



**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 30<sup>TH</sup> JUNE 2021**

**OFFICE OF THE AUDITOR GENERAL  
UGANDA**

## TABLE OF CONTENTS

List of Acronyms .....	2
Opinion .....	3
Basis for Opinion.....	3
Key Audit Matter .....	3
1.0 Implementation of the Approved Budget.....	3
2.0 Key service delivery issues .....	11
2.1 Management of Foot and Mouth Disease (FMD) Outbreaks .....	11
2.2 Non-Compliance of the Public Investment Plan (PIP) projects to guidelines .....	13
Emphasis of Matter .....	18
3.0 Domestic Arrears.....	18
4.0 Un-availed documents retained by the IGG.....	19
Other Information .....	20
Management Responsibilities for the Financial Statements.....	20
Auditor’s Responsibilities for the audit of the Financial Statements .....	21
Other Reporting Responsibilities .....	22
Compliance with Legislation .....	22
6.0 Staffing at the Ministry .....	22
7.0 Review of Procurement.....	24

## **LIST OF ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
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
IFMS	Integrated financial management system
IPPS	Integrated Personnel and Payroll System
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

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS  
OF THE MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES FOR  
THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2021**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Opinion**

I have audited the accompanying financial statements of the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) which comprise the statement of financial position as at 30<sup>th</sup> June 2021, the statement of financial performance, statement of changes in equity and statement of cash flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Ministry of Agriculture, Animal Industry and Fisheries for the financial year ended 30<sup>th</sup> June 2021 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, as amended, 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**

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

During my overall risk assessment exercise, I noted that MDAs and LGs are still experiencing challenges in implementing the budgets approved by parliament and policy guidance's issued by PS/ST, which has continued to affect the performance and credibility of the budget negatively. These challenges include; lack of strategic plans that are aligned to the National Development Plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

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

The Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) is mandated to promote and support sustainable and market oriented agricultural production, food security and house hold 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 statement and budgets revealed that the Ministry had a revised approved budget of UGX.175,286,405,508, out of which UGX.151,191,793,848 was warranted/released. The table below shows a summary of the key deliverables of the Ministry for the financial year 2020/2021.

**Table: Showing key deliverables for MAAIF for the year**

S/N	Output	Revised Budget (UGX) '000	Cumulative percentage share of the total approved budget
1	Output : 7 Promotion of Production & Productivity of priority commodities	1,600,000	1%
2	Output : 4 Crop pest and disease control measures	1,055,297	2%
3	Output : 7 Promotion of Production & Productivity of priority commodities	2,000,000	3%
4	Output : 3 Crop production technology promotion	1,000,000	3%
5	Output : 71 Acquisition of Land by Government	6,002,033	7%
6	Output : 5 Vector and disease control measures	7,405,018	11%
7	Output : 9 Vector and disease control in priority animal commodities	5,296,342	14%
8	Output : 6 Improved market access for livestock and livestock products	3,000,000	16%
9	Output : 7 Promotion of priority animal products and productivity	3,683,750	18%
10	Output : 80 Livestock Infrastructure Construction	6,010,400	21%
11	Output : 79 Acquisition of Other Capital Assets	2,000,000	22%
12	Output : 4 Promotion of sustainable fisheries	2,815,000	24%
13	Output : 6 Improved market access for livestock and livestock products	1,162,000	25%
14	Output : 83 Fisheries Infrastructure Construction	1,000,000	25%

S/N	Output	Revised Budget (UGX) '000	Cumulative percentage share of the total approved budget
15	Output : 81 Livestock marketing facility construction	600,000	25%
16	Output : 5 Creating and Enabling environment for Agriculture	994,364	26%
17	Output : 72 Government Buildings and Administrative Infrastructure	11,500,000	33%
18	Output : 77 Purchase of Specialised Machinery & Equipment	19,631,836	44%
19	Output : 80 Livestock Infrastructure Construction	1,400,000	45%
20	Output : 83 Valley Tank Construction (livestock)	8,660,000	50%
21	Output : 82 Construction of irrigation schemes	700,000	50%
22	Output : 3 Improving Value addition and market Access	1,600,000	51%
23	Output : 71 Acquisition of Land by Government	1,000,000	51%
24	Output : 72 Government Buildings and Administrative Infrastructure	700,000	52%
25	Output : 82 Construction of Irrigation Schemes	1,045,083	52%
26	Output : 52 National Farmers Leadership Centre	3,000,000	54%
27	Output : 75 Purchase of Motor Vehicles and Other Transport Equipment	900,000	55%
28	Output : 5 Creating and Enabling environment for Agriculture	1,000,000	55%
29	Output : 6 Institutional Development In Agricultural Sector	2,617,872	57%
30	Output : 20 Records Management Services	1,142,101	57%
Total		<b>100,521,095</b>	

MAAIF planned to achieve it's planned out-puts through the implementation of 147 outputs with a total approved budget of UGX.175,286,405,508. I sampled 65 outputs with a total of 167 activities and a budget of UGX.113,239,239,444 representing 65% of the total approved budget for review.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation
1.1	<p><b><u>Existence of Strategic plans that are aligned to NDP-III</u></b></p> <p>Paragraph 5 of the Budget Execution Circular for financial year 2020/2021 states that over the years the alignment of Government Budgets with the NDP has been poor and needs to be improved. Therefore, Accounting Officers must ensure that all activities for the Financial Year 2020/2021 are aligned with NDP III and implemented accordingly. Regulation 26 (1) of the National Planning Authority (development of Plans) regulations requires entities to submit to NPA their five-year development plans for certification before approval</p> <p>This being the first year of implementation of the NDP-III, the Ministry was expected to prepare and approve a strategic plan that was aligned to NDP III. It is from this strategic plan that the annual plans would be based in order to achieve the objectives of NDP-III.</p> <p>Based on the procedures undertaken, I noted that the Ministry had prepared the Agro-Industrialization (AGI) Programme that guides the preparation of a strategic plan for 2020/21-2024/25. The strategic plan is yet to be approved.</p>	<p>I advised the Accounting Officer to liaise with NPA and ensure that the review process and certification assessment is concluded. This will facilitate the development of realistic annual work plans and the achievement of the NDP III objectives.</p>

	<p>Management explained that the plan was still in draft form awaiting clearance from NPA. It's upon this basis that the plan will be approved.</p>	
<p><b>1.2</b></p>	<p><b><u>Revenue Performance</u></b></p> <p><b><u>Performance of NTR</u></b></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2020/2021 and noted that the Ministry budgeted to collect NTR of UGX.8.97Bn during the year under review. Out of this, only UGX.2.15Bn was collected, representing a performance of 24% of the target.</p> <p>Shortfalls in NTR collections at vote level result in aggregate revenue shortfalls at treasury level which negatively affects the implementation of planned activities at a Government-wide level.</p> <p>The Accounting Officer explained that the underperformance was due to reduced economic activity in the sector especially in the first two quarters of the FY due to the COVID-19 pandemic and also due to reduced agribusiness activity among the private sector. The locust invasion also affected business activity in the Eastern part of the country and all these slowed agriculture business activities thus leading to less collection of NTR from the business community than earlier anticipated.</p> <p><b><u>Performance of GOU receipts</u></b></p> <p>The Ministry budgeted to receive UGX.175.29Bn out of which UGX.151.19Bn was warranted, resulting in a shortfall of UGX24.10Bn which is 14% 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 and that un-implemented activities were rolled over and are being implemented in the subsequent financial year.</p>	<p>I advised the Accounting Officer to develop an agriculture disaster/contingence plan in collaboration with MFPED to assist the agriculture sector absorb the shocks from natural disasters.</p> <p>I noted the Accounting Officer's response.</p>
<p><b>1.3</b></p>	<p><b><u>Absorption of funds</u></b></p> <p>Out of the total warrants of UGX.151.19Bn received during the financial year UGX.146.95Bn was spent by the entity resulting into an unspent balance of UGX.4.24Bn representing an absorption level of 97%. The unspent funds were swept back to the consolidated fund as required by the PFMA. The funds were meant for activities that were not fully implemented by the end of the financial year and these include;</p> <ul style="list-style-type: none"> <li>• Recruitment of general and contract staff.</li> <li>• Pension Arrears for former MAAIF staff.</li> <li>• Gratuity arrears.</li> </ul> <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 ensure that pensioners are verified timely and also liaise with PSC to undertake the critical recruitments in the subsequent year.</p>

**1.4 Off-budget receipts**

Paragraph 29 of the Budget Execution Circular for the Financial year states that in the event that an external agency provides funds in the course of implementation of the budget or any funds remain unspent at the expiry of an appropriation, these must be declared and a supplementary issued in line with the Public Finance Management Act 2015.

I noted the Ministry received off-budget financing to a tune of UGX.1.78Bn which was never declared to the PS/ST and as such no supplementary appropriation was issued as guided by the PSST. These funds were received directly from development partners for undertaking activities not budgeted for. Summary in table below' and details in **Appendix I**;

S/N	Funding Source	Project	Budgeted (Bns)	Received (Bns)
1	GEF UNDP	Fostering Sustainability and Resilience for Food Security in the Karamoja Sub Region	1.547	1.068
2	GEF FAO	Fostering Sustainability and Resilience for Food Security in the Karamoja Sub Region	1.855	0.715
	<b>Total</b>		<b>3.402</b>	<b>1.783</b>

Off-budget financing distorts planning, may result in duplication of activities and is contrary to the budget execution guidelines issued by the PSST.

Management explained that, moving forward, guidance given by the PSST shall be adhered to, to ensure that all funds received outside the approved budget are declared to the PSST for utilization. In the FY 2021/22, the off-budget finances were captured in the Ministerial Policy Statement.

I advised the Accounting Officer to liaise with the PSST and ensure that in future, all funds received outside the approved budget are appropriated in a supplementary funding.

**1.5 Quantification of outputs/activities**

Section 13 (15, b) of the PFMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work plans, outputs, targets and performance indicators of the work plans.

I sampled sixty-five (65) outputs with a total of one hundred and sixty-seven (167) activities and expenditure of UGX.98.2Bn for assessment. I reviewed the extent of quantification of outputs and activities and noted the following;

- Sixty-one (61) outputs with a total of one hundred and sixty (160) activities and expenditure worth UGX.89.6Bn were fully quantified. That is, all the one hundred and sixty (160) activities (100%) within these outputs were clearly quantified to enable assessment of performance.
- Four (4) outputs with a total of seven (7) activities and expenditure worth UGX.8.6Bn were not quantified at all. That is none of the seven (7) activities within these out-puts were quantified at all.

Details in **Appendix II**.

I advised the Accounting Officer to quantify all outputs at budgeting level to facilitate performance measurement.



**Table 1: Extent of Quantification by activities**

Summary of Performance by Outputs					Activity details-Analysis			
Category of outputs	No. of outputs sampled	% of total outputs sampled	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities in the outputs	No. of Fully Quantified activities	No of activities not fully quantified	% of quantification of activities per category of output
<b>Fully quantified outputs</b>	61	94	89.6	91	160	160	-	100
<b>Insufficiently quantified outputs</b>	-	-	-	0	-	-	-	-
<b>Outputs not quantified</b>	4	6	8.6	9	7	-	7	0
<b>Total</b>	<b>65</b>	<b>100</b>	<b>98.2</b>	<b>100</b>	<b>167</b>	<b>160</b>	<b>7</b>	

I observed that in cases where outputs were either partially or not quantified management reported performance in generic ways. The activities that were not sufficiently quantified were;

- Provision of logistical support to the Office of the Agriculture Attaché in Rome.
- Effecting Quarterly Transfers to FAO under South to South Tripartite Arrangement;
- Designing and testing of assorted training material by an external consultant.
- Undertaking of Support Sample collection, testing and analysis of FMD and other priority diseases
- Promotion of Supplementary animal feeding Veterinary Public Health and Marketing systems"
- Land preparation for the registered oil palm smallholder farmers in Buvuma.
- Acquisition of Land by Government for the Oil Palm project

Failure to plan and report on the quality/quantity of activities implemented makes it difficult to establish the reasonableness of individual activity costs for each planned output which curtails effective accountability when funds are subsequently spent.

Further, without clearly and fully quantified outputs, I could not ascertain the level of achievement of these outputs and whether funds appropriated by Parliament and released were spent and the intended objectives achieved.

Management explained that, going forward, all captured outputs will be sufficiently quantified.

## 1.6 Implementation of quantified outputs

I assessed the implementation of sixty-one (61) outputs that were fully quantified with a total of one hundred and sixty (160) activities worth UGX.89.6Bn and noted that;

- Thirty-four (34) outputs with seventy-five (75) activities and expenditure worth UGX.39.1Bn were fully implemented. That is all the seventy-five (75) activities within these outputs were fully implemented.
- Twenty-seven (27) outputs with eighty-five (85) activities worth UGX.50.5Bn were partially implemented. Out of the eighty-five (85) activities, the Ministry fully implemented thirty-nine (39) activities (46%); forty-four (44) activities (52%) were partially implemented, while two (2) activities (2%) remained unimplemented.

**Table 2 Showing level of implementation of Fully Quantified outputs**

Summary of Performance by Output					Activity details-Analysis				
Category of output	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	56	39.1	44	75	75	0	0	100
Partially Implemented outputs	27	44	50.5	56	85	39	44	2	98
Outputs Not Implemented	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>61</b>	<b>100</b>	<b>89.6</b>	<b>100</b>	<b>160</b>	<b>114</b>	<b>44</b>	<b>2</b>	

Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example, the Ministry did not implement the following planned activities;

- Holding of 2 Semi-annual symposium for aquaculture projects with the aim of bringing together and attracting financiers and investors to Uganda
- Building of capacity of 400 farmer groups in sustainable enterprise development under the value chain program.
- Procurement of 2,000,000 doses of FMD vaccine
- Provision of support vaccination of animals in 1 out of the 4 Basongola pastoral communities
- Establishment of 1 small irrigation system for demonstration purposes
- Acquisition of 274.7 acres of land for the proposed Achomai Irrigation Scheme

I advised the Accounting Officer to consider rolling over the un implemented activities to the subsequent budget for implementation.

	<p>Management explained that, in general, the failure to fully implement all planned activities and outputs was due to budget cuts caused by the COVID-19 pandemic effects on the Economy. The lockdowns caused limited movement and gatherings affecting implementation of these planned activities.</p>													
<p><b>1.7</b></p>	<p><b><u>Achievement of intended services from implemented outputs</u></b></p> <p>I undertook an assessment to establish if there has been service delivery from a sample of out-puts that were implemented and noted the following;</p> <table border="1" data-bbox="268 517 1086 1883"> <thead> <tr> <th data-bbox="268 517 432 573">Output details</th> <th data-bbox="437 517 635 573">Activities/Details</th> <th data-bbox="639 517 1086 573">Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="268 580 432 981">Output 10103: Crop production technology promotion</td> <td data-bbox="437 580 635 981">Establish 6 Disease free export zones in central Uganda</td> <td data-bbox="639 580 1086 981"> <p>The disease free zones (greenhouses) were established to support Export farmers in a bid to boost the horticultural exports. However, three (3) of the constructed greenhouses in Matugga, Ziobwe and Kayunga were blown away by the wind and are no longer functional thus denying the beneficiaries the intended export service.</p> <p>Management explained that it was due to climate change (the country has experienced strong winds, hail storms, floods etc.) the 3 screen houses were affected. MAAIF is engaging the Private Sector (Green house owners) to put them right.</p> </td> </tr> <tr> <td data-bbox="268 987 432 1727">Output 10107: Promotion of Production &amp; Productivity of priority commodities</td> <td data-bbox="437 987 635 1727">Support 2,000 farmers with Quality 292,000 cashew nut seedlings for production</td> <td data-bbox="639 987 1086 1727"> <ul style="list-style-type: none"> <li>- 22,000 seedlings were distributed in Luwero District. A sample of 501 of distributed seedlings indicated that only 75 had survived implying a 15% survival rate. Farmers attributed this to lack of support from the Ministry and late delivery of seedlings.</li> <li>- 49,000 seedlings were distributed in Nakaseke District and inspection of revealed a 90% survival rate.</li> <li>- No guidelines were issued to beneficiary districts in terms of selecting beneficiary farmers and criteria.</li> <li>- Whereas Luwero district distributed the 22,000 seedlings received to 200 farmers, Nakaseke district distributed the 49,000 seedlings received to 2 farmers only implying that the 15% survival rate in Luwero did not yield the required service delivery.</li> </ul> <p>Management explained that the survival rate is largely influenced by late release of funds unreliable weather patterns; MAAIF has since developed Cashew nut Seed Acquisition, Nursery Establishment, and Production &amp; Distribution of Cashew nut Seedlings under Strategic Government Intervention.</p> </td> </tr> <tr> <td data-bbox="268 1733 432 1883">Output 10580: Livestock Infrastructure Construction</td> <td data-bbox="437 1733 635 1883">Construct 50 fish ponds for nucleus aquaculture farmers</td> <td data-bbox="639 1733 1086 1883">Of the sampled 39 constructed, only 11 were in use and well stocked with fish seed. 28 of the constructed were still under fertilisation and stabilisation and not yet fully functional.</td> </tr> </tbody> </table> <p>The failure to achieve the intended services from the implemented outputs negates the purpose of budgeting and implementing these activities.</p>	Output details	Activities/Details	Comments	Output 10103: Crop production technology promotion	Establish 6 Disease free export zones in central Uganda	<p>The disease free zones (greenhouses) were established to support Export farmers in a bid to boost the horticultural exports. However, three (3) of the constructed greenhouses in Matugga, Ziobwe and Kayunga were blown away by the wind and are no longer functional thus denying the beneficiaries the intended export service.</p> <p>Management explained that it was due to climate change (the country has experienced strong winds, hail storms, floods etc.) the 3 screen houses were affected. MAAIF is engaging the Private Sector (Green house owners) to put them right.</p>	Output 10107: Promotion of Production & Productivity of priority commodities	Support 2,000 farmers with Quality 292,000 cashew nut seedlings for production	<ul style="list-style-type: none"> <li>- 22,000 seedlings were distributed in Luwero District. A sample of 501 of distributed seedlings indicated that only 75 had survived implying a 15% survival rate. Farmers attributed this to lack of support from the Ministry and late delivery of seedlings.</li> <li>- 49,000 seedlings were distributed in Nakaseke District and inspection of revealed a 90% survival rate.</li> <li>- No guidelines were issued to beneficiary districts in terms of selecting beneficiary farmers and criteria.</li> <li>- Whereas Luwero district distributed the 22,000 seedlings received to 200 farmers, Nakaseke district distributed the 49,000 seedlings received to 2 farmers only implying that the 15% survival rate in Luwero did not yield the required service delivery.</li> </ul> <p>Management explained that the survival rate is largely influenced by late release of funds unreliable weather patterns; MAAIF has since developed Cashew nut Seed Acquisition, Nursery Establishment, and Production &amp; Distribution of Cashew nut Seedlings under Strategic Government Intervention.</p>	Output 10580: Livestock Infrastructure Construction	Construct 50 fish ponds for nucleus aquaculture farmers	Of the sampled 39 constructed, only 11 were in use and well stocked with fish seed. 28 of the constructed were still under fertilisation and stabilisation and not yet fully functional.	<p>I advised the Accounting Officer to urgently address the anomalies/ gaps noted in the implementation of these outputs and in future come up with strategies of ensuring that service delivery issues are implemented.</p>
Output details	Activities/Details	Comments												
Output 10103: Crop production technology promotion	Establish 6 Disease free export zones in central Uganda	<p>The disease free zones (greenhouses) were established to support Export farmers in a bid to boost the horticultural exports. However, three (3) of the constructed greenhouses in Matugga, Ziobwe and Kayunga were blown away by the wind and are no longer functional thus denying the beneficiaries the intended export service.</p> <p>Management explained that it was due to climate change (the country has experienced strong winds, hail storms, floods etc.) the 3 screen houses were affected. MAAIF is engaging the Private Sector (Green house owners) to put them right.</p>												
Output 10107: Promotion of Production & Productivity of priority commodities	Support 2,000 farmers with Quality 292,000 cashew nut seedlings for production	<ul style="list-style-type: none"> <li>- 22,000 seedlings were distributed in Luwero District. A sample of 501 of distributed seedlings indicated that only 75 had survived implying a 15% survival rate. Farmers attributed this to lack of support from the Ministry and late delivery of seedlings.</li> <li>- 49,000 seedlings were distributed in Nakaseke District and inspection of revealed a 90% survival rate.</li> <li>- No guidelines were issued to beneficiary districts in terms of selecting beneficiary farmers and criteria.</li> <li>- Whereas Luwero district distributed the 22,000 seedlings received to 200 farmers, Nakaseke district distributed the 49,000 seedlings received to 2 farmers only implying that the 15% survival rate in Luwero did not yield the required service delivery.</li> </ul> <p>Management explained that the survival rate is largely influenced by late release of funds unreliable weather patterns; MAAIF has since developed Cashew nut Seed Acquisition, Nursery Establishment, and Production &amp; Distribution of Cashew nut Seedlings under Strategic Government Intervention.</p>												
Output 10580: Livestock Infrastructure Construction	Construct 50 fish ponds for nucleus aquaculture farmers	Of the sampled 39 constructed, only 11 were in use and well stocked with fish seed. 28 of the constructed were still under fertilisation and stabilisation and not yet fully functional.												

<p><b>1.8</b></p>	<p><b><u>Submission of Quarterly Performance Reports</u></b></p> <p>Paragraph 8.12 (4,5,6) of the Treasury Instruction 2017, require the Accounting Officer to prepare reports for each quarter of the Financial Year in respect of the vote for which he/she is responsible. These reports shall contain financial and non-financial information on the performance of the vote and shall be submitted to Treasury not later than 15 days after the end of each quarter.</p> <p>I noted that the Ministry submitted performance reports for Q1, Q3, and Q4 significantly late and several months after the deadline given for submission of the reports as indicated in the table below;</p> <table border="1" data-bbox="268 551 1090 763"> <thead> <tr> <th>No</th> <th>Details</th> <th>Deadline for submission</th> <th>Actual date of submission</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Quarter 1</td> <td>15/10/2020</td> <td>05/02/2021</td> <td>Delayed</td> </tr> <tr> <td>2</td> <td>Quarter 2</td> <td>15/01/2021</td> <td>24/05/2021</td> <td>Delayed</td> </tr> <tr> <td>3</td> <td>Quarter 3</td> <td>15/04/2021</td> <td>07/06/2021</td> <td>Delayed</td> </tr> <tr> <td>4</td> <td>Quarter 4</td> <td>15/07/2021</td> <td>01/09/2021</td> <td>Delayed</td> </tr> </tbody> </table> <p>I noted that the Accounting Officer Prepared Monitoring Plans and reports which are important in ensuring that the budget performs as expected.</p> <p>Failure to submit performance reports in time contravenes the Treasury Instructions and affects timely tracking and evaluation of performance.</p> <p>Management attributed the delayed submission of reports to the skeleton staff that was allowed in the office during the COVID-19 country lock down. Collection, collating and analysis of reports from departments was difficult during that period when most staff were operating from home.</p>	No	Details	Deadline for submission	Actual date of submission	Comment	1	Quarter 1	15/10/2020	05/02/2021	Delayed	2	Quarter 2	15/01/2021	24/05/2021	Delayed	3	Quarter 3	15/04/2021	07/06/2021	Delayed	4	Quarter 4	15/07/2021	01/09/2021	Delayed	<p>I advised the Accounting Officer to ensure that there is timely preparation and uploading of the reports on the Program Budgeting System (PBS).</p>
No	Details	Deadline for submission	Actual date of submission	Comment																							
1	Quarter 1	15/10/2020	05/02/2021	Delayed																							
2	Quarter 2	15/01/2021	24/05/2021	Delayed																							
3	Quarter 3	15/04/2021	07/06/2021	Delayed																							
4	Quarter 4	15/07/2021	01/09/2021	Delayed																							
<p><b>1.9</b></p>	<p><b><u>Accuracy of Performance reports submitted</u></b></p> <p>From my review of the annual performance reports and physical inspections/verification of out puts reported, I did not note inconsistencies in the reported performance.</p>	<p>I commended the Accounting Officer for ensuring accuracy of the performance reports.</p>																									

**2.0 Key service delivery issues**

**2.1 Management of Foot and Mouth Disease (FMD) Outbreaks**

It is the Mandate of MAAIF to regulate and control the prevalence of FMD within the country. Accordingly, the Uganda Government intervened by procuring FMD vaccines from Kenya Veterinary Vaccines Production Institute (KEVEVAPI) and Botswana Vaccines Institute (BVI) which were distributed to farmers across the country especially in the areas where FMD has been reported previously.

In a minute dated 22<sup>nd</sup> June 2021, the Commissioner Livestock health informed the Accounting Officer that the country was faced with unprecedented outbreaks of FMD along the cattle corridor and accordingly the Government had procured FMD vaccines for ring vaccination in affected districts.

My review of management of the outbreak revealed failure of timely interventions as a result of challenges faced in the procurement of vaccines despite the availability of funds. Furthermore, the following shortcomings were noted;

- During the financial year (2019/2020), 700,000 doses of FMD were procured in November 2019, however, only 500,000 (70%) of the consignment was delivered and significantly late by 4 months.
- The subsequent order of 2,311,000 doses made during the same year in May 2020 was given to the same contractor (M/s KEVEVAPI) even though the supplier had substantially failed to deliver on the previous contract and despite emergency situation and sensitivity of the disease.
- None of the procured 2,311,000 doses of FMD vaccines through letters of credit were delivered within the contract period i.e. 22<sup>nd</sup> July 2020, however 1,200,000 doses (52%) were delivered during the year 2020/21, 500,000 doses were delivered in 2021/2022 financial year while 611,000 doses (24%) are still outstanding.

Details are in the table below;

S/N	Contract Details	Doses Purchased	Remarks
1.	Supply of 500,000 doses of FMD Quadrivalent; Call Off Order dated 5/11/2019; M/s Kenya Veterinary Vaccines Production Institute ( <b>KEVEVAPI</b> )	500,000	Contract delivery date was 15/12/2019; However, items delivered on 3/4/2020 – 3 1/2 months delay. That is 70% of the vaccines delayed for 4 months
2.	Supply of 200,000 doses of FMD Quadrivalent; Call Off Order dated 4/02/2020; M/s Botswana Vaccines Institute ( <b>BVI</b> )	200,000	Contract Delivery date by 04/04/2020 however delivered on 13/04/2020 -10 Days delay
<b>Total in FY 2019/20</b>		<b>700,000</b>	
3.	Supply of 2,311,000 doses of FMD Quadrivalent; Call Off Order dated 22/05/2020; M/s Kenya Veterinary Vaccines Production Institute ( <b>KEVEVAPI</b> )	2,311,000	Contract delivery date by 22/07/2020; However, no vaccines were delivered by end of the delivery period. The following was noted; -1,200,000 doses (52%) were delivered during the year i.e. on 25/08/2020 (500,000) and on 12/01/2021 (700,000) doses -On 22/07/2021, 500,000 doses were delivered. -By the time of this audit, September 2021 611,000 doses (24%) were yet to be delivered by the supplier.
<b>Total in FY 2020/2021</b>		<b>2,311,000</b>	

I noted that several delivery extension dates ranging from 19<sup>th</sup> July 2020 to 15<sup>th</sup> July 2021 were given to the supplier even though contract agreement stipulated delivery within two months and by the time of this report the supplier had failed to fully deliver the 611,000 doses. The supplier cited challenges with sourcing and transporting test animals.

The continued presence of the FMD and the inadequate response in terms of vaccine availability has denied Ugandans opportunities to export livestock and livestock products to the international market and significantly curtails the Ministry's ability to achieve its mandate.

Management attributed the delays to the unprecedented effect of COVID-19 pandemic on international carriage and haulage that has affected deliveries of raw materials to vaccine manufacturers and the scarcity of aluminium hydroxide gel which is an adjuvant for both the FMD vaccine as well as the COVID-19 vaccine.

I advised Management to effectively and efficiently monitor such disease outbreaks within the country so as to curb the spread and prevent further loss to the Community. Further, research collaborations with NARO should be enhanced for development of a local intervention.

## **2.2 Non-Compliance of the Public Investment Plan (PIP) projects to guidelines**

The Development Committee Guidelines 2016 for the approval and review of the public investment plan (PIP) projects cited that Uganda's development agenda has in the past been undermined by weak processes underlying the identification, preparation and appraisal of projects. As a result, many projects that were not ready for implementation got admitted into the PIP which inevitably led to unnecessary delays in implementation, cost overruns, limited capacity to utilize foreign loans and its attendant escalation in commitment fees.

In order to strengthen the processes underlying public investment management, a new project approval framework was introduced with emphasis on the gradual development of project ideas through the mandatory stages of the project cycle. The framework introduced four levels of approval before a project can be admitted into the Public Investment Plan. The key approvals relate to:

- Requirement to prepare a project concept which demonstrates the alignment of the project idea to the national development plan,
- Requirement to prepare a project profile which demonstrates the key results to be delivered by the project and how these results shall be measured
- Requirement to undertake a prefeasibility study which demonstrates whether all alternative interventions have been evaluated and,
- Requirement to undertake a detailed feasibility study for the option that contributes greatest to the economy.

During the year under review, management implemented several development projects under the PIP. Review of the project activities revealed the following anomalies;

### **a. Projects with incomplete approvals**

Paragraph 43 of the Budget Execution Circular 2020/2021 required the new projects that were given conditional approvals and issued codes to enable them access the budget for financial year 2020/2021 due to their strategic nature and finalization of negotiations for external financing to fast track the completion of relevant approval stages in line with Public Investment Management System (PIMS) framework.

However, I noted that three development projects did not complete the mandatory approval stages i.e. lacked a project profile, prefeasibility study and a detailed feasibility study as shown in the table below;

Code	Name	Start Date	End Date	Stage
1663	China-Uganda South-South Cooperation Project Phase III	07/01/2020	30/06/2022	Concept
1696	Development of Sustainable cashew nut Value chain in Uganda	07/01/2020	30/06/2025	Concept
1698	Establishment of Value Addition and Processing Plants in Uganda	07/01/2020	30/06/2025	Concept

Failure to comply with this requirement will lead to freezing of the respective project codes.

Management explained that the Ministry prepared the project profiles which will be submitted to MFPED for approval.

I advised the Accounting Officer to undertake all the mandatory stages of project approvals and obtain Development Committee approval of these projects.

**b. Non-adherence of Projects with appraisal Guidelines**

Paragraph 45 of the Budget Execution Circular 2020/2021 requires Accounting Officers to specifically utilize funds allocated under the codes of feasibility studies for capital works, engineering designs, monitoring, supervision and appraisal of capital works to ensure that projects are well prepared in line with the appraisal guidelines and methodologies before submission to the Development Committee (DC) for review and approval.

Further, section 1.1 of the development committee Guidelines 2016 identifies a number of challenges that lead to delays in the implementation of core projects. Notable among the key challenges are (i) conflicting prioritization of programs and projects in government, (ii) limited technical analysis and appraisal prior to inclusion of projects in the Public Investment Plan(PIP), (iii) limited analysis of financing requirements for individual projects, (iv) the high incidence of recurrent expenditure in the PIP (v) limited structures and technical capacities in Ministries Departments and Agencies (MDAs) to develop, manage and implement complex projects, and (vi) slow and cumbersome procurement processes.

Sample review of two of the Ministry's development projects with a budget of UGX.8.657Bn and warrants of UGX.8.231Bn revealed that management did not adhere to the appraisal guidelines in project development, inception and implementation. Project details are in the table below;

S/N	Project	Project brief	Funder/duration	Donor Funding	GOU contribution (UGX) (Bns)	Current year GOU Budget (UGX) (Bns)	Current year GOU warrants (UGX) (Bns)
1	Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-	Establishment of medium and large scale irrigation scheme in Uganda targeting farmers cultivating mainly rice in lowlands areas with season flooding and unreliable agricultural water sources	JICA - 6/11/2018 to 31/12/2025	2.79 billion Japanese Yen	30.12	1.318	1.053
2	Support to Sustainable Fisheries Development Project (SSFDP)	Government of Uganda Project that was developed as a merger of all Fisheries Interventions in MAAIF including the uncompleted infrastructure works under the previous donor funded projects	GOU - July 1st 2015 to June 30th 2020	-		7.339	7.178
			<b>Total</b>			<b>8.657</b>	<b>8.231</b>

I noted that the two Projects did not prepare all the mandatory project documents as specified by the development committee for proper implementation of project activities. The documents presented were significantly lacking in information relating to project goals, outputs, monitoring and evaluation plan to measure success of the project; execution and management plan to describe the road map to adopt to deliver the agreed project outputs and overall estimated project cost and activity plan. Refer to tables below for details on each project;

S/N	Document Missing/Not prepared	Criteria (Development Committee Guidelines)	Audit remarks
<b>PROJECT I: Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)</b>			
1.	Concept Note	Section 3.2. Irrespective of the source of the project idea, the entry point into the new Public Investment Management system (PIMS) process shall be by way of preparation of a concept note	-I noted that management did not prepare a concept note for the project as required by the DC guidelines. -This implies that the project idea may not be consistent with the national strategic priorities as specified in the National Development Plan (NDP), Sector Investment Plans (SIPs), and Ministry Strategic Plans thereby curtailing comprehensive control against duplication of interventions within the sector. -Management is irregularly implementing a project without; a clear definition of the problem, objectives, a clear justification of the proposed interventions and estimated cost of project.
2.	Project Profile	Section 3.7. The objective of the project profile study shall be to structure the proposed project so as to set a firm foundation for monitoring and evaluation activities which are necessary at the later	-I noted the Project profile prepared significantly lacks the required information by the DC (annex 3 of the guidelines 2016) required format was not adopted. -Project outcomes with their respective indicators were not clearly identified to be used to measure performance -Project activities with their respective indicators were not clearly



S/N	Document Missing/Not prepared	Criteria (Development Committee Guidelines)	Audit remarks
		stages of the project cycle.	<p>identified to measure performance of the project against the work planned to be undertaken.</p> <p>-Results matrix framework for measuring success of the proposed project that is; the identification of measurable indicators for every objective, setting targets to be achieved for each indicator, disclosure of the baseline level against which the target is to be measured not done.</p> <p>-Estimate of the total project cost and disaggregate by year for each activity or intervention not established.</p>
3.	Project Proposal	Section 5.1 The sponsoring agency shall be required to prepare a project proposal for each project whose feasibility study is approved by MFPED. The project proposal shall form part of the inventory of bankable projects stored in the integrated projects data base.	<p>-I noted that management has never prepared a project proposal despite receiving project funds.</p> <p>-This implies that the management is implementing a project that does not specify; the problem the project will focus on; justification and relevance of the project; project framework showing project goals, outcomes, outputs and activities; monitoring and evaluation plan to measure success of the project; execution and management plan to describe the road map to adopt to deliver the agreed project outputs and overall estimated project cost and activity plan.</p>
<b>PROJECT II: Support to Sustainable Fisheries Development Project (SSFDP)</b>			
1.	Concept Note	Section 3.2. Irrespective of the source of the project idea, the entry point into the new Public Investment Management system (PIMS) process shall be by way of preparation of a concept note	<p>-I noted that management has never prepared a concept note for the project.</p> <p>-This implies that the project idea may not be consistent with the national strategic priorities as specified in the National Development Plan (NDP), Sector Investment Plans (SIPs), and Ministry Strategic Plans thereby curtailing comprehensive control against duplication of interventions within the sector.</p> <p>-Management is irregularly implementing a project without; a clear definition of the problem, objectives, a clear justification of the proposed interventions and estimated cost of project.</p>
2.	Project Profile	Section 3.7. The objective of the project profile study shall be to structure the proposed project so as to set a firm foundation for monitoring and evaluation activities which are necessary at the later stages of the project cycle.	<p>-I noted that Management has never prepared a project profile.</p> <p>- This implies that there is no presentation of the project in a logical manner with a detailed description of the results chain (project objectives) to include; the project goal, expected outcomes, project outputs and project activities.</p> <p>-Failure to identify measurable indicators for each level of objectives in the results chain renders the project ambiguous and impossible to evaluate performance.</p>
3.	Feasibility Studies	Section 3.9. This approach calls for all new projects to be subjected to pre-feasibility and feasibility studies to provide counterfactual evidence during appraisal negotiations during allocation of financing.	<p>-I noted that management did not undertake any feasibility studies before project implementation.</p> <p>-This implies that management did not undertake financial analysis to assess the project viability; economic analysis to appraise its contribution to welfare and risk assessment to address the uncertainty that always permeates investment projects.</p>

S/N	Document Missing/Not prepared	Criteria (Development Committee Guidelines)	Audit remarks
4.	Project Proposal	Section 5.1 The sponsoring agency shall be required to prepare a project proposal for each project whose feasibility study is approved by MFPED. The project proposal shall form part of the inventory of bankable projects stored in the integrated projects data base.	-I noted that management has never prepared a project proposal despite receiving project funds. -This implies that the management is implementing a project that does not specify; the problem the project will focus on; justification and relevance of the project; project framework showing project goals, outcomes, outputs and activities; monitoring and evaluation plan to measure success of the project; execution and management plan to describe the road map to adopt to deliver the agreed project outputs and overall estimated project cost and activity plan.

Absence of substantial projects information makes it difficult to evaluate performance and success of the implemented projects.

I advised the Accounting Officer to always adhere to the Development Committee guidelines and prepare all the compulsory project documents in the format provided by the DC.

#### **c. Expiry of Project Duration**

Section 4.4 further directs that a project shall exit the PIP upon the expiry of its end date or on recommendation by DC. Further, where it is evident that the time required to complete planned activities is bound to exceed the project timelines set in the PIP, the implementing agency should in writing formally notify the DC and submit a request for extension by end of July of the last financial year of implementation. All projects exiting the PIP shall be required to submit a completion report (annex 7) to the DC.

On the contrary, I noted that two projects i.e. support to Sustainable Fisheries Development Project (SSFDP) and improving access and use of agricultural equipment and mechanization through use of labour saving technologies (LST) did not exit the PIP upon expiry of the projects durations. Management did not provide any documentation evidencing the extension of the project duration by the development committee as required by the guidelines.

Irregularly maintaining projects with expired duration on the PIP limits fiscal space for new projects. This could also lead to duplication of project activities leading to wasteful government expenditure.

Management explained that the Ministry submitted a letter requesting for the extension of the above-mentioned projects and still awaiting for the response.

The Accounting Officer was advised to prepare project completion reports and exit the projects from the PIP or obtain approval of extension from the development committee.

#### **d. Excessive Spending on Recurrent Items-SSFDP**

Section 2.2 of the Development Committee Guidelines 2016 directs that for a project to be admitted into the PIP, its capital component shall account for at least 70% of the total project cost. Public investments admissible into the PIP shall be limited to public spending to acquire or establish physical assets necessary to facilitate production and delivery of economic, social and administrative services. Interventions that can be undertaken in the recurrent budget shall not be accommodated in the PIP.

During the year under review, management spent UGX.7,152,622,804 on Support to Fisheries Development Project (SSFDP) activities. However, I noted that management irregularly spent up to UGX.5,951,443,945 representing 83% of the project funds on recurrent activities and only UGX.1,201,178,859 (17%) of the funds were spent on development activities such as purchase of speed boat, supply of fishing vessel identification plates, procurement of 20 samples of fish and practical tools and equipment. No evidence of approved budget revision was provided. Refer to table below;

<b>Budget categorisation</b>	<b>Amount Spent</b>	<b>Percentage</b>
Recurrent budget activities	5,951,443,945	83%
Development (Capital) budget activities	1,201,178,859	17%
<b>Total</b>	<b>7,152,622,804</b>	<b>100%</b>

Failure to spend within the set guidelines significantly weakens the internal controls in budget implementation and leads to failure to acquire or establish physical assets necessary to facilitate production and delivery of economic, social and administrative services.

Management explained that the budget provisions were revised to cater for a Presidential Directive to accommodate the Fisheries Protection Force (FPU) to carry out fisheries enforcement operations in all major lakes of Uganda. The activity involved massive deployment and the Force had to be facilitated in order to safeguard the fish stocks and ensure sustainable utilisation.

I advised the Accounting Officer to ensure strict adherence to the development committee guidelines in utilisation of the funds and request for supplementary funding in case of unforeseen events like the above.

#### **Emphasis of Matter**

Without modifying my opinion, I would like to draw the readers' attention to the following matters which have been disclosed in the financial statements of the ministry;

#### **3.0 Domestic Arrears**

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 un paid 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.

A trend analysis of the domestic arrears showed a decrease of 14% from UGX.12,956,698,113 in the prior year to UGX.11,133,496,602 in the year under review. The arrears remained unsettled at the close of the year. The table below shows the trend analysis of the domestic arrears for the past four years:

No	Year End	Amount (UX)	% decrease	Increase/ decrease
1	30 <sup>th</sup> June 2018	27,064,751,206		---
2	30 <sup>th</sup> June 2019	24,659,186,215		-9%
3	30 <sup>th</sup> June 2020	12,956,698,113		-47%
4	30 <sup>th</sup> June 2021	11,133,496,602		-14%

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.

The inability to significantly reduce the domestic arrears is a result of the low budgetary provision by Ministry of Finance Planning and Economic Development (MoFPED).

I advised the Accounting Officer to liaise and draw the issue to the attention of MoFPED so that sufficient budget provisions are made to cater for settlement of outstanding domestic arrears.

#### **4.0 Un-availed documents retained by the IG**

The powers of the IGG as enshrined in the Constitution and IG Act include to; investigate or cause investigation and access and search (enter and inspect premises or property or search a person or bank account or safe) among many others.

During the financial year 2019/2020, there was a desert locust invasion in the East African region reported since October 2019 and the invasion was reported in Uganda on 9th February 2020 through Amudat district. Management was advanced funds for preparedness and control of the outbreak for activities to be undertaken within three months although management implemented these activities across two financial years of 2019/2020 and 2020/2021. The Ministry also transferred funds to two Agriculture training institutions in respect of subventions and other activities under an internal memorandum of understanding.

I noted that all documents pertaining to Contingency fund activities and transfers to agricultural institutions during the year worth UGX.11.95Bn were submitted to the IGG for investigations and I was unable to confirm whether the amount involved was applied to the intended purpose.

Further, contrary to section 20 (2) of the PFMR 2016 that requires an Accounting Officer to account for advance from the Contingencies Fund within sixty days after execution of the activity for which funds were released or at the end of the financial year whichever is earlier, no accountability report for the emergency funds advanced for the locust invasion activities was availed even though these activities were reportedly completed.

I therefore could not confirm authenticity of the payments included in the ministry expenditures of UGX.11.95Bn under the statement of financial performance and was unable to confirm whether the amount involved was applied to the intended purpose.

Management explained that all the documents relating to the dessert locust activities and transfers to the Institutions were officially requested for by the Inspectorate of Government and subsequently handed over and will be availed to audit as soon as received for verification.

I await the results of the IG investigation for inclusion in my next year's report and follow up.

### **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, as amended, 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, as amended, 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**

### **Compliance with Legislation**

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 came to my notice during the audit, were in all material respects, in compliance with the authorities which govern them.

#### **5.0 Failure to undertake monthly wage and pension performance analysis**

Guideline 2.3 of the Establishment Notice No. 1 2020 guidelines on payroll, wage bill, pension and gratuity management requires responsible officers to undertake monthly wage and pension performance analysis as well as monitor the wage, pension and gratuity budget performance and submit the mandated quarterly returns on payroll, wage bill, pension and gratuity. Responsible officers are further reminded that wage analysis and monitoring is a core function of the human resource management department (HRMD). Accordingly, Annex 1 of the guidelines outlines the Quarterly format for reporting on pension, gratuity, salary and pension management being A-Budget performance; B-Physical reporting; and C-Processing of pension files.

However, I noted that management did not undertake monthly wage and pension performance analysis to reconcile the payroll generated through the IPPS with the payment information from the IFMS as required by the guidelines.

This resulted into delays in granting clearance to recruit, inefficient wage and pension payroll management, accumulated arrears and non-absorption of pension and gratuity budget.

Going forward, the Ministry committed to submit quarterly payroll, wage bill, pension and gratuity performance reports to the Ministry of Public Service.

I advised Management to undertake the mandated quarterly returns in accordance with the reporting guidelines and this key performance indicator should be included in the human resource department performance plan.

#### **6.0 Staffing at the Ministry**

##### **6.1 Understaffing in the Core/Mandate Departments**

A review of the Ministry's staff establishment revealed that out of 919 approved positions, only 595 had been filled and the rest of the positions (324) were still vacant representing 35% staffing gap. Notably, it was observed that the core departments are significantly understaffed with the crop resources directorate at 51% level of unfilled positions, animal directorate 49%, extension directorate 49% and Fisheries directorate 44%.

Refer to table below;

Department/Directorate	Approved	Filled	Vacant	Percentage Vacancy
Crop Resources	156	77	79	51%
Animal Resources	207	105	102	49%
Extension Services	43	22	21	49%
Fisheries Resources	122	68	54	44%
Head Quarter -Administration	207	168	39	19%
Agriculture Institutions	184	155	29	16%
<b>Total</b>	<b>919</b>	<b>595</b>	<b>324</b>	<b>35%</b>

I noted a number of unfilled substantive key positions such as directors, commissioners, assistant commissioners and principals in these key and core directorates.

Understaffing adversely overstretches the available staff establishment and leads to work fatigue. As a result, the Ministry's strategic objectives will be impacted as all planned activities may not be adequately implemented thus failure to achieve its Mandate.

Management attributed the delay in filling the vacancies to a delay by the respective Service Commissions to conclude the recruitment process for the already declared vacancies and due to the ongoing restructuring of the Ministry, the filling of some vacancies has been deferred until the approval of the new Ministry structure. Further, the positions of Director had not been filled because of an ongoing Cabinet decision that halted their filling in the entire Public Service.

## 6.2 **Failure to Undertake timely recruitments despite availability of funds**

During the year under review, management planned to spend UGX.13.033Bn on payment of salaries and wages. It was noted that although UGX.13.033Bn was warranted, UGX.10.766Bn was spent with UGX.2.267Bn unspent at the end of the financial year and thus returned to the consolidated fund.

Interview with management revealed that the returned funds had been planned for staff recruitments during the year. Accordingly, it was noted that the staff were never recruited even though the funds for staff salaries and wages were received by the Ministry. Refer to table below;

Item	Revised Budget	Total Warrants	Total Payments	Unspent
<b>General Staff Salaries</b>	12,340,948,957	12,340,948,950	10,200,765,177	2,140,183,773
<b>Contract Staff Salaries</b>	691,999,999	691,999,999	565,320,658	126,679,341
<b>Total</b>	<b>13,032,948,956</b>	<b>13,032,948,949</b>	<b>10,766,085,835</b>	<b>2,266,863,114</b>

Failure to undertake necessary recruitments negatively impacts on the Ministry's capacity to deliver on its mandate and contributes to the country's unemployment rates.



Management explained that they are engaging with the Ministry of Public Service to fast track the restructuring exercise so that recruitment is conducted according to the revised Structure within the available wage.

I advised Management to engage the relevant service commissions for fast tracking recruitment of the already declared vacancies and restructuring of the Ministry. Further, the Accounting Officer should draw the Ministers attention to the urgent issue of Director Vacancies for escalation to Cabinet level.

## **7.0 Review of Procurement**

### **7.1 Inadequate Market Price Assessment**

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 same requires that where he/she ascertains that the market price established at the commencement of the procurement is still valid, the procurement should be cancelled and re-tendered. Furthermore, section 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 observed instances where there were variances between market assessed prices and the final Contract sum ranging from 13% to 126%. 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 before signing the contracts that were far in excess of the market value. Refer to table below for details.

<b>S/N</b>	<b>Subject of Procurement</b>	<b>Market Price of the Procurement '000</b>	<b>Contract Value (Currency and amount) '000</b>	<b>Variance '000</b>	<b>% Variance</b>
6	Supply of Tractors of Capacity with Assorted Implements and accessories (90-100) Hp at rated rpm-Lot 2	7,338,000	8,302,958	964,958	13%
7	Supply of Tractors of Capacity with Assorted Implements and accessories (125-130) Hp at rated rpm – Lot 3	1,008,975	2,277,500	1,268,525	126%
8	Provision of Consultancy Services for detailed studies for proposed irrigation schemes under the project	4,794,250	6,440,345	1,646,095	34%

Contract prices that are far above market prices hamper implementation of other planned activities due to inadequate cash flows and these uncompetitive prices also deny the Ministry value for money spent.

Management explained that at the time of procurement initiation, the estimated cost captured did not reflect the increase in the required tractor implements. However, this error was identified and additional funding was confirmed to cater for the required implements.

I advised the Accounting Officer to desist from signing contracts far above assessed market value without re-assessing the market conditions.

A handwritten signature in black ink, appearing to read 'J. Muwanga', with a large, sweeping flourish extending to the right.

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

27<sup>th</sup> December 2021

## **APPENDICES**

### **APPENDIX I: EXTENT OF QUANTIFICATION AND IMPLEMENTATION (UGX '000,000)**

<b>S/N</b>	<b>Program</b>	<b>Project Name</b>	<b>Output</b>	<b>Planned Quantified Activity</b>	<b>Activities</b>	<b>Achieved Quantified Activity</b>	<b>Revised Budget</b>	<b>Payments</b>	<b>Audit Remarks</b>	
									<b>Quantification: Implementation</b>	
1	Crop Resources	Agriculture Cluster Development Project	Output : 4 Crop pest and disease control measures	>undertake E-Voucher sensitization and farmer mobilization activities in the 12 clusters	1	>undertook E-Voucher sensitization and farmer mobilization activities in the 12 clusters	200	200	Fully Quantified	Fully implemented
2	Crop Resources	Agriculture Cluster Development Project	Output : 7 Promotion of Production & Productivity of priority commodities	>Build capacity of 250,000 farmers in input selection and bulking in 55 rollout districts. >Undertake 12 E-extension & advisory system training for stakeholders access to extension. >Procure 3,735Kgs of fertilizers; 8,781Kgs of herbicides and 10,905Kgs of pesticides and distribute to farmers to facilitate production of improved seed varieties under e-voucher implementing districts	3	>Built capacity of 250,000 farmers in input selection and bulking in 55 rollout districts. >Undertook 8 E-extension & advisory system for stakeholders access to extension in the 55 rollout districts. >Procure 3,735Kgs of fertilizers; 8,781Kgs of herbicides and 10,905Kgs of pesticides and distribute to farmers to facilitate production of improved seed varieties under e-voucher implementing districts	1,600	1,540	Fully Quantified	Partially implemented
3	Crop Resources	Crop pests and diseases control phase 2	Output : 3 Crop production technology promotion	>Establish 6 Disease free export zones in central Uganda and train 1,500 farmers	1	>Established 6 Disease free export zones in central Uganda and trained 1,500 farmers in the disease free zones	500	500	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
4	Crop Resources	Crop pests and diseases control phase 2	Output : 4 Crop pest and disease control measures	<ul style="list-style-type: none"> <li>&gt;Procure 100 motorized, 200 manual knapsack spray pumps and 100 personal protective equipment (PPE) for demonstration on management of pests and diseases</li> <li>&gt; Train 180 public and private extension service providers in plant clinic operations for early pest and disease diagnosis and management across Uganda</li> <li>&gt;Mobilize and train 200 fresh fruits and vegetable producers and exporters on control of pests and diseases of horticultural production across the country.</li> <li>&gt;Conduct 4 quarterly Field visits to assess and select beneficiaries for horticultural exports support carried out in potential horticultural production districts</li> <li>&gt;Procure 5,000 Kgs/liters of assorted fungicides and insecticides for demonstration on control of citrus and mango diseases</li> <li>&gt;Conduct training of at least 200 local government extension staff on various aspects on control of pests and diseases</li> </ul>	6	<ul style="list-style-type: none"> <li>&gt;Procured 100 motorized, 200 manual knapsack spray pumps and 100 personal protective equipment (PPE) for demonstration on management of pests and diseases</li> <li>&gt; Trained 180 public and private extension service providers in plant clinic operations for early pest and disease diagnosis and management across Uganda</li> <li>&gt;Mobilized and trained 200 fresh fruits and vegetable producers and exporters on control of pests and diseases of horticultural production across the country.</li> <li>&gt;Conducted 2 quarterly Field visits to assess and select beneficiaries for horticultural exports support carried out in potential horticultural production districts</li> <li>&gt;Procured 5,000 Kgs/liters of assorted fungicides and insecticides for demonstration on control of citrus and mango diseases</li> <li>&gt;Conducted training of 200 local government extension staff on various aspects on</li> </ul>	1,055	985	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
						control of pests and diseases				
5	Crop Resources	Crop pests and diseases control phase 2	Output : 9 Control of pest and diseases in priority commodities	<ul style="list-style-type: none"> <li>&gt;Procure and distribute 200 Soil testing kits for soil nutrient analysis by agricultural extension staff</li> <li>&gt;Procure 3,000 liters of approved bio pesticides and botanicals as safer alternatives for management of FAW</li> <li>&gt;Procure 5,000 liters of Profenofos 40% + Cypermethrin 4% EC for demonstration on control of Fall armyworm</li> <li>&gt;Undertake 16 Field crop inspections for freedom from pests and diseases in vegetative propagated planting materials</li> <li>&gt;Surveillance and management of 15 key pests and diseases in at least 90 districts</li> </ul>	5	<ul style="list-style-type: none"> <li>&gt;Procured and distributed 200 Soil testing kits for soil nutrient analysis by agricultural extension staff</li> <li>&gt;Procured 3,000 liters of approved bio pesticides and botanicals as safer alternatives for management of FAW</li> <li>&gt;Procured 5,000 liters of Profenofos 40% + Cypermethrin 4% EC for demonstration on control of Fall armyworm</li> <li>&gt;Undertook 12 Field crop inspections for freedom from pests and diseases in vegetative propagated planting materials</li> <li>&gt;Surveillance and management of 15 key pests and diseases in at least 55 districts</li> </ul>	507	445	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
6	Crop Resources	Development of Sustainable Cashew Nut Value Chain in Uganda	Output : 7 Promotion of Production & Productivity of priority commodities	<ul style="list-style-type: none"> <li>&gt;Conduct two baseline study on the study of cashew nut production and processing in Uganda</li> <li>&gt;Conduct four district level cashew nut farmers sensitization, mobilization and demonstration activities</li> <li>&gt;Establishment of 10 acre cashew nut seedling nurseries in the project areas</li> <li>&gt;Support 2,000 farmers with Quality 292,000 cashew nut seedlings for production</li> <li>&gt;Conduct four Training of Trainers at the District Local Governments on cashew nut agronomy</li> </ul>	5	<ul style="list-style-type: none"> <li>&gt;Conducted two baseline study on the study of cashew nut production and processing in Uganda</li> <li>&gt;Conducted four district level cashew nut farmers sensitization, mobilization and demonstration activities</li> <li>&gt;Established 10 acre cashew nut seedling nurseries in the project areas</li> <li>&gt;Supported 2,000 farmers with Quality 291,667 cashew nut seedlings for production</li> <li>&gt;Conducted four Training of Trainers at the District Local Governments on cashew nut agronomy</li> </ul>	2,000	2,000	Fully Quantified	Fully implemented
7	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Output : 7 Promotion of Production & Productivity of priority commodities	<ul style="list-style-type: none"> <li>&gt;Conduct 2 Meetings for change agents, selected farmers, water user association leaders, district leaders and other stakeholders on quarterly basis.</li> <li>&gt;Conduct 4 Community mobilization and sensitization</li> </ul>	2	<ul style="list-style-type: none"> <li>&gt;Conducted 2 Meetings for change agents, selected farmers, water user association leaders, district leaders and other stakeholders on quarterly basis.</li> <li>&gt;Conducted 4 Community mobilization and sensitization</li> </ul>	300	205	Fully Quantified	Fully implemented
8	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Output : 75 Purchase of Motor Vehicles and Other Transport Equipment	<ul style="list-style-type: none"> <li>&gt;Procure one station wagon vehicle for project activity supervision</li> </ul>	1	<ul style="list-style-type: none"> <li>&gt;Procured one station wagon vehicle for project activity supervision</li> </ul>	350	350	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
9	Crop Resources	Multisectoral Food Safety & Nutrition Project	Output : 5 Food and nutrition security	>Conduct 15 dissemination meetings on the water for production technology. (Drip Irrigation technology) in the 15 districts >Conduct 15 refresher trainings for Extension workers on Implementing the Standard Operating Procedures for school	2	>Conducted 15 dissemination meetings on the water for production technology. (Drip Irrigation technology) in the 15 districts >Conducted 15 refresher trainings for Extension workers on Implementing the Standard Operating Procedures for school	255	235	Fully Quantified	Fully implemented
10	Crop Resources	Multisectoral Food Safety & Nutrition Project	Output : 7 Promotion of Production & Productivity of priority commodities	>Undertake 8 field activities to ensure project sustainability (process and Impact Evaluation) and stakeholder consultation for the follow on project/program to support nutrition.	1	>Undertook 6 field activities to ensure project sustainability (process and Impact Evaluation) and stakeholder consultation for the follow on project/program to support nutrition.	500	440	Fully Quantified	Partially implemented
11	Crop Resources	National Oil Palm Project	Output : 3 Crop production technology promotion	>Conducted 4 Sensitisation of stakeholders on the oil palm project in Mayuge. >Ordering of 150,000 seedlings for the first planting of 500 hectares in Buvuma. >Production of 1,000 oil palm production manual >Carry out 8 technical training in oil palm agronomy in Buvuma. >Support to Oil palm research - 8 trials establishment, maintenance, pest & disease surveillance, data collection, analysis,	5	>Conducted 4 Sensitisation of stakeholders on the oil palm project in Mayuge. >Ordering of 150,000 seedlings for the first planting of 500 hectares in Buvuma. >Production of 1,000 oil palm production manual >Carry out 8 technical training in oil palm agronomy in Buvuma. >Support to Oil palm research - 8 trials establishment, maintenance, pest & disease surveillance, data collection,	1,000	1,000	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
				reports publication, dissemination and training.		analysis, reports publication, dissemination and training.				
12	Crop Resources	National Oil Palm Project	Output : 71 Acquisition of Land by Government	>Land preparation for the registered oil palm smallholder farmers in Buvuma. >Acquisition of Land by Government for the Oil Palm project	2	>Land preparation for the registered oil palm smallholder farmers in Buvuma. >Acquisition of Land by Government for the Oil Palm project	6,002	6,002	Not Quantified	N/A
13	Crop Resources	Rice Development Project	Output : 3 Crop production technology promotion	>Hold 4 coordination meetings of the Rice Secretariat >Support 2 rice collection activities for production data for Policy decision making >Hold 4 coordination meetings of the various public rice value chain development initiatives	3	>Held 2 coordination meetings of the Rice Secretariat >Supported 1 rice collection activities for production data for Policy decision making >Held 2 coordination meetings of the various public rice value chain development initiatives	400	390	Fully Quantified	Fully implemented
14	Directorate of Animal Resources	Developing A Market-Oriented And Environmentally Sustainable Beef Meat Industry In Uganda	Output : 6 Improved market access for livestock and livestock products	>Profile 15 Project stakeholders and 150,000 beneficiaries >Undertake 8 field activities of routine monitoring and evaluation of field project activities	2	>Profiled 15 Project stakeholders and 150,000 beneficiaries >Undertook 4 field activities of routine monitoring and evaluation of field project activities	500	449	Fully Quantified	Partially implemented



S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
15	Directorate of Animal Resources	Developing A Market-Oriented And Environmentally Sustainable Beef Meat Industry In Uganda	Output : 7 Promotion of priority animal products and productivity	<ul style="list-style-type: none"> <li>&gt;Design and test assorted training material by an external consultant.</li> <li>&gt;Support Sample collection, testing and analysis of FMD and other priority diseases</li> <li>&gt;Promote Supplementary animal feeding Veterinary Public Health and Marketing systems</li> </ul>	3	<ul style="list-style-type: none"> <li>&gt;Designed and tested assorted training material by an external consultant.</li> <li>&gt;Supported Sample collection, testing and analysis of FMD and other priority diseases</li> <li>&gt;Supported Supplementary animal feeding Veterinary Public Health and Marketing systems</li> </ul>	219	146	Not Quantified	N/A
16	Directorate of Animal Resources	Livestock Diseases Control Project Phase 2	Output : 3 Promotion of Animals and Animal Products	<ul style="list-style-type: none"> <li>&gt;Conduct 12 Capacity building/trainig activities for 50 farmers and 50 extension agents at the National Sericulture Centre.</li> <li>&gt;Strengthen 50 facilities of Biosecurity of poultry farms and hatcheries, piggery units and conservancy farms countrywide</li> <li>&gt;Conduct 50 detailed market survey for Ugandas silk and support the Sericulture Unit in Kawanda</li> <li>&gt;Promote Mulberry and silkworm pests and diseases situation and preventive measures amongst farmers in 24 districts.</li> </ul>	4	<ul style="list-style-type: none"> <li>&gt;Conducted 12 Capacity building/trainig activities for 45 farmers and 45 extension agents at the National Sericulture Centre.</li> <li>&gt;Strengthened 50 facilities of Biosecurity of poultry farms and hatcheries, piggery units and conservancy farms countrywide</li> <li>&gt;Conducted 45 detailed market survey for Ugandas silk and support the Sericulture Unit in Kawanda</li> <li>&gt;Promoted Mulberry and silkworm pests and diseases situation and preventive measures amongst farmers in 24 districts.</li> </ul>	150	140	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
17	Directorate of Animal Resources	Livestock Diseases Control Project Phase 2	Output : 5 Vector and disease control measures	<ul style="list-style-type: none"> <li>&gt;Undertake 8 Disease surveillance for detection and control of animal diseases including promotion of disease free compartments.</li> <li>&gt;Quarterly Facility maintenance, equipment callibration and allowances for laboratory and epidemiology activities for NADDEC</li> <li>&gt;Formulate 1 relevant instruments and regulations to implement the Cabinet decision for MAAIF to take over the role of NDA on animal drugs</li> <li>&gt;Procure assorted animal vaccines as a preventive measure to spread of animal diseases to less privileged livestock farmers. (4,000,000 dozes of PPR and 1,000,000 dozes rabies)</li> </ul>	4	<ul style="list-style-type: none"> <li>&gt;Undertook 8 Disease surveillance for detection and control of animal diseases including promotion of disease free compartments.</li> <li>&gt;Quarterly Facility maintenance, equipment callibration conducted and allowances for laboratory and epidemiology activities for NADDEC paid</li> <li>&gt;Formulated 1 relevant instruments and regulations to implement the Cabinet decision for MAAIF to take over the role of NDA on animal drugs (the national veterinary medicines authority bill 2020)</li> <li>&gt;Procured 1,000,000 dozes of PPR and 700,000 doses of Rabies animal vaccines as a preventive measure to spread of animal diseases to less privileged livestock farmers.</li> </ul>	7,405	4,848	Fully Quantified	Partially implemented
18	Directorate of Animal Resources	Livestock Diseases Control Project Phase 2	Output : 6 Improved market access for livestock and livestock products	<ul style="list-style-type: none"> <li>&gt;Conduct four Sensitization activities of Basongola Pastoral Farmers on Quarantine restrictions and animal movement control</li> <li>&gt;Support vaccination of animals in the 4</li> </ul>	2	<ul style="list-style-type: none"> <li>&gt;Conducted three Sensitization activities of Basongola Pastoral Farmers on Quarantine restrictions and animal movement control</li> <li>&gt;Support vaccination of animals in the 3</li> </ul>	295	250	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
				Basongola pastoral communities		Basongola pastoral communities				
19	Directorate of Animal Resources	Livestock Diseases Control Project Phase 2	Output : 9 Vector and disease control in priority animal commodities	<ul style="list-style-type: none"> <li>&gt;Conduct 4 Field investigations of acaricide use &amp; resistance in the Country in collaboration with other relevant institutions &amp; private sector and acaricide zones mapped out</li> <li>&gt;Undertook capacity building/Training of Laboratory staff (20) and Inspectors (60) trained on sample collection, packaging and test assays on major Transboundary animal diseases.</li> <li>&gt;Roll out the implementation of the tick control zoning strategy to the two disease zones;</li> <li>&gt;Procure 5,000 litres of acaricides and 3,000,000 doses of FMD vaccine</li> </ul>	4	<ul style="list-style-type: none"> <li>&gt;Conducted four Field investigations of acaricide use &amp; resistance in the Country in collaboration with other relevant institutions &amp; private sector and acaricide zones mapped out</li> <li>&gt;Undertook capacity building/Training of Laboratory staff (20) and Inspectors (60) trained on sample collection, packaging and test assays on major Transboundary animal diseases.</li> <li>&gt;Rolled out the implementation of the tick control zoning strategy;</li> <li>&gt;Procure 5,000 litres of acaricides and 1,000,000 doses of FMD vaccine</li> </ul>	5,296	4,065	Fully Quantified	Partially implemented
20	Directorate of Animal Resources	Meat Export Support Services	Output: 5 Vector and disease control measures	<ul style="list-style-type: none"> <li>&gt;Procure and distribute 2,200Kgs of fertilizers for pasture seed</li> <li>&gt;Promote adoption of value addition and labor saving technologies and build capacity in agro-based industrialisation with focus on</li> </ul>	2	<ul style="list-style-type: none"> <li>&gt;Procured and distributed 2,177Kgs of fertilizers for pasture seed</li> <li>&gt;Undertook promotional activities and capacity building in agro-based industrialisation with</li> </ul>	500	500	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
				establishing Public-Private Partnerships in 5 districts		focus on establishing Public-Private Partnerships in 5 districts				
21	Directorate of Animal Resources	Meat Export Support Services	Output : 6 Improved market access for livestock and livestock products	>Support the MOU to undertake goat breeding of 15,000 indigenous goat breeds to upscale the achievements in Sembabule to the greater Luwero and Nakasongola sub regions	1	>Supported the MOU to undertake goat breeding of 9,216 indigenous goat breeds to upscale the achievements in Sembabule to the greater Luwero and Nakasongola sub regions	3,000	1,910	Fully Quantified	Partially implemented
22	Directorate of Animal Resources	Meat Export Support Services	Output : 7 Promotion of priority animal products and productivity	>construct and Develop two animal holding grounds and quarantine stations services >Undertake 4 training, Mobilization and sensitization of Meat export stakeholders >Draft 4 Veterinary inspection and certification protocols >Support Veterinary Diagnosis and treatments in 10 districts around the animal holding grounds >Procure and distribute 7,300Kgs of fertilizers for pasture seeds	5	>constructed and Developed one animal holding ground and quarantine stations services i.e Katonga and Kyankwanzi NALI >Undertook 3 training, Mobilization and sensitization of Meat export stakeholders >Drafted 3 Veterinary inspection and certification protocols > Undertook sample collection, testing and vaccination of the infected animals in 10 districts around the animal holding grounds. >Procured and distributed 7,258Kgs of fertilizers for pasture seeds	3,684	3,650	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
23	Directorate of Animal Resources	Meat Export Support Services	Output : 79 Acquisition of Other Capital Assets	>Procure and equip laboratory equipment for the two animal holding grounds of NEC Katongo Gomba and Kyankwanzi NALI	1	>Procured and equipped laboratory equipment for the two animal holding grounds of NEC Katongo Gomba and Kyankwanzi NALI	500	500	Fully Quantified	Fully implemented
24	Directorate of Animal Resources	Meat Export Support Services	Output : 80 Livestock Infrastructure Construction	>Maintenance of the 2 constructed animal holding grounds >Construction of Katonga and Ruhengyere animal holding grounds	2	>Maintained 2 constructed animal holding grounds >Completed Katonga holding ground; Ruhengyere 25%	6,010	5,716	Fully Quantified	Partially implemented
25	Directorate of Animal Resources	Nothern Uganda Farmers Livelihood Improvement Project	Output : 7 Promotion of priority animal products and productivity	>Conduct capacity building of Skills and knowledge of at least 46 staff in Acholi sub-region on market oriented agricultural production. >Conduct capacity building of 70 extension workers and farmer group leaders on basic and advanced production skills and postharvest practices in Acholi sub-region. >Undertake 4 Empowerment & Promotion access of produce to markets in Acholi sub-region increased through Smallholder Horticulture. >Facilitate activities to work alongside with Japanese consultants promoting the horticulture value chain in Northern Uganda in 24 districts	4	>Conducted capacity building of Skills and knowledge of at least 46 staff in Acholi sub-region on market oriented agricultural production. >Conducted capacity building of 60 extension workers and farmer group leaders on basic and advanced production skills and postharvest practices in Acholi sub-region. >Undertook 4 Empowerment & Promotion access of produce to markets in Acholi sub-region increased through Smallholder Horticulture. >Facilitated activities to work alongside with Japanese consultants promoting the horticulture value chain in Northern Uganda in	310	257	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
						20 districts				
26	Directorate of Animal Resources	Regional Pastoral Livelihood Improvement Project	Output : 80 Livestock Infrastructure Construction	> Supervise Completion of the Construction (3 dams, 12 markets, 12 sheds/ 3 auction grounds, 3 b/checks in selected sites	1	> Supervised Completion of the Construction (3 dams, 12 markets, 12 sheds/ 3 auction grounds, 3 b/checks in selected sites.	120	120	Fully Quantified	Fully implemented
27	Directorate of Agricultural Extension and Skills Managment	Establishment of Value addition and Agro processing plants in Uganda	Output : 79 Acquisition of Other Capital Assets	>Develop and present 1 project proposal to develop value addition and processing plants in Uganda with M/s Alvan Blanch& Colas >Initiate the construction of the 4 regional value addition centers >Support/coordination of setting up of 4 regional bulking and processing centres for Grains, Cassava, Tea and fruits.	3	>Developed and presented 1 project proposal to develop value addition and processing plants in Uganda with M/s Alvan Blanch& Colas >Initiated the construction of the 2 regional value addition centers >Supported setting up of 2 regional bulking and processing centres for Grains, Cassava, Tea and fruits.	2,000	900	Fully Quantified	Partially implemented
28	Fisheries Resources	Promoting commercial aquaculture in Uganda Project	Output : 4 Promotion of sustainable fisheries	>Conduct 3 missions to support the inter-agency Water committee to undertake environmental audit study >Conduct 4 trainings for fish farmers on cage management aspects, record keeping, marketing and how to prevent disease	3	>Conducted 2 missions to support the inter-agency Water committee to undertake environmental audit study >Conducted 4 trainings for fish farmers on cage management aspects, record keeping, marketing and how to prevent disease	275	225	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
				outbreak in Mwena Kalangala. 30% youth, PWD and women participation >Hold 2 Semi-annual symposium for aquaculture projects with the aim of bringing together and attracting financiers and investors to Uganda		outbreak in Mwena Kalangala.				
29	Fisheries Resources	Support to Sustainable Fisheries Development Project	Output : 4 Promotion of sustainable fisheries	>Undertake 900 fisheries enforcement activities in all the major water bodies in conjunction with other law enforcement agencies (army and Police). >Facilitate the operations of 250 Fisheries Protection Force (FPF) >Support quarterly the operations and running of the project by the Project coordination Unit	3	>Undertook 900 fisheries enforcement activities in all the major water bodies in conjunction with other law enforcement agencies (army and Police). >Facilitated the operations of 250 Fisheries Protection Force (FPF) >Provided quarterly support to the operations and running of the project by the Project coordination Unit	2,815	2,706	Fully Quantified	Partially implemented
30	Fisheries Resources	Support to Sustainable Fisheries Development Project	Output : 6 Improved market access for livestock and livestock products	>Support the control of the Kaliba water weed and its removal from the major water bodies (removal of 50 acres of weed) >Mark and gazette the breeding grounds in the 4 major water bodies.	2	>Supported the control of the Kaliba water weed and its removal from the major water bodies (removal of 50 acres of weed) >Marked and gazetted the breeding grounds in the 4 major water bodies.	1,162	1,162	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
31	Fisheries Resources	Support to Sustainable Fisheries Development Project	Output : 83 Fisheries Infrastructure Construction	>Rehabilitated 2 Fisheries infrastructure >Rehabilitate the one National Fisheries Laboratory	2	>Rehabilitated 2 Fisheries infrastructure >The National Fisheries Laboratory was rehabilitated	1,000	1,000	Fully Quantified	Fully implemented
32	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Building Resilient Communities, Wetland Ecosystem and Associated Catchments in Uganda	Output : 80 Livestock Infrastructure Construction	>Designs for livestock watering facilities for livestock farmers were developed in the 12 districts	1	>Designed livestock watering facilities for livestock farmers were developed in the 12 districts	400	400	Fully Quantified	Fully implemented
33	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Building Resilient Communities, Wetland Ecosystem and Associated Catchments in Uganda	Output : 81 Livestock marketing facility construction	>Designed small scale irrigation schemes in the 12 project districts to support crop farmers >Carried out feasibility studies and designs for the fish ponds in the 12 project districts	2	>Designed small scale irrigation schemes in the 12 project districts to support crop farmers >Carried out feasibility studies and designs for the fish ponds in the 12 project districts	600	600	Fully Quantified	Fully implemented
34	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 4 Monitoring and evaluating the activities of the sector	>Provide quarterly logistical support for operations of the irrigation schemes (Mubuku, Doho, Odina).	1	>Provided quarterly logistical support for operations of the irrigation schemes (Mubuku, Doho, Odina).	215	215	Fully Quantified	Fully implemented
35	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 5 Creating and Enabling environment for Agriculture	>Provide quarterly logistical support and maintenance of the 60 project staff and maintaining the operations of the fleet of Heavy Earth moving equipment that stationed in Namalele.	1	>Provide quarterly logistical support and maintenance of the project 60 staff and maintaining the operations of the fleet of Heavy Earth moving equipment that stationed in Namalele.	994	994	Fully Quantified	Fully implemented



S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
36	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 72 Government Buildings and Administrative Infrastructure	>Construct and equip regional mechanical center of Buwama >Open 60,000 acres of land for nucleus farmers >Open 500 km of farm access roads countrywide >Provide maintenance and tools for the Namalele Agriculture Mechanical Center and Workshop	4	>Constructed and equipped regional mechanical center of Buwama >Opened 60,000 acres of land for nucleus farmers >Opened 500 km of farm access roads countrywide >Provided maintenance and assorted tools for the Namalele Agriculture Mechanical Center and Workshop	11,500	11,500	Fully Quantified	Fully implemented
37	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 77 Purchase of Specialised Machinery & Equipment	>Procure Additional three sets of heavy (earth moving) equipment: Hydraulic excavators, Drilling Rigs, bulldozers with rippers, Chain/Wheel Loaders, Water Bowsers, Dump Trucks, Pick Ups, Service Vans, Tandem Rollers, Motor Graders, Low Bed >Procure 2 station wagons and 1 pick up for the Hon. Minister MAAIF and Hon Minister of State for Fisheries	2	>Procured Additional two sets of heavy (earth moving) equipment: Hydraulic excavators, Drilling Rigs, bulldozers with rippers, Chain/Wheel Loaders, Water Bowsers, Dump Trucks, Pick Ups, Service Vans, Tandem Rollers, Motor Graders, Low Bed >Procured 2 station wagons and 1 pick up for the Hon. Minister MAAIF and Hon Minister of State for Fisheries	19,632	14,421	Fully Quantified	Partially implemented
38	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 80 Livestock Infrastructure Construction	>Construct 500 fish ponds for nucleus aquaculture farmers >Desilt 42 valley tanks in the greater Teso and Karamoja sub region	2	>Constructed 500 fish ponds for nucleus aquaculture farmers >Desilted 42 valley tanks in the greater Teso and Karamoja sub region	1,400	1,400	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
39	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour Saving Technologies	Output : 83 Valley Tank Construction (livestock)	>Open/improve 200 kms Access Roads >Construction and desilting of 89 valley tanks in the districts along the cattle corridor. >Construction of 400 valley tanks in water stricken areas and drought affected areas using MAAIF equipment and outsourcing where possible.	3	>Opened/improved 200 kms Access Roads >Constructed and desilted 89 valley tanks in the districts along the cattle corridor. >Constructed 400 valley tanks in water stricken areas and drought affected areas using MAAIF equipment and outsourcing where possible.	8,660	8,660	Fully Quantified	Fully implemented
40	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	Output : 5 Creating and Enabling environment for Agriculture	>Facilitated Counterpart 8 staff participation in construction activities for Atari irrigation scheme. >Strengthen 2 District Project Coordination Committees (DPCCs), Project >Undertake quarterly Monitoring project activities in the project areas Registration of key stakeholder to participate in the project	3	>Facilitated Counterpart 8 staff participation in construction activities for Atari irrigation scheme. >Strengthen 1 District Project Coordination Committees (DPCCs), Project >Undertok 2 Monitoring of project activities in the project areas and registration of key stakeholders to participate in the project	374	249	Fully Quantified	Partially implemented
41	Agriculture Infrastructure, Mechanization and Water for Agricultural Production	The Project on Irrigation Scheme Development in Central and Eastern Uganda (PISD)-JICA Supported Project	Output : 82 Construction of irrigation schemes	>Procurement of consultants for ESIA and feasibility studies& designs of mediumlarge-scale irrigation schemes Atera (Apach), Ongom, Kiige and Odina >Undertake 2 RAP studies and implementation, Develop Environment Management Plans	3	>Procured consultants for ESIA and feasibility studies& designs of mediumlarge- scale irrigation schemes Atera (Apach), Ongom, Kiige and Odina >Undertook 2 RAP studies and implementation, Develop Environment Management Plans	700	700	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
				>Complete Detailed Designs for Atari irrigation schemes.		>Completed Detailed Designs for Atari irrigation schemes.				
42	Policy, Planning and Support Services	Agriculture Value Chain Development	Output : 3 Improving Value addition and market Access	>Identify and profile 400 farmer groups to support project implementation >Identify and profile 20 key partner and seed companies to support the producing of maize and rice seeds for the farmers >Acquire 2 business development services to roll out the NARO technologies and support project implementation in project districts >Procure and distribute 7,300Kgs of fertilizers for pasture seed to beneficiary farmers >Develop 1 database of processors, traders and off takers of the 3 value chains >Establish 2 small irrigation system in Namalere	5	>Identified and profiled 300 farmer groups to support project implementation >Identified and profiled 14 key partner and seed companies to support the producing of maize and rice seeds for the farmers >Acquire 1 business development services to roll out the NARO technologies and support project implementation in project districts >Procured and distributed 7,258Kgs of fertilizers for pasture seed to beneficiary farmers >Develop 1 database of processors, traders and off takers of the 3 value chains >Establish 1 small irrigation system in Namalere	1,600	1,476	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
43	Policy, Planning and Support Services	Agriculture Value Chain Development	Output : 5 Creating and Enabling environment for Agriculture	<ul style="list-style-type: none"> <li>&gt;Support Effective regulation of the quality of the 4 value chains (rice, maize, beef, dairy) in the 47 implementing districts.</li> <li>&gt;Identify and train 20 seed grower groups in 5 selected districts</li> <li>&gt;Support and facilitate researchers for the release of new varieties for rice and maize (support NARO and private seed multipliers to increase the quantity of certified seed for maize and rice required to reach the farmers)</li> <li>&gt;Build capacity of 400 farmer groups in sustainable enterprise development</li> </ul>	4	<ul style="list-style-type: none"> <li>&gt;Supported the effective regulation of the quality of the 4 value chains (rice, maize, beef, dairy) in the 47 implementing districts.</li> <li>&gt;Identified and trained 20 seed grower groups in 5 selected districts</li> <li>&gt;Supported and facilitate researchers for the release of new varieties for rice and maize (support NARO and private seed multipliers to increase the quantity of certified seed for maize and rice required to reach the farmers)</li> </ul>	350	300	Fully Quantified	Partially implemented
44	Policy, Planning and Support Services	Agriculture Value Chain Development	Output : 71 Acquisition of Land by Government	<ul style="list-style-type: none"> <li>&gt;Undertake a land acquisition for 800 acres of land for the proposed Achomai Irrigation Scheme</li> </ul>	1	<ul style="list-style-type: none"> <li>Acquired 525.3 acres of land for the proposed Achomai Irrigation Scheme</li> </ul>	1,000	600	Fully Quantified	Partially implemented
45	Policy, Planning and Support Services	Agriculture Value Chain Development	Output : 72 Government Buildings and Administrative Infrastructure	<ul style="list-style-type: none"> <li>&gt;Initiate the Rehabilitation of 1 Dairy Standards Laboratory</li> <li>&gt;Initiate the rehabilitation of 1 national seed laboratory in Kawanda</li> <li>&gt;Initiate the Construction and establishment of 1 appropriate food safety laboratory for conformity</li> </ul>	3	<ul style="list-style-type: none"> <li>&gt;Initiated the Rehabilitation of Dairy Standards Laboratory</li> <li>&gt;Initiated the rehabilitation of the national seed laboratory in Kawanda</li> <li>&gt;Initiated the Construction and establishment of an appropriate food safety laboratory for</li> </ul>	700	700	Fully Quantified	Fully implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
						conformity				
46	Policy, Planning and Support Services	Agriculture Value Chain Development	Output : 82 Construction of Irrigation Schemes	>Initiate the construction of Sironko gravity fed irrigation scheme with a gross command area of 1608ha. >Undertake 3 detailed designs and initiate construction of small scale irrigation schemes (2 in Namulonge and 1 in Namalere)	2	>Initiated the construction of Sironko gravity fed irrigation scheme with a gross command area of 1608ha. >Undertook 3 detailed designs and constructed 3 small scale irrigation schemes (2 in Namulonge and 1 in Namalere)	1,045	1,045	Fully Quantified	Fully implemented
47	Policy, Planning and Support Services	China-Uganda South-South Cooperation Project Phase III	Output : 5 Creating and Enabling environment for Agriculture	>Support 400 farmers to produce chinese hybrid rice and fox tailed millet in the four regions >Train 200 farmers on the improved chinese agricultural technologies >Train 100 subject matter specialist and 60 lead farmers on post harvest handling	3	>Supported 338 farmers to produce chinese hybrid rice and fox tailed millet in the four regions >Trained 123 farmers on the improved chinese agricultural technologies >Trained 79 subject matter specialist and 59 lead farmers on post harvest handling	523	365	Fully Quantified	Partially implemented
48	Policy, Planning and Support Services	China-Uganda South-South Cooperation Project Phase III	Output : 52 National Farmers Leadership Centre	>Quarterly Transfers to FAO under South to South Tripartite Arrangement;	1	>undertook two Quarterly Transfers to FAO under South to South Tripartite Arrangement;	3,000	1,913	Not Quantified	N/A

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
49	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 4 Monitoring and evaluating the activities of the sector	>Conduct 4 Inspection, support Supervision of MAAIF programmes, projects and standards in District Production Departments >Supervision and Monitoring of the Recruitment exercise of extension workers at 24 district local governments	2	>Conducted 4 Inspection, support Supervision of MAAIF programmes, projects and standards in District Production Departments >Supervision and Monitoring of the Recruitment exercise of extension workers at 24 district local governments carried out.	201	201	Fully Quantified	Fully implemented
50	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 5 Creating and Enabling environment for Agriculture	>MAAIF land surveying and Titling both at the headquarters and 12 districts. >MAAIF Buildings inventory updated	2	>MAAIF land surveying and Titling both at the headquarters and 12 districts conducted >MAAIF Buildings inventory updated	244	244	Fully Quantified	Fully implemented
51	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 7 Monitoring & Evaluation of commodity approach activities in the sector	>Profile and register 10 private agriculture extension service providers/ organization per value chain per region >Support 20 field activities to improve knowledge management among farmers and extension workers at the district and sub counties	2	>Profiled and registered 10 private agriculture extension service providers/ organization per value chain per region >Supported 12 field activities to improve knowledge management among farmers and extension workers at the district and sub counties	500	350	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									<b>Quantification: Implementation</b>	
52	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 19 Human Resource Management Services	>Implement 4 field activities of MAAIF HIV control Policy and master plan. >Mainstream gender issues among farming communities in the 12 national priority and strategic value chains in 12 districts >Facilitate participation in the World Aids Day >Conduct 4 gender sensitization Meetings at MAAIF Headquarters	2	>Implemented 4 field activities of MAAIF HIV control Policy and master plan. >Mainstreamed gender issues among farming communities in the 12 national priority and strategic value chains in 10 districts. >Facilitated participation in the World Aids Day >Conducted 3 gender sensitization meetings at MAAIF Headquarters	600	550	Fully Quantified	Partially implemented
53	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 20 Records Management Services	>8 MAAIF medium term priorities, projects outputs profiled in the media through supplementary articles and on electronic media >24 MAAIF Public Relation Activities supported (Television Talk Shows, Radio Talk shows and Newspaper pull outs) to support MAAIF public relation office and media interactions (ring fenced budget item)	2	>8 MAAIF medium term priorities, projects outputs profiled in the media through supplementary articles and on electronic media >24 MAAIF Public Relation Activities conducted (Television Talk Shows, Radio Talk shows and Newspaper pull outs) to support MAAIF public relation office and media interactions (ring fenced budget item)	450	450	Fully Quantified	Fully implemented
54	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 51 Secondment for MAAIF staff in Rome	>Provide logistical support to the Office of the Agriculture Attache in Rome (paid salaries for 3 contract staff, provided quarterly facilitation i.e. rent, fuel and office supplies	1	>Provided logistical support to the Office of the Agriculture Attache in Rome (paid salaries for 3 contract staff, provided quarterly facilitation i.e. rent, fuel and office supplies	500	500	Not Quantified	N/A

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
55	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 72 Government Buildings and Administrative Infrastructure	>Four MAAIF headquarter buildings, stores and supportive infrastructure renovated	1	>Four MAAIF headquarter buildings, stores and supportive infrastructure renovated	495	487	Fully Quantified	Fully implemented
56	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 75 Purchase of Motor Vehicles and Other Transport Equipment	>Procure a station wagon vehicle for the Minister and 2 pick ups	1	>Procured a station wagon vehicle for Hon. MAAIF and two pick ups	900	800	Fully Quantified	Fully implemented
57	Policy, Planning and Support Services	Retooling of Ministry Agriculture, Animal Industry and Fisheries	Output : 79 Acquisition of Other Capital Assets	>Pay tax contributions on 4 vehicles donated by UNDP and SESAKAWA Global	1	>Paid tax contributions on 4 vehicles donated by UNDP and SESAKAWA Global	200	200	Fully Quantified	Fully implemented
58	Policy, Planning and Support Services	Support to Agricultural Training Institutions	Output : 5 Creating and Enabling environment for Agriculture	>Undertake 4 Policy supervision visits at BAC; >Conduct 4 administrative meetings at BAC >Undertake College Curriculum development >Provide quarterly logistical support for the daily running of the College	4	>Undertook 4 Policy supervision visits at BAC; >Conducted 4 administrative meetings at BAC >Undertook College Curriculum development >Provided quarterly logistical support for the daily running of the College	300	297	Fully Quantified	Fully implemented
59	Policy, Planning and Support Services	Support to Agricultural Training Institutions	Output : 6 Institutional Development In Agricultural Sector	>Undertake 4 Policy supervision visits at FTI; >Conduct 4 administrative meetings at FTI >Undertake Institute Curriculum development >Provide quarterly logistical support for the daily running of the Institute	4	>Undertook 4 Policy supervision visits at FTI; >Conducted 4 administrative meetings at FTI >Undertook Institute Curriculum development >Provided quarterly logistical support for the daily running of the	310	304	Fully Quantified	Fully implemented



S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
						Institute				
60	Policy, Planning and Support Services	Support to Agricultural Training Institutions	Output : 72 Government Buildings and Administrative Infrastructure	>Procure one contractor to overhaul the electrical system at BAC >Renovate 5 classrooms and 2 accommodation housing at BAC	2	>Procured one contractor to overhaul the electrical system at BAC >5 classrooms and 2 accommodation housing at BAC renovated	347	347	Fully Quantified	Fully implemented
61	Policy, Planning and Support Services	Support to Agricultural Training Institutions	Output : 79 Acquisition of Other Capital Assets	>Renovate 4 Staff quarters at FTI. >Renovate 3 classroom and student accommodation infrastructure at FTI	2	>Renovated total of 4 Staff quarters at FTI. >Renovated 3 classroom and accommodation infrastructure at FTI	347	347	Fully Quantified	Fully implemented
62	Policy, Planning and Support Services	The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project	Output : 4 Monitoring and evaluating the activities of the sector	>Undertake 8 field activities to monitor adherence to regional policy and SPS standards in Uganda fast tracked supervised and monitored at centre and LG levels and evaluation and recommendation reports made. >Pay contract staff salaries of 12 staff at Kampala MAAIF Headquarter >Conduct 8 regional farmer institutional training on sanitary and pytosanitary standards >Supervise the Implementation of SPS 4 bye laws and ordinances in 4 regions	4	>Undertook 8 field activities to monitor adherence to regional policy and SPS standards in Uganda fast tracked supervised and monitored at centre and LG levels and evaluation and recommendation reports made. >Paid contract staff salaries of 12 staff at Kampala MAAIF Headquarter >Conducted 6 regional farmer institutional training on sanitary and pytosanitary standards >Supervised the Implementation of SPS 4 bye laws and ordinances in 2 regions	481	397	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks	
									Quantification: Implementation	
63	Policy, Planning and Support Services	The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project	Output : 5 Creating and Enabling environment for Agriculture	>Undertake 16 field visits to Collect data in the 4 regions and update the Agriculture production and marketing data effectively (Support to the Agriculture CAADP/Malabo Policy undertaking implementation by the COMESA and CAADP Technical Desk/Committee) >Train 35 staff in digital price data collection >Undertake data analysis of data to compile the 2021 bi annual review report and validate the draft report >Undertake 4 regional stakeholder sensitization meetings on the bi-annual review processes	4	>Undertook 16 field visits to Collect data in the 4 regions and update the Agriculture production and marketing data effectively (Support to the Agriculture CAADP/Malabo Policy undertaking implementation by the COMESA and CAADP Technical Desk/Committee) >Trained 35 staff in digital price data collection >Undertook data analysis of data to compile the 2021 bi annual review report and validated the draft report >Undertook 4 regional stakeholder sensitization meetings on the bi-annual review processes	1,000	1,000	Fully Quantified	Fully implemented
64	Policy, Planning and Support Services	The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project	Output : 6 Institutional Development In Agricultural Sector	>Undertake 16 field activities in Local Governments to support regional mutual accountability undertakings under Malabo; >Support the undertaking of two baseline studies for selected value chains within ASSP III. >Develop 2 data collection tools to facilitate routine update	3	>Undertook 12 field activities in Local Governments to support regional mutual accountability undertakings under Malabo; >Supported the undertaking of two baseline studies for selected value chains within ASSP III. >Develop 2 data collection tools to facilitate routine update	2,618	2,300	Fully Quantified	Partially implemented

S/N	Program	Project Name	Output	Planned Quantified Activity	Activities	Achieved Quantified Activity	Revised Budget	Payments	Audit Remarks Quantification: Implementation	
				on the national data centre		on the national data centre				
65	Policy, Planning and Support Services	The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project	Output : 20 Records Management Services	<ul style="list-style-type: none"> <li>&gt;Produce 3 agricultura statistics reports i.e. (Data collection, Monitoring and supervision reports).</li> <li>&gt;Roll out NFASS to 48 districts in the 4 regions</li> <li>&gt;Undertake 16 field supervison visits to Improve coordination and data management within a Network of Ministries Departments and Agencies associated with agriculture statistics</li> <li>&gt;Support one Joint Annual Sector Agriculture Review 2020 activities</li> </ul>	4	<ul style="list-style-type: none"> <li>&gt;Produced 3 reports i.e. (Data collection, Monitoring and supervision reports).</li> <li>&gt;Rolled out NFASS to 38 districts in the 4 regionsl</li> <li>&gt;Undertook 12 field supervison visits to Improve coordination and data management within a Network of Ministries Departments and Agencies associated with agriculture statistics</li> <li>&gt;Supported one Joint Annual Sector Agriculture Review 2020 activities</li> </ul>	1,142	1,016	Fully Quantified	Partially implemented
Total					<b>167</b>		<b>113,239</b>	<b>98,163</b>		