaries of 70 staff	4	>Conduct capacity building/training of 46 inspectors >Facilitate 4 meetings of the Board and its subsidiary committees >Hold 4 sensitization meetings >Payment of salaries of 70 staff	2,794,176	2,794,176	2,342,252	2,340,420	>Conducted 2 capacity building activities >Facilitated 3 meeting of the Board >Held 4 sensitization meetings >Paid salaries of 70 staff	>One board committee meeting >2 capacity building activities not undertaken	>Insufficie nt release of funds by MFPED and the effects of the COVID 19 pandemic	Partially implement ed

Programme/ Project (A)	No. Sub program me	Output (B)	Activities (C)	Planned Target for the Financial year (E)	Activi ties	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on
01: Crop Resour ces	Sub Programm e:14 Departme nt of Crop Regulation and Certificatio n	53	Output: 02 Quality Assurance systems along the value chain	>Conduct 4 training of 46 inspectors in manuals on relevant areas of work. This will involve 35% youth	5	248,334	248,334	142,000	>Conducted 3 trainings 46 Inspectors >Enforced mandatory registration of agricultural retail premises	>one training of inspectors in manuals not conducted	>these activities were affected by the COVID 19 pandemic restrictions	Partially implement ed
01: Crop Resour ces	Sub Programm e:14 Departme nt of Crop Regulation and Certificatio n	53	Output: 02 Quality Assurance systems along the value chain	>Conduct 4 training of 46 inspectors in manuals on relevant areas of work. This will involve 35% youth >Enforce mandatory registration of 111 agricultural retail premises and dealers across the country >Ensure mandatory registration of 120 companies and horticulture firms >Ensure mandatory registration of companies and horticulture firms >Undertake 4 Seed quality field visits >Undertake 4 Seed quality field visits >Undertake 4 Seed crop field inspections and certification countrywide	5	248,334	248,334	142,000	>Conducted 3 trainings 46 Inspectors >Enforced mandatory registration of agricultural retail premises >undertook 4 Seed quality field visits along value chain >Undertook 4 Seed crop field inspections along value chain >Undertake 4 Seed quality field visits >Undertake 4 Seed crop field inspections and certification countrywide	>one training of inspectors in manuals not conducted >Enforced mandatory registration of agricultural retail premises >undertook 4 Seed quality field visits along value chain >Undertook 4 Seed crop field inspections along value chain >Undertake 4 Seed quality field visits >Undertake 4 Seed crop field inspections and certification countrywide	>these activities were affected by the COVID 19 pandemic restrictions	Fully implement ed

Programme/ Project (A)	Sub program me .	No (B)	Output Activities (C)	Activi ties (E)	Planned Target for the Financial year (F)	Budgeted amount UGX ('000) (G)	Revised budget UGX ('000) (H)	Amount released UGX ('000) (I)	Achieved Target (J)	Variance (K) K = (J-E)	Causes for the variances (L)	Audit Conclusi on		
01: Crop Resour ces	Sub Programm e:14 Departme nt of Crop Regulation and Certificatio n	55	Output: 04 Crop pest and disease control measures	>Develop training materials and manuals >Ensure quarterly facilitation of export certification and inspection >Participation of agro-dealers >Promote 137 agro- input entrepreneurs >Public 4 awareness campaigns >Strengthen the capacity of Local government in 137 districts >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections	9	>Develop 500 training materials >120 District production & Extension staff >Participation of 111 agro-dealers >Promote 137 agro- input entrepreneurs >Public 4 awareness campaigns >Strengthen the capacity of Local government in 137 districts >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections >Undertake 4 intensive field inspections of fruits >Undertake 4 phyo- sanitary controls at ports of entry and exit >Undertake 4 phyo- sanitary on-farm inspections	374,000	3,974,000	3,834,000	3,833,719	0	0	Fully implement ed	

Programme/ Project (A)	Sub program me	No .	Output (B)	Activities (C)	Activi ties (D)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (I)	Variance (J)	Causes for the variances (K)	Audit Conclusi on	
04: Fisheri es Resour ces	Sub Programm e:18 Departme nt of Aquacultur e Manage ment and Developm ent	56	Output: 01 Policies, laws, guidelines, plans and strategies	>Aquaculture Rules, standards and Regulations reviewed and Updated >Build capacity of service providers >Establish and operationalize collaborative frameworks with national, regional and international fisheries research institutions	5	>Conduct six consultative meetings >Conduct 4 meeting for 25 feed producers, importers and distributors on fish feed quality >undertake 4 supervisory field visits >Develop Pond aquaculture guidelines >Paid 7 contract staff salaries	528,540	528,540	378,311	376,803	>Conducted three consultative meetings >Conducted one meeting for 25 feed producers >undertook 2 supervisory field visits >Paid 7 contract staff salaries	K= (J-E)	Insufficien t release of funds by MFPED	Partially implement ed

Programme/ Project (A)	Sub program me/ Project (B)	No. Output (B)	Activities (C)	Activi- ties (E)	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K) (J-E)	Causes for the variances (L)	Audit Conclusi- on (M)		
04: Fisheri- es Resour- ces	Sub Program e:18 Departme- nt of Aquacul- ture Manage- ment and Develop- ment	57	Output: 04 Promotion of sustainabl- e fisheries	>Procure and distribute 300,000 MT of fish feed to districts >Procure and distribute 1,500,000 fish fingerlings of tilapia and catfish in 25 districts to 300 farmers >Conduct 4 regional training workshops for technical staff at the local governments >Conduct 4 field visits to inspect Compliance to aquaculture laws >Conduct 4 regional training workshops for technical staff at the local governments >Conduct 4 field visits to inspect Compliance to aquaculture laws >Aquaculture data collected, collated and analysed nationally from four regions; >Gender responsive fish farmers associations in the Districts supported and promoted in 20 pilot districts	6	>Procure and distribute 300,000 MT of fish feed to districts >Procure and distribute 1,500,000 fish fingerlings of tilapia and catfish in 25 districts to 300 farmers >Conduct 4 regional training workshops for technical staff at the local governments >Conduct 4 field visits to inspect Compliance to aquaculture laws >Aquaculture data collected, collated and analysed nationally from four regions; >Gender responsive fish farmers associations in the Districts supported and promoted in 20 pilot districts	1,050,000	1,050,000	636,000	>One regional training workshop for technical staff not undertaken >Procured and distributed 1,500,000 fish fingerlings >Conducted 3 regional training workshops >Conducted 4 field visits to inspect Compliance to aquaculture laws >Gender responsive fish farmers associations supported in 20 pilot districts	636,000	K= (J-E)	Insuffici- ent funds release >One regional training workshop for technical staff not undertaken	Partially implemen- ted

Programme/ Project (A)	Sub program me	No	Output #3)	Activities (C)	Activi ties	planned Target for the Financial year (E)	Budgeted amount UGX ('000)	Revised budget UGX ('000)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on
							UGX ('000) (H)	UGX ('000) (I)		K = (J-E)		
03: Extensi on Service	Sub Programm e:24 Departme nt of Agricultur al Investmen t and Enterprise Developmen t (DAIED)	58	Output: 01 Policies, laws, guidelines, plans and strategies	>4 Agricultural investment and enterprise development activities promoted	5	>4 Agricultural investment and enterprise development activities promoted	1,323,268	1,323,268	1,099,708	0	Fully implemen ted	
				>3 commodity Enterprise development promoted		>3 commodity Enterprise development promoted						
				>Conduct cost benefit analysis of four livestock enterprises		>Conduct cost benefit analysis of four livestock enterprises						
				>Enterprise development promoted for sustainable market access		>Enterprise development promoted for sustainable market access						
				>Payment of 40 staff salaries		>Payment of 40 staff salaries						
03: Extensi on Service	Sub Programm e:24 Departme nt of Agricultur al Investmen t	59	Output: 03 Agricultura l extension co- ordination strengthen ed	>Conduct 4 training and sensitization of 60 farmer groups	2	>Conduct 4 training and sensitization of 60 farmer groups >Profile 400 Value Chain Actors	101,682	101,682	69,491	69,491	Conducted 4 training and sensitization of 60 farmer groups in the Mid-western Uganda > Profiled 400 Value Chain Actors	

Programme/ Project (A)	Sub program me	No . .	Output (B)	Activities (C)	Activi ties	Planned Target for the Financial year (E)	Budgeted amount UGX ('000) (F)	Revised budget UGX ('000) (G)	Amount released UGX ('000) (H)	Achieved Target (J)	Variance (K)	Causes for the variances	Audit Conclusi on	
												K = (J-E)		
03: Extensi on Ser vi	Sub Programm e:24 Departme nt of Agricultura l Investmen t and Enterprise Developm ent (DATED)	60	Output: 05	>Conduct 2 cost benefit Analysis an market trends for fruits and vegetables	3	>Conduct 2 cost benefit Analysis an market trends for fruits and vegetables	433,400	433,400	282,000	282,000	0	>Conduct 2 cost benefit Analysis an market trends for fruits and vegetables	Fully implement ed	
				>Conducted 4 Validation of Agro Processing Facilities in the Central and Western Uganda		>Conducted 4 Validation of Agro Processing Facilities in the Central and Western Uganda						>Conducted Validation of Agro Processing Facilities in the Central and Western Uganda		
				>Conduct 4 Feasibility Study on Agro possessing and Marketing of Fruits and Vegetables		>Conduct 4 Feasibility Study on Agro possessing and Marketing of Fruits and Vegetables						>Conducted 4 Feasibility Study on Agro possessing and Marketing of Fruits and Vegetables		
						Total		175		138,142,1 44	138,142,144	106,146,921	105,432,221	

