



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES
FOR THE YEAR ENDED 30TH JUNE 2022**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

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List of Acronyms

Acronym	Meaning
BAC	Bukalasa Agricultural College
F/Y	Financial Year
FTI	Fisheries Training Institute
GOU	Government of Uganda
INTOSAI	International Organization of Supreme Audit Institutions
ISA	International Standards on Auditing
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 Centre
NPPO	National Plant Protection Organization
PFMA	Public Finance Management Act, 2015
PPDA	Public Procurement and Disposal of Assets
TI	Treasury Instructions 2017
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 30TH JUNE, 2022

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 30th June 2022, 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 30th June 2022 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

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

Key Audit Matter

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

1.0 Implementation of the Approved Budget

Paragraph 2 of schedule 5 of the PFMA requires Accounting Officers to prepare an appropriation account showing the services for which the money expended were voted, the sums actually expended on each service and the state of each vote compared with the amount appropriated for that vote by Parliament.

Over the years, I have observed improvements in the performance regarding implementation of the budget but entities still face a number of challenges including COVID, which continue to affect implementation of activities, service delivery and credibility of the budget. It is against this background that budget performance was considered a key audit area during the office-wide planning. I reviewed documents such as work plans, performance reports, conducted interviews and physical inspection in arriving at my findings.

The Ministry of Agriculture, Animal Industry and Fisheries 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.

The Ministry had an approved budget of UGX.254,016,927,212 out of which UGX.201,354,105,642 was warranted. The Ministry's key deliverables for the financial year under review were;

Table 1 Showing key deliverables for MAAIF for the year

S/N	Output	Details	Revised Budget "Bns" (UGX)	Cumulative % share of the total approved budget
1	10577	77: Purchase of Specialized Machinery & Equipment	45	18%
2	10580	80: Livestock Infrastructure Construction	38	33%
3	10205	5: Vector and disease control measures	20	41%
4	10583	83: Valley Tank Construction (livestock)	9.904	44%
5	10505	5: Creating and Enabling environment for Agriculture	8.791	48%
6	10572	72: Government Buildings and Administrative Infrastructure	8	51%
7	10205	5: Vector and disease control measures	5.9	53%
8	10599	99: Arrears	5.128	55%
9	10504	5: Creating and Enabling environment for Agriculture	5	57%
10	10209	9: Vector and disease control in priority animal commodities	4.547	59%
11	10171	71: Acquisition of Land by Government	4.097	61%
12	10280	80: Livestock Infrastructure Construction	3.9	62%
13	10102	2: Quality Assurance systems along the value chain	2.976	63%
14	10404	4: Promotion of sustainable fisheries	2.5	64%
15	10581	81: Construction of irrigation schemes	2.5	65%
16	10209	9: Vector and disease control in priority animal commodities	2.35	66%
17	10104	4: Crop pest and disease control measures	2.204	67%
18	10584	84: Fisheries Infrastructure Construction	2.201	68%
19	10206	6: Improved market access for livestock and livestock products	2.2	69%
20	10102	2: Quality Assurance systems along the value chain	2.15	70%
21	10107	7: Promotion of Production & Productivity of priority commodities	2	71%

S/N	Output	Details	Revised Budget "Bns" (UGX)	Cumulative % share of the total approved budget
22	10305	5: Provision of Value Addition extension services	1.905	71%
23	10203	3: Promotion of Animals and Animal Products	1.7	72%
24	10207	7: Promotion of priority animal products and productivity	1.25	73%
25	10104	4: Crop pest and disease control measures	1.2	73%
26	10402	2: Fisheries Quality Assurance and standards	1	73%
27	10402	2: Fisheries Quality Assurance and standards	1	74%
28	10103	3: Crop production technology promotion	0.7	74%
29	10107	7: Promotion of Production & Productivity of priority commodities	0.7	74%
30	10303	3: Agricultural extension co-ordination strengthened	0.696	75%
Total			189.5	

I reviewed the implementation of the approved 2021/2022 budget by the entity and noted the following;

No	Observation	Recommendation															
1.1	<p><u>Revenue Performance</u></p> <p><u>Performance of Non-Tax Revenue (NTR)</u></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at vote level for the financial year 2021/2022 and noted that the Ministry budgeted to collect NTR of UGX.1.580Bn during the year under review. However, UGX.5.050Bn was collected above the target by 200%.</p> <p>The Accounting Officer attributed the significant performance in NTR to the opening up of the economy with increased vigilance and regulatory enforcement including massive registration of the fisher folk.</p> <p><u>Performance of GOU receipts</u></p> <p>According to the approved budget, the Ministry was supposed to receive UGX.254.12Bn out of which UGX.201.35Bn was warranted, resulting in a shortfall of UGX.52.66Bn. The shortfall represents 21% of the approved budget.</p> <p>The funds that were not warranted were meant to facilitate the implementation of a number of activities which were either partially, or not implemented at all; some of these activities are;</p> <table border="1"> <thead> <tr> <th>No</th> <th>Out-put</th> <th>Activity</th> <th>Amount (UGX 'Bns)</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>80: Livestock Infrastructure Construction</td> <td>Construction of Water for production facilities (valley tanks/dams, fish ponds, canals)</td> <td>18</td> <td>To provide water for animals for the communities in Kotido, Moroto, Amudat etc.</td> </tr> <tr> <td>2</td> <td>77: Purchase of Specialized</td> <td>Procure and distribute 4WD</td> <td>10.548</td> <td>To support farmers in the</td> </tr> </tbody> </table>	No	Out-put	Activity	Amount (UGX 'Bns)	Purpose	1	80: Livestock Infrastructure Construction	Construction of Water for production facilities (valley tanks/dams, fish ponds, canals)	18	To provide water for animals for the communities in Kotido, Moroto, Amudat etc.	2	77: Purchase of Specialized	Procure and distribute 4WD	10.548	To support farmers in the	<p>I commended the Accounting Officer for collection of the NTRs. However, the Accounting Officer should undertake another assessment of the revenue potential for the subsequent budgets.</p> <p>I advised the Accounting Officer to always liaise with MOFPED during implementation to ensure that GOU funds are released as planned.</p>
No	Out-put	Activity	Amount (UGX 'Bns)	Purpose													
1	80: Livestock Infrastructure Construction	Construction of Water for production facilities (valley tanks/dams, fish ponds, canals)	18	To provide water for animals for the communities in Kotido, Moroto, Amudat etc.													
2	77: Purchase of Specialized	Procure and distribute 4WD	10.548	To support farmers in the													

No	Observation				Recommendation																			
		Machinery & Equipment	tractors of engine capacity 75		mechanization of agriculture																			
	3	83: Valley Tank Construction (livestock)	Construction, Rehabilitation and Operationalization of Small Scale Mechanized Water and Irrigation Facilities	7.495	To support farmers in modern agricultural practices through irrigation																			
	4	5: Creating and Enabling environment for Agriculture	Identification of degraded hotspots and supervise the development of 16 model irrigation schemes in research institutes	1.844																				
	5	5: Vector and disease control measures	Procure assorted animal vaccines as a preventive measure to spread of animal diseases to less privileged livestock farmers	1.305	To support farmers in the fight against and prevent animal diseases																			
		Total		39.192																				
1.2	<p><u>Utilization of Warrants</u></p> <p>Out of the total warrants of UGX.201.35Bn received during the financial year UGX.196.54Bn was spent by the entity resulting in an unspent balance of UGX.4.81Bn representing an absorption level of 97.6%. The unspent funds were swept back to the consolidated fund as required by the PFMA.</p> <p>The warrants that were not utilised were meant for the following activities which were subsequently partially or not implemented at all.</p> <p><u>Table 2 Showing activities affected by under-utilization of warrants</u></p> <table border="1"> <thead> <tr> <th>No</th> <th>Output</th> <th>Activity</th> <th>Amount - Unspent (UGX 'Bns)</th> <th>Reason for underutilization of warrants</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>14902</td> <td>Pension for General Civil Service</td> <td>1.581</td> <td rowspan="2">Unspent pension funds related to un-applied for/bounced pension payments, suspended pension records due to delay to submit life certificates, un-validated/un-verified pension records deleted by Ministry of Public Service and un-processed pension and gratuity due to delay to submit requisite pension documents.</td> </tr> <tr> <td>2</td> <td>14902</td> <td>Gratuity Expenses</td> <td>0.223</td> </tr> <tr> <td>3</td> <td>10505</td> <td>Maintenance Machinery, Equipment</td> <td>0.175</td> <td>Significant delays in the procurement</td> </tr> </tbody> </table>				No	Output	Activity	Amount - Unspent (UGX 'Bns)	Reason for underutilization of warrants	1	14902	Pension for General Civil Service	1.581	Unspent pension funds related to un-applied for/bounced pension payments, suspended pension records due to delay to submit life certificates, un-validated/un-verified pension records deleted by Ministry of Public Service and un-processed pension and gratuity due to delay to submit requisite pension documents.	2	14902	Gratuity Expenses	0.223	3	10505	Maintenance Machinery, Equipment	0.175	Significant delays in the procurement	<p>I advised the Accounting Officer to always ensure that verification of pension documentation and the procurement process are undertaken in time so as to enhance service delivery to the community.</p>
No	Output	Activity	Amount - Unspent (UGX 'Bns)	Reason for underutilization of warrants																				
1	14902	Pension for General Civil Service	1.581	Unspent pension funds related to un-applied for/bounced pension payments, suspended pension records due to delay to submit life certificates, un-validated/un-verified pension records deleted by Ministry of Public Service and un-processed pension and gratuity due to delay to submit requisite pension documents.																				
2	14902	Gratuity Expenses	0.223																					
3	10505	Maintenance Machinery, Equipment	0.175	Significant delays in the procurement																				

No	Observation					Recommendation
	4	10107	Agricultural supplies	1.417	Significant delays in the procurement process and long drought spells in the cashew nut production areas	
	5	14953	Transfers to other gov't units	0.35	Delays in requisitioning for funds by the Agricultural training institutions to Rehabilitate staff Houses at BAC and FTI	
	6	14905	Consultancy Services- Short Term	0.12	Significant delays in the procurement	
	Total			3.865		
	<p>As a result of failure to utilise warrants;</p> <ul style="list-style-type: none"> • Pension and gratuity arrears continued to accumulate. I noted outstanding pension entitlements towards 154 pensioners worth UGX.1,252,035,222 and gratuity towards 7 pensioners worth UGX.430,737,746 • 291,667 Cashew Nut seedlings of improved varieties were neither procured nor distributed to nuclear farmers despite availability of funds • Staff houses at FTI and BAC were not renovated/rehabilitated. <p>The Accounting Officer attributed the unutilised funds to unverified pensioners that could not be paid, delays in procurements for Maintenance Machinery, Equipment and agricultural supplies (cashew nut seedlings leading to lapse in time for the planting season).</p>					
1.3	<p><u>Implementation of quantified outputs</u></p> <p>I assessed the implementation of a sample of thirty (30) outputs that had been fully quantified with a total of eighty-three (83) activities worth UGX.55.7Bn and noted that;</p> <ul style="list-style-type: none"> • Eighteen (18) outputs with forty-nine (49) activities and expenditure worth UGX.23.1Bn were fully implemented. • Ten (10) outputs with thirty-two (32) activities worth UGX.31.9Bn were partially implemented. Out of the thirty-two (32) activities, the entity fully implemented twenty (20) activities; eleven (11) activities were partially implemented, while one (01) activity remained unimplemented. • Two (2) outputs with two (2) activities worth 0.7Bn were not implemented at all. <p>Details in Appendix I showing extent of Implementation of Outputs and Activities.</p> <p>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 despite having received the required funds.</p> <ol style="list-style-type: none"> 1. Procurement and distribution of 291,667 Cashew nut seedlings 2. Delivery and distribution of the procured Vaccines 3. Land surveying and titling 4. Procurement of three Motor vehicles <p>The Accounting Officer attributed this to delays in the procurement processes and long dry seasons than anticipated for instance the</p>					<p>I advised the Accounting Officer to undertake adequate planning in order to ensure that activities and outputs are implemented as planned.</p>

No	Observation	Recommendation
	procurement and distribution of cashew nut seedlings could not be done because of the dry spell that set in earlier than usual patterns.	
1.4	<p><u>Diversion/Mischarges</u></p> <p>Paragraph 10.3.1 (step 4-approval of payments) of the Treasury Instructions 2017 states that in reviewing payment requests, an Accounting Officer shall have a primary responsibility of ensuring that there is no mischarge and diversion of funds through wrong coding of transactions. An Accounting Officer shall be held personally liable for any wrong charge accounts used for expenditure incurred by his/her vote.</p> <p>From a sample of transactions reviewed, I noted that funds to the tune of UGX.1,362,077,816 were irregularly diverted from the activities on which they were budgeted and spent on other activities without seeking and obtaining the necessary approvals. Details in Appendix II</p> <p>Diversion of funds is not only contrary to the Public Finance and Management Act, but it negatively affects the delivery of services and negates the purpose of budgeting.</p> <p>The Accounting Officer explained that;</p> <ul style="list-style-type: none"> • Travel abroad is in response to global events that affects global interrelationships including Trade concerns. • Funding for vaccines are considered as a package all the way from procurement, delivery, distribution and administration to ensure impact of vaccination to protect the livestock. • Government intervention recently brought on board activities where resources were spent on the PDM launch. The output of the launch was to popularize the PDM that is directly related to Public relations and advertisements. 	<p>I advised the Accounting Officer to always ensure that charging of expenditure is based on the expenditure classification and coding as defined by the chart of Accounts. Any reallocations should be done in accordance with the regulations.</p>

1.5 Delivery of Services from implemented activities

I undertook procedures to establish if activities were undertaken in timely manner, were of expected quality and quantity, and if citizens were getting the expected services. In addition, I assessed if the works/services were delivered at reasonable costs. Below is a summary of my observations;

No.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
1.	Eprinomectin 5Mg 6,660 Litres (Boehringer Ingeheim Animal Health)	1.879	<ul style="list-style-type: none"> • Of the 6,660 doses procured, it was noted that 2,794 doses only were issued out with 3,866 left in stores at year end. • Retaining a large number of quantities in stock by year-end despite the unprecedented episodes of tick borne diseases casts doubt on the needs assessment at the 	<ul style="list-style-type: none"> • The anticipated services of controlling the unprecedented episodes of tick borne diseases in the country have not been fully achieved despite availability of acaricides. 	<ul style="list-style-type: none"> • The Ministry was processing approvals from districts that had reported tick resistance to acaricides.

No.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
2.	Supply of 2,737,800 Doses of FMD Vaccine (Boehringer Ingeheim Animal Health)	19.708	<p>time of procurement</p> <ul style="list-style-type: none"> Request for approval of procurement of 5million doses of Foot and Mouth Disease (FMD) vaccines was raised on 23/8/2021; contract signed much later on 1/6/2022 and call off order raised on 2/6/2022 for supply of 2,737,800 Doses of FMD at USD 5,420,844 delivery period within 4 months. Funds worth UGX.19.8BN were transferred to BOU on 16/6/2022 as GOU Deposits for Letters of Credit for the activity By time of this audit, November 2022 the vaccines were yet to be delivered to the Ministry despite expiry of the contract delivery period. 	<ul style="list-style-type: none"> Delayed delivery implies failure to combat the disease in the current cattle stock. Presently, MAAIF cannot effectively contain FMD outbreaks in the country and this may lead to severe economic losses The anticipated service from the procurement of FMD vaccines has not been achieved. 	<ul style="list-style-type: none"> After signing the contract the manufacturer commenced the manufacturing process for the vaccines but experienced challenges in acquiring key raw materials for the vaccine –the supplier promised to fully deliver by end of December, 2022.
3.	Construction Materials for Bukomansi mbi District. – Bakijulula small scale irrigation scheme Bukomansi mbi disti	0.325	<ul style="list-style-type: none"> Project is behind schedule. The water source has been well excavated with water on site Pending works included piping from water source to reservoir, fencing of the water source and extension of the irrigation pipes to beneficiaries. The unfenced deep excavated water source poses danger to the community as children may easily drown while fetching water from the source 	<ul style="list-style-type: none"> The anticipated services from the demo irrigation scheme are yet to be achieved given that the project is behind schedule. Management may incur wasteful expenditure in case death arises from the unfenced deep excavated water source. 	<ul style="list-style-type: none"> The supplier faced shipment challenges causing the delays in completion.
4.	Fencing and building materials- Kyesiiga Irrigation demonstration scheme Masaka.	0.535	<ul style="list-style-type: none"> Irrigation scheme is functional and benefits are accruing to the lead farmer beneficiary group with one coffee plantation on top of availing a piped water source to the group nursery bed. Water source, pump house and solar panels were not fenced off 	<ul style="list-style-type: none"> The anticipated services from the demo irrigation have largely been achieved. There is pending extension of piped water to the nearby community. 	<ul style="list-style-type: none"> The remaining materials sited were for extension of the water to the nearby community which will be done jointly with

N o.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
			<p>which may expose the community to risks of drowning and the facilities to vandalism.</p> <ul style="list-style-type: none"> Some Pipes were still on site and not yet utilised for extension of piped water to the community. 		fencing works in due course.
5.	Construction of Mbale Agricultural Mechanization Centre	0.669	<ul style="list-style-type: none"> The 1year project with a start date of 1/5/2021 is behind schedule. By the time of this audit, October 2022 the works were still in progress. Management is yet to obtain project land title. Progress of works was estimated at 40% even though the planned project time had expired. 	<ul style="list-style-type: none"> The anticipated services from the regional mechanization center have not yet been achieved. 	<ul style="list-style-type: none"> The delays were caused by the land conflicts with the persons who own 'fake titles' of the facility land with intent to sue the Ministry however, construction works resumed.
6.	Construction of Kosike Valley Dam in Amudat	1.816	<ul style="list-style-type: none"> The 1year project with a start date of 04/01/2022 is behind schedule. By the time of this audit, October 2022 the works were still in progress. Physical progress was estimated at 44% with two months left to project end. 	<ul style="list-style-type: none"> The anticipated services from the Construction of Valley Dam will not be achieved timely given the noted delays. 	<ul style="list-style-type: none"> Delays were attributed to the insecurity in the region caused by the Karamojong Warriors thereby delaying Commencement of all the works planned.
7.	Construction of Sinat Valley Dam - Kotido	2.259	<ul style="list-style-type: none"> The 1 year project with a start date of 04/01/2022 is behind schedule. By the time of this audit, October 2022 the works were still in progress. Physical progress was estimated at 40% with two months left to project end 	<ul style="list-style-type: none"> The anticipated services from the Construction of Valley Dam will not be achieved timely given the noted delays. 	<ul style="list-style-type: none"> Delays were attributed to the insecurity in the region caused by the Karamojong Warriors thereby delaying Commencement of all the works planned.
8.	De-silting Ongunga Valley Dam (1.6M M ³) – Katakwi	2.323	<ul style="list-style-type: none"> The 1year project with a start date of 16/12/2021 is behind schedule. By the time of this audit, October 2022 the works 	<ul style="list-style-type: none"> The anticipated services from de-silting the Valley tank will not be achieved timely 	<ul style="list-style-type: none"> The delays were mainly due to delays in detonating

N o.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
	district		<p>were still in progress.</p> <ul style="list-style-type: none"> Physical progress was estimated at 50% with two months left to project end 	given the noted delays	off the land mines and other explosive material remains dropped on the site during the war with LRA rebels to secure the site for the construction works.
9.	De-silting Winya Valley Dam (0.24M M ³) –Serere district	0.983	<ul style="list-style-type: none"> The 1year project with a start date of 1/04/2022 is behind schedule. By the time of this audit, October 2022 the works were still in progress. Physical progress was estimated at 30% half way into planned project timelines. 	The anticipated services from de-silting the Valley tank will not be achieved timely given the noted delays	Heavy rains caused flooding of the site hence the desilting of the works planned couldn't be implemented since the site was inaccessible with slippery and muddy surrounding environment limiting mobility of the trucks.
10.	Excavation of Water reservoir 21,000 M3 , Fish Ponds and Farm Access roads at Liramagoya Investments Ltd farm –Gulu district	0.26	<ul style="list-style-type: none"> The six-month project with start date of 01/07/2021 was completed on time It was noted that although all the three ponds constructed were complete, the beneficiary farmer was yet to stock the ponds and they were not in use. It was also noted that the ponds were not maintained regularly after completion and had developed thick overgrowth around the perimeters. 	The anticipated services from the construction of the fish ponds have not been achieved.	The farmer attributed the delays to presence of various fish predators within the farm/ponds and promised to stock when this issue is resolved.
11.	Supply of 200 Tractors Capacity	0	MAAIF contracted The Cooper Motors Corporation (CMC) on 23/5/2022 for supply of	The anticipated service from the purchase of agricultural	The consignment has since been fully

No.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
	75HP (The Cooper Motors Corporation)		<p>200 tractors and implements.</p> <ul style="list-style-type: none"> • GCC 12 states that delivery shall be within three (03) months from contract signing date – i.e. by 24/8/2022 • By the time of this audit, October 2022, delivery was still in progress and 100 tractors had been supplied. 	Equipment (tractors) has not yet been achieved timely.	delivered and distribution to beneficiary farmers underway.
12.	Supply of 5 Tractors Capacity 130HP (Terra Agri Solutions Ltd)	0	<ul style="list-style-type: none"> • Tractor implements not delivered despite expiry of contract period. • Contract worth UGX 2.278Bn signed on 4/6/2021 with delivery date within 3months from contract signing date hence delay in contract performance. 	• The anticipated service from the purchase of agricultural equipment (tractors) has not been achieved timely.	• The delays in delivery were as a result of factories closure and restriction due to Covid- 19 pandemic and recently the Ukraine and Russia Wars limiting production, however, these tractor implements have since been delivered.
13.	Supply of 40 Tractors of capacity 90-100HP (Farm Engineering Industries Ltd)	2.491	<ul style="list-style-type: none"> • Tractor implements not delivered despite expiry of contract period. • Contract worth UGX 8.301Bn signed on 4/6/2021 with delivery date within 3months from contract signing date hence delay in contract performance. • 31 tractors out of the 40 tractors delivered. 	• The anticipated service from the purchase of agricultural equipment (tractors) has not been achieved fully and timely.	• The delays in delivery were attributed to factories' closure and restrictions due to COVID-19 pandemic and recently the Ukraine and Russia Wars. However, training of the operators on operation and maintenance is in progress and the 9 tractors are

N o.	Activity details	Total expenditure (UGX) 'Bns	Summary of findings	Conclusion regarding service delivery-	Management response
					still in transit.
14.	Supply of 150 Single Axle (Power Tillers) Tractors - (Wash and Wills)	3.48	<ul style="list-style-type: none"> • I noted delays in contract implementation. • Call-off order raised on 14/6/2021 for delivery of 150 power tillers within 3months however, delivery was made on 22/3/2022 – more than 6months delays. • I also noted that the distribution process was still in progress and 72 power tillers were yet to be distributed to beneficiary farmers and still held at the Ministry yard. 	<ul style="list-style-type: none"> • The anticipated service from the purchase of agricultural equipment (power tillers) has not been timely and fully achieved. 	<ul style="list-style-type: none"> • The distribution to beneficiary farmers is dependent on the prior requirement of skilling and training of the operators and artisans of the beneficiary farmers/groups in usage, operation, maintenance and management since this curbs down the equipment breakdown and budgetary costs controls
15.	Supply of 2 water well drilling rigs (Achilles Uganda Ltd)	2.984	<ul style="list-style-type: none"> • Equipment delivered on 30/11/2021 however, it was not yet in use by the time of this audit – November 2022. 	<ul style="list-style-type: none"> • The anticipated services from the purchase of water well drilling rigs are yet to be achieved. 	<ul style="list-style-type: none"> • This was attributed to delays in obtaining a drilling permit from the Ministry of Water and Environment

The Accounting Officer was advised to fast-track implementation of these activities to avoid any further delays. In addition, procurement and contract management processes should be undertaken in a timely manner to avoid unnecessary delays in service delivery.

2.0 **Management Of Public Land**

Section 45 of the Public Finance and Management Act (PFMA), 2015 (as amended) requires the Accounting Officers to be responsible for the management of the land under their custody. Public land management is the process by which public land

resources are put to proper utilization. Paragraph 16.13.11 of the Treasury Instruction, 2017 requires that for a government entity to be considered to have control over land only when it has the title.

The current financial reporting framework requires Land to be recognized as Non-produced assets in the statement of financial position (effective 2014) for all reporting entities on both Modified accrual and accrual basis of Accounting. The framework further requires land procured prior to 2014, and where the value cannot be ascertained to be recorded in the memorandum statement to the financial statements.

I observed that Ministries, Departments and Agencies (MDAs), and Local Governments (LGs) have challenges with regard to planning and budgeting, protecting, reporting, utilization and disposal of Public Land. These challenges include; inadequate record keeping, non-compliance to recognition and measurement criteria, loss of entity control due to encroachment and encumbrances, and lack of land titles, among others. These have negatively affected the quality of financial statements, and hampered service delivery and fulfillment of entity mandates.

Documents, such as; Laws and Regulations, approved strategic plans, policy statements, budgets, Financial Statements, Asset Register, Court case files and correspondences, Land titles and lease files were reviewed. In additions, I interacted with entity management and discussed issues affecting public land management. Furthermore, I physically inspected some pieces of land owned by the entities.

From the procedures undertaken, I noted the following;

No	Observation	Recommendation
2.1	<p><u>Maintenance of Land Register</u></p> <p>Instruction 16.6.1 of the Treasury Instruction, 2017 requires the Accounting officer to maintain an electronic or manual register. Furthermore, Instruction 10.12.4 of the Treasury Instruction, 2017 requires all fixed assets acquired to be captured in the fixed asset module of the Government Financial Management Information System (GFMIS)-IFMS</p> <p>I noted that out of the sampled 62 pieces of land with unspecified acreage held, 56 pieces of titled land measuring approximately 167.989 hectares costing UGX.11.38Bn were not recorded in the entity land/assets register. I further noted that the 56 pieces of land measuring approximately 167.989 hectares were not recorded in the GFMIS fixed asset module thus affecting the accuracy of the non-produced assets in the financial statements.</p> <p>This was attributed to the fact that the ministry lacks sufficient knowledge and records about pieces of land held by it.</p> <p>The incomplete recording of land in the land register affects the entity's ability to keep track and monitor all its land and misstatement of the non-produced asset in the statement of financial statements</p> <p>The Accounting Officer explained that the information containing the land catalogue is an estimate based on information from the District production teams and its authenticity/accuracy will be ascertained once the land is professionally surveyed and titled and thereafter duly recorded in the Land Register and Asset Register.</p>	<p>I advised the Accounting Officer to always ensure that the Ministry's Land register and the GFMIS Asset module are updated.</p>

No	Observation	Recommendation
2.2	<p><u>Encumbrance on Public Land</u></p> <p>Instruction 16.13.12 of the Treasury Instruction, 2017 requires that to control an asset, a government entity should be the predominant user of the asset.</p> <p>I noted that out of the 62 pieces of land with unknown acreage held, 27 pieces measuring approximately 61.856 hectares valued at UGX.1.865Bn had encumbrances in the form of caveats, court injunctions and encroachment by the local population. Encumbrances hinder management's ability to utilize the land and pose a risk of loss of land.</p> <p>The Accounting Officer explained that efforts to resolve land encroachment are ongoing, however issues of land grabbing are rampant and given the provisions of the Constitution and Land Act it is expected that this exercise will attract a lot of confrontation.</p>	<p>I advised the Accounting Officer to resolve all forms of encumbrances to ensure uninterrupted utilization of land for service delivery.</p>
2.3	<p><u>Titling and Transfer</u></p> <p>Section 49 (c) of the Land Act, Cap 227, requires that Uganda Land Commission shall procure certificates of title for any land vested in or acquired by the Government.</p> <p>I noted that out of the 62 pieces of land with unspecified acreage the Ministry held, fifty nine (59) pieces (94%) of land measuring approximately 125.788 hectares did not have land titles.</p> <p>Lack of Land titles may result into encroachment, disputes and loss of public land.</p> <p>Management explained that the Ministry has several pieces of land spread across the Country and in an effort to identify, quantify survey and title this land, a Committee was established to undertake the assignment which has established a draft catalogue stating where the land is located, estimated acreage, estimated value and the status of encroachment. However, due to budget constraints the Ministry has not been able to survey and title most of the land.</p>	<p>I advised the Accounting Officer to liaise with MoFPED for the necessary funding of this critical activity to expedite the process of acquiring land titles.</p>

Emphasis of Matter

Without qualifying my opinion, I would like to draw the readers' attention to the following matters which have been disclosed in note 24 and the memorandum statement of reported losses of public moneys, stores and other assets of the financial statements of the Ministry;

3.0 Outstanding 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 review of the trend of MAAIF's domestic arrears showed a 4% increase of UGX.0.427Bn from UGX.11.029Bn as at 30th June 2021 to UGX.11.456Bn as at 30th June 2022 as shown in the table below;

Table Showing the Trend of Domestic Arrears

S/N	Year End	Total Outstanding Commitments at year end(UGX)	% Increase/ Decrease
1	30 th June 2020	12,956,698,113	-
2	30 th June 2021	11,029,291,938	(15%)
3	30 th June 2022	11,456,443,943	4%

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

The Accounting Officer explained that domestic arrears arose mainly out of commitments of Government of Uganda membership to various International Organizations and therefore not contracted by the Ministry.

I advised the Accounting Officer to continue engaging MoFPED to ensure that all the arrears are settled and in future strictly adhere to the Commitment Control System.

4.0 Loss of Inventory due to Fire Outbreak: UGX.2.4Bn

Section 34 (1) of the Public Finance Management Act, 2015 states that an Accounting Officer shall be responsible for the management of the assets and the inventories of the vote. On the contrary, a review of the stores management records and inspection of the stores revealed that during the year under review there was a fire outbreak at MAAIF stores located along Buganda Road in which a number of inventory items were lost. Review of the Accounting Officers report on the outbreak revealed the following;

- i. The stores at Wandegeya are general, storing various items together including fertilizers, pesticides, herbicides, assorted stationery, veterinary drugs, vaccines, spray pumps, protective gears, assets like refrigerators, items for disposal, equipment used in entomology (bee smokers, hives) among others. I observed that all items are kept and comingled together without separating them in their different categories.

This poses the risk of damage, contamination and expiry where applicable. It further limits access to the needed items due to difficulties to access the items in the stores.

- ii. Out of the 62 items kept in the stores and burnt; book values could only be ascertained for 34 items with a total estimate of UGX.2,364,138,400. The values for the rest of the items could not be established due to incomplete and insufficient information.

The Police investigation attributed the cause of fire to uncontrolled rubbish burning by the cleaners. Failure to control the fire outbreak timely was attributed to lack of effective firefighting equipment at Wandegeya stores.

Management explained that the Ministry will in a phased approach organize the stores and ensure inventory items are properly kept.

I advised the Accounting Officer to fast track the process of organizing the stores, procure the necessary firefighting equipment and undertake training for all stores personnel and guards on fire prevention measures.

Other Matters

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

5.0 Implementation of the Parish Development Model (PDM)

5.1 Planning for PDM activities

Section 11 (2) of the Public Finance and Management Regulations, 2016 requires the work plan of a vote to indicate the outputs of the vote for the financial year and the key performance indicators to be used to gauge the outputs.

During the review, I noted that the Ministry spent UGX.0.233Bn on PDM activities however; these were not provided for in the Ministry's approved work plan for the year 2021/2022. Further, there was no evidence to show that the Ministry revised its work plan to provide for PDM activities as required by Regulation 14 (7) of the Public Finance Management Regulations, 2016.

Failure to budget for activities in the entity work plan not only contravenes Regulation 14 (7) but also makes it impossible to assess the performance of the entity at the end of the year without set performance benchmark. Furthermore, diversion of funds to the unplanned activities renders achievement of the appropriation authority's objectives difficult.

Management explained that there was no additional budget for PDM activities and Ministry of Finance, Planning and Economic Development advised the Ministry to integrate PDM activities within the Ministry Budget. Further, the Ministry has since gone ahead to engage MFPED to provide funding for PDM.

I advised the Accounting Officer to ensure that all activities implemented by the Ministry are budgeted for and included in the work plan.

5.2 Expected deliverables prior to roll out of the PDM

According to the approved PDM Policy Framework, 2022 MAAIF was supposed to undertake a number of activities before the full roll out of the PDM to ensure that the Pillar objectives are achieved. I undertook verification in August 2022 of the extent to which these activities had been implemented and noted the following;

Table showing Extent of implementation of PDM planning activities before full roll-out

S/ N	Pillar activity	What should be in place before full roll out	Unit of measure	Expected	Actual	Variance	Audit comment	Management response
1	Organize and coordinate farmers at Parish/Ward level in line with value chain of enterprises selected for each Parish and from Parish Based Commodity Clusters	Parish Based Commodity Clusters	Number Parish Based Commodity Clusters	Not specified by management	Not undertaken	N/A	Yet to be undertaken	Funds not released
2	Link organized farmer groups/ associations to the zonal industrial hubs and industrial parks	Organized farmer groups/associations	Number of farmer groups organized	Not specified by management	Not undertaken	N/A	Yet to be undertaken	Funds not released
3	Support and mobilize farmers/associations to invest in community level facilities for commodity storage, primary processing and other post-harvest handling functions	Farmers/associations mobilized	Number of farmers/associations mobilized	Not specified by management	Not undertaken	N/A	Yet to be undertaken	Funds not released
Other prerequisites for kick off								
S/ n	What should be in place before full roll out	Unit of measure	Expected	Actual	Variance	Audit comment	Management response	
1	Functional Pillar working group	Working Group	1	1	0	Working Group minutes not availed		
2	Pillar manual	Manual	1	1	0	Availed		
3	MAAIF should have in place a functional agriculture extension system at the Parish level to support farmers		Not specified by management	Not undertaken	N/A	Status not reviewed	Funds not released	
4	Ensure that sufficient numbers of Production and Commercial Officers are recruited at the Districts to support the implementation of the PDM		Not specified by management	Not undertaken	N/A	Status not reviewed	Funds not released	
5	Establishment of a model demo of two heifers at Kibuku Primary School	Model Farm	1	0	1	Not done	Funds not released	
6	Establishment of a	Model	1	0	1	Not done	Funds not released	

	model farmer demo with two heifers in Kibuku district	farm					
7	Establishment of a state of the art fish pond demo for a model farmer in Kibuku district	Demo fish pond	1	0	1	Not done	Funds not released
8	Organize regional stakeholder meetings for sensitization and awareness creation on PDM Pillar one	Meetings	1	0	1	Not done	Funds not released
9	Develop and print the Enterprise Selection Guide	Selection guide	1	0	1	Not done	Developed but not printed & disseminated, pending availability of funds.
10	Harmonized Kyankwanzi Retreat for DPOs, DVOs, DCDOs, DAOs, LCVs, CAOs and RDCs	Workshop	1	0	1	Not done	Funds not released

Failure to fully implement the above activities before full roll out exposes the programme to implementation challenges which may impair the achievement of the pillar objectives.

The Accounting Officer explained that management had gone ahead to engage MFPED to provide funding for PDM but are still waiting for the response.

I advised the Accounting Officer to continue liaising with the MoFPED and obtain the necessary funding for Pillar one activities to enhance overall achievement of the MAAIF mandate.

6.0 Agricultural Extension Services at the Ministry

One of the key mandates of MAAIF is to support farmers within the country with high quality and reliable agricultural extension services. As a Lead Agency, MAAIF is implementing the primary pillar of the Parish Development Model (PDM) known as the Agriculture Value Chain Development (Production, Storage, Processing and Marketing) aimed at supporting the transformation of all Ugandans specifically the households in subsistence production through sustainably increasing the efficiency, productivity and profitability of the subsistence households.

I reviewed the performance of the Ministry in regard to this function and noted the following anomalies;

6.1 Lack of Performance Indicators

I noted that there were no performance indicators set to measure the performance of the extension workers despite funds being spent annually on this activity.

Failure to develop performance indicators for extension workers significantly curtails the overall monitoring and progress of the agriculture value chain activities across the

Country thereby limiting the intended impact of the PDM with regards to increasing the efficiency, productivity and profitability of the subsistence households.

The Accounting Officer explained that the Directorate of Agricultural Extension Services (DAES) closely worked with District Local Government Production Departments and identified the key outputs that they should report on with performance indicators and that the DAES is currently updating these indicators to include relevant outputs of the Parish Development Model (PDM).

I advised the Accounting Officer to expedite the process of developing and updating the key performance indicators in line with expected outputs so as to facilitate the Parish Development (PDM) and achieve its overall objective.

6.2 Slow Recruitment Process in Local Governments

I noted that the Ministry planned to recruit up to 9,275 extension workers to support the extension function. At the time of drafting this report, only 4,031 extension workers had been recruited which is a performance of 57% as shown in the table below;

Table showing Performance in recruitment of extension workers

S/N	Planned level	Total planned Positions	Total Positions filled up to date 2021/2022.	Variance	% Variance
1	District Level	5,658	963	4,695	83%
2	Municipal Level	241	33	208	86%
3	Sub County Level	3,376	3,035	341	10%
	Totals	9,275	4,031	5,244	57%

Failure to provide sufficient agricultural extension services to farmers more especially at the Sub County level affects the production and productivity of the sector.

The Accounting Officer promised to engage Ministry of Finance, Planning and Economic Development to increase on the budget for wage in order to reduce on the staffing gap.

I advised the Accounting Officer to follow up with the MoFPED to secure funds for the recruitment process throughout the country so as to increase agricultural production and productivity.

Other Information

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

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially

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

Management Responsibilities for the Financial Statements

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act (NAA), 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matter raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

In accordance with Section 19 of the NAA 2008, I have a responsibility to report material findings on the compliance of the Ministry with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

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

7.0 Management of IT Investments

The Government of Uganda (GOU) is making large investments in Information Technology (IT) systems because of the tremendous benefits that IT can bring to its operations and services. One of the key programmes of NDPIII 2020/21-2024/25 is *Digital Transformation*, in which Government of Uganda, aims to increase Information, Communication Technology (ICT) penetration and use of digital services for enhancing social and economic development.

As a result of national prioritisation of ICT, the Auditor General undertook a thematic audit covering three financial years' expenditure (2019/20 to 2021/22) to scrutinize the management of IT Investments across Government. The overall objective was to assess whether the IT investments in Government are strategically aligned, managed appropriately and focused on achieving the NDP III objective. The procedures undertaken covered: planning and budgeting; procurement, utilization, maintenance and disposal of IT systems; governance, and financial reporting.

For the current year 2021/2022, the entity budgeted for UGX.360,000,000 for acquisition and implementation of IT systems and equipment and received UGX.220,000000

A review of ICT activities implemented revealed the following;

<p>7.1</p>	<p><u>Procurement/Development and Use of Software/Licenses (IT Systems) and Equipment</u></p> <p>The ICT Systems Development Lifecycle (SDLC) requires a systematic approach which includes; initiation, planning and execution. In addition, I made my assessment basing on PS/ST and NITA-U guidance on ICT developments which aim to promote rationalisation and avoid further development of isolated IT systems in MDAs and LGs. During the audit of MAAIF, I observed the following;</p> <ul style="list-style-type: none"> i. A total of two (02) IT systems whose costs could not be established were not cleared by NITA-U. ii. The two (02) IT systems acquired above were not being optimally utilized by the Ministry. iii. A total of two (2) IT systems with un specified cost were not recorded in the assets register. Further, twenty-four (24) IT Hardware sampled were not recorded in the asset register in the format prescribed by the Accountant General, which required capturing; owner, designated custodian, specific identification of the asset, risk classification, date of purchase, acquisition cost, estimated useful life, physical location, and condition. iv. A total of three (3) IT systems of unspecified costing with different functions acquired through donations from Trade Mark East Africa, USAID and FAO were not properly recorded in the Assets register. v. I noted that the entity had not undertaken any system upgrade on the two (2) systems procured during the years 	<p>I advised the Accounting Officer to enhance controls and improve compliance with the policies and guidelines.</p>
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	<p>under review</p> <p>Non-compliance may lead to duplication of acquisition, procurement of non-compatible solutions and equipment; and general deviation from Government's efforts to rationalize resources for better service delivery.</p> <p>The Accounting Officer explained that the two systems in question are being revised to form one single system and Clearance from NITA-U shall be sought for future ICT procurements. He also stated that a Senior Officer had been assigned the role of updating the ICT Asset Register as per Accountant General's prescription Systems while maintenance and upgrades shall continue to be upheld to preserve integrity and availability of data and the systems.</p>	
7.2	<p><u>Disposal and Decommissioning of ICT Assets</u></p> <p>Paragraph 15.11.1 of the TIs, 2017, PPDA Act, 2003 (as amended) and PPDA Regulations, 2014 together with the PFMA, 2015 require MDAs and LGs to efficiently and transparently dispose assets as recommended. However, I noted;</p> <p>i. Twenty-nine (29) IT equipment whose cost could not be established recommended for disposal by board of survey report were not disposed.</p> <p>Delayed disposal of IT assets leads to further diminution in value and loss to government.</p> <p>The Accounting Officer explained that the Ministry does not have sufficient budget to purchase new It equipment and as a result, the old items continue to be used.</p>	<p>I advised the Accounting Officer to consider disposing off the ICT assets in accordance with the recommendations of the Board of Survey.</p>
7.3	<p><u>ICT Governance</u></p> <p>IT governance entails leadership, structures, and processes that enable an organization to make decisions to ensure that its IT sustains and extends its strategies and objectives. However, a review of the ICT governance structure of the entity revealed that;</p> <p>i. There were no specific structures that steer and oversee ICT implementation. In addition, there was no evidence of representation in top management.</p> <p>ii. The approved staff structure has a total of six (6) approved positions out of which four (4) are filled with the required qualifications representing 67%.</p> <p>iii. A review of Internal Audit, and follow up of Auditor General's prior year reports and ICT directives and guidance, revealed that there is no appropriate follow-up of issues raised regarding ICT weaknesses</p> <p>iv. There was no IT risk management framework/policy at MAAIF. I further noted that there was no risk register.</p> <p>v. There was no business continuity plan, contrary to Section</p>	<p>I advised the Accounting Officer to institute governance policies, structures to effectively manage ICT investments in consultation with other stakeholders.</p>

	4.6 of the National Information Security Policy 2014.	
	<p>Absence of ICT governance structures hampers formulation of appropriate ICT policies, strategies and real time upgrade of ICT interventions. In addition, it may lead to misalignment of IT investments with the overall entity strategic objectives.</p> <p>The Accounting Officer promised to strengthen governance structures at the Ministry to manage ICT investments in consultation with other stakeholders. He also confirmed that a draft ICT Policy is being developed and once approved, it will guide the risk management process for IT systems.</p>	

8.0 **Management of Public Land**

No	Observation	Recommendation
8.1	<p><u>Planning & Budgeting for Land Acquisition</u></p> <p>Regulation 25 (1) of The National Planning Authority (Development Plans) Regulations, 2018 requires a decentralised planning institution to prepare a development plan highlighting the development needs of the institution. In addition, Instruction 3.9.5 of the Treasury Instructions, 2017 requires the budget estimates to be based on the pre-determined objectives and outputs as provided in the strategic plans of the sector/entity.</p> <p>I noted that the Ministry acquired 1,342.61 hectares of Land at UGX.36.252Bn in the period under review (2018/19-2021/22). However, I could not ascertain whether the acquired land was over or under the planned requirements because the Ministry strategic plan (2015/2016-2019/2020) did not quantify the planned acreage of land.</p> <p>The Ministry budgeted to acquire unspecified acreage of land at a cost of UGX.38.793Bn in the Financial years 2018/19-2021/22, out of which UGX.36.316Bn was availed for Land acquisition representing 93.6% performance. Further, of the availed UGX.36.31Bn, UGX.36.252Bn (99.8%) was spent by the Ministry during the period under review resulting in under absorption of UGX.0.064Bn.</p> <p>Unplanned acquisitions may result into sub-optimal expenditure as well as idle chunks of land.</p> <p>The Accounting Officer promised to engage MoFPED and ensure that funds are availed as planned.</p>	<p>I advised the Accounting Officer to in future quantify planned acreage in the strategic plans to ensure that subsequent budgets are in line with the strategic objectives set out in the Ministry's development plan.</p>
8.2	<p><u>Irregular Procurement of Land</u></p> <p>Instruction 8.10.3 of the Treasury Instruction, 2017 requires an Accounting Officer to ensure that the public procurement management process is in accordance with the PPDA Act.</p> <p>A review of the procurement plan, reports, payment file and Land inventory revealed the following;</p> <ul style="list-style-type: none"> The Ministry acquired 1,342.61 hectares costing UGX.36.252Bn in the period under review (2018/19-2021/22) using direct procurement without the approval of the Contracts Committee contrary to Section 85 (2) of 	<p>I advised the Accounting Officer to ensure that future land acquisitions are done as per the PPDA Guidelines.</p>

No	Observation	Recommendation
	<p>the PPDA Act, 2003.</p> <ul style="list-style-type: none"> The Ministry acquired 1,081.9 hectares of land for the Oil Palm project at UGX.30.51Bn above the 200m threshold without the Attorney General's clearance contrary to Article 119(5) the Constitution of Uganda, 1995. <p>Irregular Land procurement may result into acquisition of land at higher costs, diversion of funds to fund land acquisitions and committing Government on unfavourable terms.</p> <p>Management explained that the land acquired under oil palm project has to meet certain suitability factors to favour oil palm growing, Settlement pattern (sparsely populated areas) and geographical setting (around water bodies). In addition, management explained that land acquired under the PISD and Aquaculture project was to compensate project affected persons which doesn't follow the usual procurement methods.</p>	
8.3	<p><u>Non-Involvement of ULC during Land Acquisition</u></p> <p>Section 49 (b) of the Land Act, Cap 227, states that: The Uganda Land Commission shall hold and manage any land in Uganda which is vested in or acquired by the Government in accordance with the Constitution. Paragraph 5.2.5 of the GoU Asset Management Framework and Guidelines 2020, issued by the Accountant General requires the Uganda Land Commission to be informed of the land acquisition by other entities so as to update the GOU comprehensive Land register.</p> <p>I noted that all the 1,342.61 hectares were purchased by the Ministry without evidence of involvement or approval of ULC in the acquisition of land. Non-involvement of the Uganda Land Commission by the Ministry in land acquisition affects the effective management of Public Land by ULC.</p> <p>The Accounting Officer explained that the Uganda Land Commission is informed about land acquisition by MAAIF to aid updating the GOU Comprehensive Land register; however no evidence was availed to that effect.</p>	<p>I advised the Accounting Officer to always notify the Uganda Land Commission and obtain approval prior to any Land acquisition for effective management of Public Land.</p>
8.4	<p><u>Failure to Transfer Land into the Custody of ULC</u></p> <p>Section 49 of the Land Act Cap 227 requires the Uganda Land Commission to hold and manage all the land in Uganda which is vested in or acquired by the Government including land acquired by the Government abroad.</p> <p>Instruction 16.13.11 of the Treasury Instruction, 2017 requires that for land, a government entity shall be considered to have control if it has the title. According to the Instruction, the title of government land is usually with the Uganda Land Commission.</p> <p>I was not able to verify if the land titles for the four (4) pieces of land measuring approximately 41.844 hectares with a cost of UGX.32.27Bn that management indicated were titled and jointly owned/held with ULC since the physical titles were not availed for verification.</p> <p>The failure to transfer all government land into the custody of ULC is irregular and affects the Government's ability to effectively manage Public Land.</p>	<p>I advised the Accounting Officer to avail copies of these titles for verification.</p>

No	Observation	Recommendation
	The Accounting officer explained that this Land must have been transferred to the Private Investors and requested for more clarity on the matter.	
8.5	<p><u>Utilization of Land for Delivery of Services</u></p> <p>Instruction 16.13.12 of the Treasury Instruction, 2017 requires that to control an asset, a government entity usually be the predominant user of the asset.</p> <p>I noted that eighty-one (81) pieces of land measuring approximately 260.69 hectares (2%) were not used in accordance with the approved purpose set out in the strategic plan. Instead of using the land for oil palm development, some funds were used to acquire Land for compensation of Project Affected Persons under Irrigation Scheme Development in Central and Eastern Uganda (PISD) Project and Promoting commercial aquaculture in Uganda Project.</p> <p>I also noted that 27 pieces of land measuring 61.856 hectares (44%) valued at UGX.1.865Bn (Initial cost) out of the sampled 62 pieces with unknown acreage were not utilized by the Ministry at the time of Audit.</p> <p>Use of land for unplanned purposes defeats the purpose for acquisition which may affect the entity's ability to achieve its intended objectives and Un-utilized land is susceptible to encroachment.</p> <p>The Accounting Officer explained that according to the MAAIF strategic Plans, land is acquired for various purposes including oil palm development, irrigation schemes and aqua parks among others. However, my review of the strategic plan revealed only provision for Oil palm development.</p> <p>Further, the Accounting officer explained that MAAIF had not had a robust programme to utilize all its pieces of land for production and other purposes until this year when Cabinet directed on the need to increase production for Food and Animal Feed Security and associated off taking activities which Programme has started with public land managed by Government Agencies.</p>	<p>I advised the Accounting Officer to ensure that the Ministry acquired land is used only for the planned purpose as per the strategic plan and that all land owned by the Ministry is optimally utilized.</p>
8.6	<p><u>Register of Leased Land</u></p> <p>Guideline 8.4.4 of the GoU Asset Management Framework and Guidelines, 2020 requires a schedule of land or any other asset disposed through a lease arrangement to be maintained following the prescribed format.</p> <p>I noted that whereas MAAIF leased out three (3) pieces of land measuring approximately seventeen (17) hectares during the period under review, the Ministry lacked a lease register documenting the total leased land for full disclosure making it difficult to confirm whether the three pieces had been recorded in the lease file held by ULC.</p> <p>This was attributed to the improper management of the leased</p>	<p>I advised the Accounting Officer to put in place an updated leased land register.</p>

No	Observation	Recommendation
	<p>land and the leasing process.</p> <p>The failure to have an updated leased land register affects the entity's ability to properly manage the public land, which may result into loss of revenue and or fraud.</p> <p>The Accounting Officer acknowledged the anomaly and promised that a lease register documenting the total leased land for full disclosure shall be maintained and updated with ULC once surveying and titling of the land is finalised.</p>	
8.7	<p><u>Irregular allocation of Land by District Land Boards (DLB)</u></p> <p>Regulation 23 (1) of the Land Regulations, 2004 on procedure in connection with allocation of land by the board requires a person to apply to the board to be allocated land in the district which is not owned by any person or authority. In addition, Regulation 23 (2) of the Land Regulations, 2004 requires the Commission to advertise the application by giving notice in a newspaper with wide circulation to draw the attention of persons likely to be affected by the application, invite any person to comment on or object to the application and thereafter determine whether the applicant should be allocated the land for which the application is made.</p> <ul style="list-style-type: none"> • I noted that the District Land Boards allocated/leased 3 pieces of land measuring approximately 17 hectares that it did not have control over. • I further observed that the Pieces of land were allocated without advertising or drawing attention to persons likely to be affected by the applications. <p>Irregularities in lease management processes could potentially lead to loss of revenue and public land.</p> <p>The Accounting Officer explained that on several occasions, districts allocate Ministry land without the Ministry's knowledge. In cases where the Ministry has learnt of this unfortunate occurrence, action has been taken, mainly to cancel titles issued in error.</p>	<p>I advised the Accounting Officer to ensure that all titles under the control of DLB bear the entity's name as user/beneficiary of the Land.</p>

9.0 **Court Awards and Compensations**

In 2016, government decentralized the payment/retirement of court awards from the Ministry of Justice and Constitutional Affairs (MoJCA) to the Ministries, Departments, Agencies, Local governments and State Enterprises (MDALS) responsible for causing the obligations. The decentralization of court awards and compensation was adopted to curb the accumulation of arrears arising from court awards and compensation, starting with obligations for the financial year 2016/2017. However, my preliminary findings indicate that some MDALS's still accumulate arrears from court awards even after decentralizing the payment/retirement of court awards.

I undertook an assessment to identify risks causing the accumulation of court awards and compensation arrears in government. My initial findings pointed to issues such as;

insufficient budget provisions, lack of criteria to guide payments, and lack of registers, among others. Based on the severity of the above risks, the OAG selected court awards and compensation as a focus area for the audit of selected entities for the financial year 2021/2022. The audit focused on the following area:

- (1) Adequacy of the budget provision
- (2) Existence of criteria to guide settlement
- (3) Timeliness in settlement of cases
- (4) Records management
- (5) Any irregularities

From the procedures undertaken, I noted the following;

9.1 Failure to adequately budget for liabilities arising from court awards and compensations

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

I observed that MAAIF did not provide an adequate budgetary provision for settlement of liabilities relating to court awards and compensations as at 30th June 2021 by UGX.0.5Bn as shown in the table below

Table showing Budgets for outstanding court awards and compensations

Outstanding balance as at 30th June 2021 (UGX)	Budget for FY 2021/2022 (UGX)	Variance (UGX)
549,272,513	0	549,272,513

Failure to budget for settlement of liabilities results in delayed settlement and further accumulation of interest on the outstanding debt.

The Accounting Officer explained that management had contacted Ministry of Justice & Constitutional Affairs for information regarding MAAIF court cases to facilitate proper budgeting.

I advised the Accounting Officer to liaise with all the relevant stakeholders to ensure adequate resources are allocated to settle arrears.

9.2 Lack of criteria for management of Court awards and Compensations

A policy guideline for compensations is an essential tool for a more rational prioritization and promotion of equal treatment and helps to explain decisions on cases that have been prioritized.

I observed that MAAIF does not have formal criteria or guidelines to guide the settlement of court awards and compensations. Such guidelines would indicate priority aspects followed to guide the decision to settle an award, such as settlement criteria, payment/settlement plans, negotiations, first-in-first-out (FIFO), mandamus orders

(certificate of orders), Human rights violation cases, public interest cases, and high-interest rate cases, among others.

Without a clear criterion for settlement of these court awards, there is a risk that compensations will be made in a haphazard manner and may lead to further wastage of resources.

The Accounting Officer explained that overtime, court cases have been brought against MAAIF and judgements issued, however most of this information is not timely relayed to the Ministry hence, the inability of the Ministry to quantify the cumulative totals of the court awards for budgeting purposes. He also gave assurance that the Ministry is engaging AG's office for details for purposes of budgeting for the same and after quantification of the court award obligations, and subsequently budgeting for the same, then guidelines for payment shall be developed in consultation with MFPEd.

I advised the Accounting Officer to fast track development of formal guidelines to streamline the management and settlement of court awards and compensations.

9.3 Delayed settlement of Court Awards and Compensation for outstanding cases as at 30th June 2022

The legal maxim that *Justice delayed is Justice denied* means that if legal redress is available for a party that has suffered some injury, but is not forthcoming in a timely manner, it is effectively the same as having no redress at all.

I reviewed three (3) cases where awards and compensations had been granted. Two cases had taken between 0- 4years without being settled as at 30th June 2022 while in one of the cases details were not availed making it difficult to determine the delay.

Delays to compensate affected parties results in further accumulation of interest, and denies the timely delivery of Justice. In the case of MAAIF a total of UGX.10.72Bn accrued as interest due to delayed payments. Details are in the table below;

Table Showing interest accrued on unpaid awarded compensations

S.N	Case Reference	Details	Date of Decision	Awarded amount(UGX)	Interest accrued (UGX)	Total amount (UGX)
1	Civil suit No. 322 of 1994	Namuyanja Olivia and Others Versus Attorney General	25 th April 2019	280,000,000	33,600,000 as at 21 st August 2021	313,602,042
2	Civil Suit NO.047 of 2014:	Ambitious Construction co. Limited Versus Attorney General.	12 th December 2019	69,224,171	138,448,342	207,672,513
		Total			172,048,342	521,274,555

Management explained that the Ministry does not have a budget for settlement of court awards.

I advised the Accounting Officer to liaise with the MoFPED and put in place a system to ensure that claimants are compensated in a timely manner.

9.4 Failure to develop and maintain a detailed Register of Cases

Chapter 8 (8.1) of Guidelines for the Management of Contingent Liabilities provides that the government entities shall provide the ministry of Justice and MOFPED semi-annually with information about court cases detailing the date, name of entity claim is lodged against, name of the plaintiff, name of the defender, category of claim, whether a claim is quantifiable or non-quantifiable, stage of the court process. In addition, the entity should maintain a central data source of all case-related information.

I observed that MAAIF did not maintain a comprehensive register or record of cases showing the case file number, details of the plaintiff, category of claims, the status of the claim (quantifiable/non-quantifiable), stage of the court process, responsible officer, legal representation and likely outcome among others and as such the entity could not make submissions to MoFPED and MoJCA as required.

Absence of a complete/credible data source may result in the Ministry making decisions based on inconsistent, incomplete or inaccurate information and may affect the tracking, recording or reporting and management of court cases.

The Accounting Officer explained that once they get the required information from MJCA, a comprehensive register will be put in place.

Recommendation

The Accounting Officer was advised to forthwith liaise with MoJCA and be availed the required information.

10.0 Understaffing in the Core/Mandate Departments

A review of the Ministry's staff establishment revealed that out of 945 approved positions, only 652 was filled and the rest of the positions (293) were still vacant representing 31% staffing gap. Notably, it was observed that the core departments are significantly understaffed with the crop resources directorate at 37% level of unfilled positions, animal directorate 42%, Fisheries directorate 38% whereas other non-core departments such as finance and administration is relatively staffed with a 13% shortage. Refer to the table below;

Table1 showing the Level of staffing at the Ministry

S/N	Directorate/department	Approved	Filled	Vacant	Percentage
1	Directorate of Animal resources	207	120	87	42%
2	Directorate of Crop resources	156	98	58	37%
3	Directorate of Fisheries	122	76	46	38%
4	Directorate of Agricultural Extension Service	43	30	13	30%
5	Department of agriculture infrastructure and mechanization	39	28	11	28%
6	Fisheries training institute	63	40	23	37%
7	Bukalasa agricultural college	120	103	17	14%
8	National Farmers Leadership Centre	49	30	19	39%
9	Finance and Administration	146	127	19	13%
	Total	945	652	293	31%

I observed a number of unfilled key positions such as Directors, Commissioners, Assistant Commissioners and Principals in these key and core Directorates.

The high level of staffing gaps leads to work overload on the existing staff and also negatively impacts on the Ministry's capacity to effectively deliver its mandate. It further impacts negatively on service delivery.

Management explained that the staffing position of the Ministry has since improved following the appointment of 32 new staff and promotion of 8 staff from June 2022 to-date and all the critical vacancies have been submitted to PSC for filling. They also noted the challenge of wage shortfall which makes them unable to recruit more staff.

The Accounting Officer was advised to liaise with the Ministry of Public Service and Ministry of Finance Planning and Economic Development to ensure that the staffing gaps are addressed.

11.0 Management of Pension and Gratuity

Government of Uganda (GOU) has over the years implemented a number of reforms and guidelines aimed at streamlining the management of pension and gratuity within the civil service. Despite these reforms, government still faces a number of challenges in the management of pension and gratuity such as; shortfalls in pension payments due to lack of sufficient budgets, delayed processing of pension benefits, non/delayed payment of retired officers even when their pension files had been approved and payment files uploaded on the IPPS/IFMS interface, and use of wage balances to pay off residual pension arrears without obtaining clearance from Permanent Secretary and Secretary to the Treasury (PSST) among others.

I undertook an audit of the management of pension and gratuity in MAAIF and observed the following;

11.1 Failure to budget for Pension arrears

Guideline 53 of the Budget Execution Circular for the FY 2021/2022 holds Accounting Officers responsible for budgeting, management and payments of salaries, wages, pension and gratuity under their votes to ensure that all Public Servants and Pensioners are paid by the 28th day of every month in line with Government Policy.

A review of the entity's annual budgets and work plans revealed that the entity had no budget for settlement of pension arrears for the year under review. Despite this the entity went ahead and paid out UGX.0.223Bn in relation to settlement of pension arrears.

The funds used to settle these pension arrears were diverted from the current year's pension budget lines resulting into accumulation of more pension arrears.

Management explained that during the year of review, pensioners who had not submitted life certificates had their pension payments suspended and on submission of the required life certificates, the mentioned amount was processed and paid to them.

I however, noted that the arrears related to various periods before the year under review.

I advised the Accounting Officer to provide appropriate and adequate budget for Pension arrears in line with the budget execution circulars.

11.2 Delayed access of Pensioners to the Pension Payroll

Paragraph 5.1 of establishment notice no. 1 of 2020 requires responsible officers to initiate and complete the processing of retirement benefits within six months to the mandatory retirement date. In case of death or early retirement, the process should be initiated immediately the Letters of Administration are issued and/or the early retirement has been granted.

I noted that out of the eleven (11) staff that retired during the year under review, two (2) pensioners delayed to access the pension payroll. The average delay was more than one hundred and sixty-three (163) days as shown in the table below;

Table showing timeliness of access to Pension payroll

NO	Employee ID	Employee Name	Retirement date/death date (A)	Month payroll was accessed (B)	Time taken (days) to access the payroll C=(B-A)
1.	57567	Albert Stephen Muwaya	16/08/2021	Mar-22	211
2.	57664	Godfrey Sunday	23/04/2022	Yet to access	114 (by end of Aug 2022)
	Total				325
	Average				162.50

Delayed access to the pension payroll denies retirees their pension and also may result in unspent pension funds and accumulation of pension arrears.

The Accounting Officer explained that the case for delayed access to the pension payroll in respect to Albert Stephen Muwaya was as a result of loss of National ID which is a requirement for verification before accessing the pension payroll, in line with Establishment Notice No.5 of 2019 and the administrators of the estate of the late Godfrey Sunday had not furnished the Ministry with relevant documents like letters of administration, estate bank account to facilitate processing of survivor benefits.

I advised the Accounting Officer to ensure adequate sensitisation of retirees is undertaken during the six months prior to the mandatory retirement date to enable them avail the requisite documentation. Dependants for the deceased should also be informed immediately on demise of their family members of the requisite documentation to facilitate timely access to pension and gratuity entitlements.

11.3 Un-reconciled Pension payroll register and Pension interface file

Article 254 (1) & (3) of the Constitution of the Republic of Uganda 1995 as amended provides that a public officer shall, on retirement, receive such pension as is commensurate with his or her rank, salary and length of service. The payment of pension shall be prompt and regular and easily accessible to pensioners.

A comparison of the amount paid through the IFMS and the approved payroll revealed that the Ministry made under payments totalling to UGX.593,536,644 in 177 cases. However, management confirmed that on verification and comparison of the two

reports, the payroll payment file amounts were verified as the most accurate and relied on for processing of pension payments.

Unreconciled Pension payroll register and pension interface file expose the entity to risks of underpayment of pension and gratuity which may deny beneficiaries their benefits and results in accumulation of arrears which is irregular.

Management explained that they had also noted the different amounts between those indicated on the payroll register reports and payroll payment files.

I advised the Accounting Officer to undertake a comprehensive clean-up of the payroll register and reconcile pensioner's entitlements.

11.4 Payment of unverified residual pension arrears

Guideline 62 of the Budget Execution Circular for the FYR 2021/2022 required Accounting Officers to submit pension and gratuity arrears to MOFPED before 15th March 2021 for verification. The PS/ST further informed Accounting Officers that funds to clear the arrears would be released in respective votes in the first quarter of FYR 2021/2022 with a detailed schedule of claimants.

It was however observed that out of the 43 pensioners with residual arrears, only two (2) pensioners were verified by MoFPED for payment. I noted that MAAIF went ahead and paid UGX.0.265Bn as residual arrears to forty-one (41) staff/pensioners who had not been verified and therefore not part of the schedule provided by MoFPED.

There is a risk that this may lead to overstatement of domestic arrears paid during the year and mischarge/diversion of funds from other expenditure lines.

The Accounting Officer explained that following the failure by some pensioners to submit life certificates, there were unspent pension funds which if not spent would return to the treasury and these funds were utilized to pay arrears for new pensioners that had been approved to access payroll.

I advised the Accounting Officer to always adhere to the guidance and regulations regarding payment of pension residual arrears.

12.0 Review of the Development of a Sustainable Cashew Nut Value Chain Project

The Ministry of Agriculture Animal Industry and Fisheries (MAAIF) is implementing the Development of a Sustainable Cashew Nut Value Chain Project (Cashew Nut Project) which is a five-year development project with a start date of 01/07/2020.

During the year under review MAAIF planned to procure 291,700 Cashew nut seedlings of improved varieties including; AC4, AC34, AZA2, AC10, AA7, H-28, H-33, H-11, H-30, & H-32 to support establishment of model demonstration gardens and farmer level plantations in all 4 regions of the country. A review of the project activities revealed the following anomalies;

12.1 Incomplete Project Approvals

Paragraph 43 of the Budget Execution Circular 2020/2021 required that 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.

I observed that the Development of Sustainable cashew nut Value chain in Uganda Project did not complete the mandatory approval stages. Although the project start date was 01/07/2020 with an end date of 30/06/2025; management only developed the concept note and never undertook other required activities to complete the approval stage.

For instance, the requirement to prepare a project profile which demonstrates the key results to be delivered by the project and how these results shall be measured, the requirement to undertake a prefeasibility study which demonstrates whether all alternative interventions have been evaluated and the requirement to undertake a detailed feasibility study for the option that contributes greatest to the economy were yet to be undertaken halfway into project implementation.

There is a risk that this Project is irregularly being implemented by the Ministry and is not well aligned to the Public Investment Plan.

Management explained that the funding of the Project is ringed fenced for seedlings procurement and the completion of the Cashew Nut Development Project process was affected by lack of funding to conduct Pre-feasibility and Feasibility studies.

I advised the Accounting Officer to review the viability of the project and if found feasible, liaise with MoFPED for funding.

12.2 Failure to Achieve Project Objective despite availability of Funds

During the year under review, Management planned to spend UGX.2Bn on several Project activities out of which UGX.1.955Bn was released.

I reviewed the project coordinator's memo dated 6th October 2021 and noted that UGX.1.75Bn was allocated for procurement of cashew nut seedlings for beneficiary farmers meant for season A (March – June 2022) and UGX.0.25Bn was to handle development of cashew nut guidelines, sensitization and training of trainers (TOTs) for agricultural extension officers and beneficiaries.

Out of these funds received, UGX.1.417Bn representing 71% remained unspent at the year end and was thus returned to the consolidated fund. Refer to table below;

Table showing Utilization of funds availed for project activities

Account	Account Type	Revised Budget ('000,000)	Releases ('000,000)	Payment ('000,000)	Unspent ('000,000)	Remarks
224006	Agricultural supplies	1,750	1,750	333	1,417	Unspent balanced returned to the consolidated fund

						at year end.
227001	Travel Inland	200	160	160	-	Funds spent on sensitizing farmers, and training of trainers for the March-June planting season although there was no distribution of seedlings made for the period – wasteful expenditure
227004	Fuel, Lubricants and Oils	50	45	45	-	
Total		2,000	1,955	538	1,417	

Failure to absorb funds negates the purpose for which these funds were availed and negatively affects the achievement of the Project targeted objectives.

Management explained that the procurement process commenced in good time to bring the cashew nursery farmers on board but by the time the procurement process was finalised it was past the planting season and unfortunately, this fell at the end of FY and as such funds had to be returned to the Consolidated Fund.

I advised the Accounting Officer to look into the procurement processes with a view to ensuring timely procurements in order for the project to achieve the deliverables.

13.0 Asset Management Structure at the Ministry

13.1 Poor State of Ministry Stores

Physical inspection of the Ministry stores at MAAIF headquarters and Wandegeya revealed the following weaknesses in stores management;

- I observed that, due to lack of storage racks/shelves and holders, arrangement of items in all the stores was disorganized and as a result; several materials whether new, expired/obsolete/damaged such as agricultural supplies, stationery, furniture, computers, tyres and expired chemicals were mixed up, and or piled up and littered in the stores, along the corridors and on the ground.
- Combustible/flammable items such as chemicals were mixed up with items like stationery, old and new furniture and old and new tyres posing a high risk of fire outbreak. In this regard, the stores at MAAIF headquarters had no firefighting equipment, whereas the fire extinguisher at Wandegeya stores expired in 2021.
- I observed that all the store rooms have poor or insufficient lighting with stores personnel continually improvising with mobile phone torches to ease visibility – several store room sections at MAAIF headquarters and Wandegeya had no lighting and can only be accessed with torches.
- A leaking roof was also observed in Wandegeya stores which could damage the inventory in stores.
- Given that all the burnt items were left intact pending investigations, a large section of the burnt stores in Wandegeya oozes a variety of mixed up hazardous chemicals into the compound.

There is a risk that this could cause serious health effects on the staffs and the populace in the area. Refer to the inspection pictures below for details;

Pictorial view of the Stores at the MAAIF Headquarters -Entebbe



A make shift stores facility(metallic container) with several mixed up items piled on the floor



Two different sections of stores with poor lighting and piled up inventory (old and new) –no shelves/racks



Section showing mixed up stores (old/obsolete and new) piled up together

Pictorial view of Stores at Wandegeya –Buganda Road, Kampala



A Section of burnt down stores yet to be restored. The structure discharges hazardous chemical wastes



A section of the upper storage facility with poor lighting; stock of stores withheld for more than two years



Large stock of Eprinomectin 5Mg Acaricide purchase but not issued out to farmers

The above anomalies on the status of the stores were attributed to laxity in management of stores. In the current state, there is a risk that more stocks could get damaged/destroyed due to poor storage.

The Accounting Officer promised to prioritize improvement in management of the Ministry stores.

I advised the Accounting Officer to ensure that the above shortcomings are addressed in the shortest time possible as a way of improving on the management of the Ministry stores and also to minimize on the potential health and financial risks.

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

20th December 2022

APPENDICES

Appendix I: Extent of Implementation of Outputs and Activities

Fully Implemented Out-puts					Partially Implemented Out-Puts							Out-puts not Implemented at all				
No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No of partially implemented activities	No of activities that were not implemented	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities
1	3: Crop production technology promotion	695,153	1	1	1	Output: 05 Vector and disease control measures	19,136,328	5	4	1	0	1	75: Purchase of Motor Vehicles and Other Transport Equipment	200,000	1	0
2	5: Food and nutrition security	151,564	2	2	2	5: Creating and Enabling environment for Agriculture	6,762,943	5	4	1	0	2	7: Promotion of Production & Productivity of priority commodities	537,670	1	0
3	3: Agricultural extension co-ordination strengthened	603,771	3	3	3	7: Promotion of Production & Productivity of priority commodities	620,019	1	0	1	0					
4	5: Provision of Value Addition extension services	1,651,499	3	3	4	7: Promotion of priority animal products and productivity	939,677	4	3	1	0					
5	4: Promotion of sustainable fisheries	525,594	3	3	5	4: Promotion of sustainable fisheries	2,329,869	5	4	1	0					
6	4: Promotion of sustainable fisheries	594,118	3	3	6	6: Improved market access for livestock	436,114	3	1	2	0					

Fully Implemented Out-puts					Partially Implemented Out-Puts							Out-puts not Implemented at all				
No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No of partially implemented activities	No of activities that were not implemented	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities
						and livestock products										
7	4: Promotion of sustainable fisheries	680,180	3	3	7	83: Fisheries Infrastructure Construction	649,504	2	1	0	1					
8	3: Crop production technology promotion	500,000	1	1	8	80: Livestock Infrastructure Construction	480,000	4	2	2	0					
9	71: Acquisition of Land by Government	4,097,000	1	1	9	5: Creating and Enabling environment for Agriculture	170,000	2	1	1	0					
10	2: Quality Assurance systems along the value chain	1,783,594	3	3	10	53: Support for Agricultural Training Institutions	350,000	1	0	1	0					
11	5: Vector and disease control measures	4,582,594	3	3		Total	31,874,455	32	20	11	1					
12	9: Vector and disease control in priority animal commodities	3,657,244	5	5												
13	55: Transfer to Uganda Veterinary Board	250,000	2	2												
14	2: Fisheries Quality Assurance and standards	1,000,000	2	2												
15	4: Promotion of	345,000	3	3												

Fully Implemented Out-puts					Partially Implemented Out-Puts							Out-puts not Implemented at all				
No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No of partially implemented activities	No of activities that were not implemented	No.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities
	sustainable fisheries															
16	83: Fisheries Infrastructure Construction	537,500	1	1												
17	72: Government Buildings and Administrative Infrastructure	400,000	4	4												
18	52: National Farmers Leadership Centre	1,091,956	6	6												
	Totals	23,146,767	49	49												

Appendix II: Mischarges/Diversion of Funds

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
D295/01/22	Lpo.No.7405- Procurement Of A Printer.	4,194,915	221001	Advertising and Public Relations	221008	Computer supplies and Information Technology (IT) Services
R279/02/22	Construction Of A Demonstration Fish Farming Site In Serere Zardi	3,000,000	221001	Advertising and Public Relations	281504	Monitoring, supervision & appraisal of capital works
R280/02/22	Construction Of A Demonstration Fish Farming Site In Serere Zardi	3,270,000	221001	Advertising and Public Relations	281504	Monitoring, supervision & appraisal of capital works
D772/06/22	To Carry Out Monitoring Activity Of The Implementation Of The Labour Saving Technology Project In Selected District.	4,011,000	221001	Advertising and Public Relations	281504	Monitoring, supervision & appraisal of capital works
D771/06/22	To Carry Out Monitoring Activity Of The Implementation Of The Labour Saving Technology Project In Selected District.	4,000,000	221001	Advertising and Public Relations	281504	Monitoring, supervision & appraisal of capital works

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
D39/10/21	Facilitation For Conducting Farmer Education Programs In The Dlgs And With Farmers On The Media Stations	3,481,000	221001	Advertising and Public Relations	227001	Travel inland
D27/10/21	Facilitation For Conducting Farmer Education Programs In The Dlgs And With Farmers On The Media Stations	3,240,500	221001	Advertising and Public Relations	227001	Travel inland
D38/10/21	Facilitation For Conducting Farmer Education Programs In The Dlgs And With Farmers On The Media Stations	3,000,000	221001	Advertising and Public Relations	227001	Travel inland
D28/10/21	Facilitation For Conducting Farmer Education Programs In The Dlgs And With Farmers On The Media Stations	3,240,000	221001	Advertising and Public Relations	227001	Travel inland
R147/05/22	Facilitate Field Assessment Of Mitsobishi Sugar Estate In Kween District	4,425,000	221001	Advertising and Public Relations	227001	Travel inland
D543/06/22	Facilitate Tsetse Survey In Hoima, Bulisa And Masind Districts	3,407,000	221001	Advertising and Public Relations	227001	Travel inland
D544/06/22	Facilitate Tsetse Survey In Hoima, Bulisa And Masind Districts	3,107,000	221001	Advertising and Public Relations	227001	Travel inland
D798/06/22.	Facilitation Review Of Project Activitie In Karamoja.	4,850,000	221001	Advertising and Public Relations	227001	Travel inland
D799 /06/22.	Facilitation Review Of Project Activities.	4,900,000	221001	Advertising and Public Relations	227001	Travel inland
D799./06/22	Facilitation Review Of Project Activities.	4,900,000	221001	Advertising and Public Relations	227001	Travel inland
D1157/06/22.	Participate In The Field Days Under Naro-Naccri Technology Adoption Demonstrations In Rice And Maize Growing Districts Of Gulu, Oyam, Pader And Masindi Districts.	3,564,000	221001	Advertising and Public Relations	227001	Travel inland
D1495/06/22	Profiling And Identifying Small And Medium Enterprises Sme In Agriculture Section In Areas Of Central, Eastern, Western And Northern Uganda.	4,260,000	221001	Advertising and Public Relations	227001	Travel inland
D1493/06/22	Profiling And Identifying Small And Medium Enterprises Sme In Agriculture Section In Areas Of Central, Eastern, Western And Northern Uganda.	4,260,000	221001	Advertising and Public Relations	227001	Travel inland
D1494/06/22	Profiling And Identifying Small And Medium Enterprises Sme In Agriculture Section In Areas Of Central, Eastern, Western And Northern Uganda.	4,260,000	221001	Advertising and Public Relations	227001	Travel inland
D1492/06/22	Profiling And Identifying Small And Medium Enterprises Sme In Agriculture Section In Areas Of Central, Eastern, Western And Northern Uganda.	4,260,000	221001	Advertising and Public Relations	227001	Travel inland
D1194/06/22.	To Facilitate Annual Inspection Of Hmh Bow Commercial Broiler Farms In Nakaseke District	3,448,000	221001	Advertising and Public Relations	227001	Travel inland

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
D1193/06/22.	To Facilitate Annual Inspection Of Sr.Afro Chicks Farmers In Nakaseke District.	3,613,000	221001	Advertising and Public Relations	227001	Travel inland
D1187/06/22.	To Facilitate Monitoring And Supervision Of Border Post Inspection And Certification.	3,025,000	221001	Advertising and Public Relations	227001	Travel inland
D1189/06/22.	To Monitor Complian To Animal Movement Control In Districts Where Non Compliance Has Been Suspected.	4,025,000	221001	Advertising and Public Relations	227001	Travel inland
D1301/06/22.	To Monitor Compliance To Animal Movement Control In District Where Non Compliance Has Been Suspected.	3,800,000	221001	Advertising and Public Relations	227001	Travel inland
D1019/06/22	Stakeholder Engagements For Rolling Out E-Diary For Agricultural Extension Officers In Dlgs Of Masaka Kalungu Mpigi Rakai Kyotera	4,487,900	221001	Advertising and Public Relations	221002	Workshops and Seminars
D1017/06/22	Stakeholder Engagements For Rolling Out E-Diary For Agricultural Extension Officers In Dlgs Of Masaka Kalungu Mpigirakai Kyotera	4,800,000	221001	Advertising and Public Relations	221002	Workshops and Seminars
D1018/06/22	Stakeholder Engagements For Rolling Out E-Diary For Agricultural Extension Officers In Dlgs Of Masaka Kalungu Mpigirakai Kyotera	3,720,000	221001	Advertising and Public Relations	221002	Workshops and Seminars
D100/09/21	Purchase Of Cleaning Materialsin The Office Of The Ps-Maaif.	4,300,000	211103	Allowances	224004	Cleaning and Sanitation
R26/12/21	Advance To Procure Internet Data	3,000,000	211103	Allowances	222003	Information and communications technology (ICT)
D233/11/21	Clogged Sewage System Of The Toilets Housed In The Office Block Housing Human Resource And Internal Audit Staff.	4,600,000	211103	Allowances	228001	Maintenance -Civil
D232/11/21	Clogged Sewage System Of The Toilets Housed In The Office Block Housing Human Resource And Internal Audit Staff.	4,600,000	211103	Allowances	228001	Maintenance -Civil
D197/01/22	Advance To Purchase Silkworm Rearing Equipment Materials At The Nsc, Kawanda.	4,130,000	211103	Allowances	314201	Materials and Supplies
D248/01/22	Supervision And Technical Backstopping Of The Ongoing Construction Of Community Level Storage Facilities In The Districts (Rakayi, Kyotera, Lwengo	3,965,000	211103	Allowances	281504	Monitoring, supervision & appraisal of capital works
D623/01/22	To Monitor The Activities Of The Project On Improving Access And Use Of Agriculture Equipment Throug Labour Saving Technologies In The Districts Of Butambala, Kalungu, Gomba And Mpigi, Lyantonde, Kyotera And Mbarara.	4,414,000	211103	Allowances	281504	Monitoring, supervision & appraisal of capital works
D630/01/22	To Monitor The Activities Of The Project On Improving Access And Use Of Agriculture Equipment Throug Labour Saving Technologies In The Districts	3,600,000	211103	Allowances	281504	Monitoring, supervision & appraisal of capital works

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	Of Butambala, Kalungu, Gomba And Mpigi, Lyantonde, Kyotera And Mbarara.					
D55/10/21	To Carry Out Monitoring Activity Of The Implementation Of The Labour Saving Technology Project In Selected District.	4,560,000	211103	Allowances	281504	Monitoring, supervision & appraisal of capital works
D479/12/21	Lpo No. 7380 - Procurement Of Printing Services	69,450,000	211103	Allowances	221011	Printing, Stationery, Photocopying and Binding
D479/12/21	Lpo No. 7380 - Procurement Of Printing Services	12,501,000	211103	Allowances	221011	Printing, Stationery, Photocopying and Binding
D29/09/21	To Print Hand Over Reports, Briefs And Video Coverage.	5,312,000	211103	Allowances	221011	Printing, Stationery, Photocopying and Binding
D351/03/22	Facilitation For Hon. Mosa Travel Tothe Republic Of Burundi	9,000,000	211103	Allowances	227002	Travel Abroad
D173/09/21	Facilitation For Travel To Attend An Agribusiness Symposium And Expo	7,729,200	211103	Allowances	227002	Travel Abroad
D170/09/21	Facilitation For Travel To Attend An Agribusiness Symposium And Expo	7,297,200	211103	Allowances	227002	Travel Abroad
D732/03/22	Facilitation To Travel Abroad, Accra, Ghana To Attend To 7Th Meeting Of Oacps Ministers In Charge Of Fisheries And Aquaculture	3,686,000	211103	Allowances	227002	Travel Abroad
D352/03/22.	Facilitation To Travel To Nairobi Kenya To Attend The Commemoration Of The Au-Ibar 70Th Anniversary And The 10Th Anniversary Of Rinderpest Eradication In Africa.	13,204,800	211103	Allowances	227002	Travel Abroad
D353/03/22.	Facilitation To Travel To Nairobi Kenya To Attend The Commemoration Of The Au-Ibar 70Th Anniversary And The 10Th Anniversary Of Rinderpest Eradication In Africa.	7,131,600	211103	Allowances	227002	Travel Abroad
D483/09/21	(For Vaccinators)Funds To Facilitate World Rabies Day Celebrations In Arua District	5,000,000	211103	Allowances	221009	Welfare and Entertainment
D96/10/21	(Meals &Refreshments)Funds To Facilitate Interview Process	3,400,000	211103	Allowances	221009	Welfare and Entertainment
R19/11/21	Advance To Cater For Office Welfarefor Q1.	3,000,000	211103	Allowances	221009	Welfare and Entertainment
R24/12/21	Facilitation For The Handover Ceremony Of The Desert Loucst Support To Maaif	5,100,000	211103	Allowances	221009	Welfare and Entertainment
D594/01/22	Supply Of Catering Services To The Ministry.	6,779,660	211103	Allowances	221009	Welfare and Entertainment
R215/01/22	Facilitation For Aretreat With Members Of Agricultural Committee To Validate The Fisheries And Aquaculture Bill.	4,200,000	211103	Allowances	221002	Workshops and Seminars
R237/01/22	Facilitation For Aretreat With Members Of Agricultural Committee To Validate The Fisheries And Aquaculture Bill.	3,960,000	211103	Allowances	221002	Workshops and Seminars

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
R235/01/22	Facilitation For Aretreat With Members Of Agricultural Committee To Validate The Fisheries And Aquaculture Bill.	3,960,000	211103	Allowances	221002	Workshops and Seminars
D31/01/22	To Facilitate The Profiling And Documenting Cottage Agro Industries Engaged To Support The Agro Industrialization Agenda Under The Ndp 111 In Eastern And Western Uganda.	3,392,000	221008	Computer Supplies and IT Services	227001	Travel inland
D259/02/22	Procurement Of Consultancy Services To Carry Outa Resettlement Action Plan Implementation For Atari Irrigationschemeunderthe Pisd Project.	27,288,000	281503	Engineering and Design Studies	225001	Consultancy services
R366/06/22	Office Newspapers For Alst For The Department Of Mechanisation And Water For Agricultural Production	3,500,000	228003	Maintenance Machinery, Equipment	221007	Books, periodicals & newspapers
R365/06/22	Office Cleaning For Alst For The Department Of Mechanisation And Water For Agricultural Production	3,500,000	228003	Maintenance Machinery, Equipment	224004	Cleaning and Sanitation
R361/06/22	Office Cleaning Materials For The Department Of Mechanisation And Water For Agricultural Production	4,010,000	228003	Maintenance Machinery, Equipment	224004	Cleaning and Sanitation
D497/05/22	Nabbongo - Fuel For Maintenance Of Fisheries Invasive Aquatic Weeds Surveillance Boats And Engines	4,100,000	228003	Maintenance Machinery, Equipment	227004	Fuel, Lubricants and Oils
D1479/06/22	Lpo 7624 Repairs On M/V 2412A	4,170,000	228003	Maintenance Machinery, Equipment	228002	Maintenance - Vehicles
D478/05/22	Lpo No.7532 - Supply, Delivery And Fitting Of Tyres	14,033,898	228003	Maintenance Machinery, Equipment	228002	Maintenance - Vehicles
R372/06/22	Facilitation To Conduct Technical Supervision For The Construction Works For The Water For Agricultural Infrustructure In Rubirizi,Sheema Bushenyi And Ntungamo Districts	3,249,000	228003	Maintenance Machinery, Equipment	281504	Monitoring, supervision & appraisal of capital works
R364/06/22	Office Accessories For The Department Of Mechanization And Water For Agricultural Production	3,500,000	228003	Maintenance Machinery, Equipment	221012	Small office equipment
D205/08/21	Allowances For Bodyguards, Drives And Residential Guards For Ministers	8,098,630	224001	Medical and Agricultural supply	211103	Allowances
D207/08/21	Allowances For Bodyguards, Drives And Residential Guards For Ministers	10,999,392	224001	Medical and Agricultural supply	211103	Allowances
D204/08/21	Allowances For Bodyguards, Drives And Residential Guards For Ministers	10,000,000	224001	Medical and Agricultural supply	211103	Allowances
D206/08/21	Allowances For Bodyguards, Drives And Residential Guards For Ministers	10,549,389	224001	Medical and Agricultural supply	211103	Allowances
D195/03/22.	Development Of Data Collecting Tool For Use During Cleansing Of Acaricide Resistant Ticks	3,630,000	224001	Medical and Agricultural supply	211103	Allowances
D197/03/22	Development Of Data Collecting Tool For Use During Cleansing Of Acaricide Resistant Ticks	5,400,000	224001	Medical and Agricultural supply	211103	Allowances
D33/07/21	Facilitation For The Emergency Intervention Of	4,900,000	224001	Medical and Agricultural	211103	Allowances

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	Redeployment Of Animal Check Points After The Withdrae Of Ministry Security Informat For Ten Days.			supply		
D1482./06/22	Lpo 7574 Procurement Of Printer For Livestock Disease Control Project 2	6,355,932	224001	Medical and Agricultural supply	221008	Computer supplies and Information Technology (IT) Services
D1473/06/22	Lpo 7600 Procurement Of Power Stabilises For Naddedc	49,576,271	224001	Medical and Agricultural supply	231005	Machinery & equipment
D1473/06/22	Lpo 7600 Procurement Of Power Stabilises For Naddedc	8,923,729	224001	Medical and Agricultural supply	231005	Machinery & equipment
D748/04/22	Facilitation For Hon Mosai To Attend The Launch Of Poultry Farming Project At Lhubiriha Town Council	3,885,000	224001	Medical and Agricultural supply	227001	Travel inland
D747/04/22	Facilitation For Hon Mosai To Travel To Bukalasa Agricultural College	4,680,000	224001	Medical and Agricultural supply	227001	Travel inland
D745/04/22	Facilitation For Hon. Mosai To Travel To The West For Fmd Sensitization	3,000,000	224001	Medical and Agricultural supply	227001	Travel inland
R280/03/22	Lpo No. 7468 - Procurement Of Analysis Services For Pesticides	16,864,407	281504	Monitoring, Supervision & Appr	221001	Advertising and public relations
R280/03/22	Lpo No. 7468 - Procurement Of Analysis Services For Pesticides	3,035,593	281504	Monitoring, Supervision & Appr	221001	Advertising and public relations
D260/12/21	Lpo.No.7345 - For Supply Of Technical Assistance In The Transitioning Of E- Voucher Management System.	33,741,661	281504	Monitoring, Supervision & Appr	225001	Consultancy services
D260/12/21	Lpo.No.7345 - For Supply Of Technical Assistance In The Transitioning Of E- Voucher Management System.	6,073,499	281504	Monitoring, Supervision & Appr	225001	Consultancy services
D58/10/21.	Refund Of Money Used To Purchase Furniture	3,500,000	281504	Monitoring, Supervision & Appr	231006	Furniture & fittings
D58/10/21	Refund Of Money Used To Purchase Furniture	3,000,000	281504	Monitoring, Supervision & Appr	231006	Furniture & fittings
D462/03/22	Lpo No. 7441 - Supply, Delivery & Fitting Of Tyres	3,122,881	281504	Monitoring, Supervision & Appr	228002	Maintenance - Vehicles
D170/11/21	Advance For Office Welfare	3,000,000	281504	Monitoring, Supervision & Appr	221009	Welfare and Entertainment
D115/08/21	Facilitation For Hon Mosai Under 1St Qter Release	3,000,000	281504	Monitoring, Supervision & Appr	221009	Welfare and Entertainment
D114/08/21	Facilitation For Hon Mosai Under 1St Qter Release	5,000,000	281504	Monitoring, Supervision & Appr	221009	Welfare and Entertainment
D113/08/21	Facilitation For Hon Mosai Under 1St Qter Release	4,700,000	281504	Monitoring, Supervision & Appr	221009	Welfare and Entertainment
D158/11/21	Facilitation To Cater For Office Tea For Q22021.	3,000,000	281504	Monitoring, Supervision & Appr	221009	Welfare and Entertainment
D133/08/21	Funds For Office Tea.	3,000,000	281504	Monitoring, Supervision &	221009	Welfare and Entertainment

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
				Appr		
D171/09/21	Facilitation For Travel To Attend An Agribusiness Symposium And Expo	7,297,200	281504	Monitoring, Supervision & Appr	221002	Workshops and Seminars
R290/02/22	(Machine Operators) Construction Of A Demonstration Fish Farming Site In Serere Zardi	5,000,000	221011	Printing, Stationery, Photocopy	211103	Allowances
R318/02/22	Acayo C. -Fuel For Maaif Participation In The Launch Of The Pdm In Kibuku District	3,200,000	221011	Printing, Stationery, Photocopy	227004	Fuel, Lubricants and Oils
R66/09/21	Advance For Airtime And Data For July To September To Cater For Calls Made	3,465,000	221011	Printing, Stationery, Photocopy	222001	Telecommunications
D606/03/22	Facilitation To Transport Fisheries Exhibits For Court Prosecution	4,620,000	221011	Printing, Stationery, Photocopy	227001	Travel inland
D37/01/ 22	For Mapping Key Agribusiness Actors In The District Of E.A Crude Oil Project.	3,600,000	221011	Printing, Stationery, Photocopy	227001	Travel inland
D36/01/ 22	For Mapping Key Agribusiness Actors In The District Of E.A Crude Oil Project.	3,615,000	221011	Printing, Stationery, Photocopy	227001	Travel inland
R226/03/22	Sensitisation Of Fish Traders On Standards And Regulations In Major Landing Sites On Lake Victoria To Ensure Conformity To Hygienic Fish Handling And Transportation	4,000,000	221011	Printing, Stationery, Photocopy	227001	Travel inland
R208/01/22	Advance For Office Tea.	3,690,000	221011	Printing, Stationery, Photocopy	221009	Welfare and Entertainment
D425/02/22	For Profiling Agricultural Finance And Insurance Providers In The Development Of Information Packages And Dissemination.	3,975,000	221003	Staff Training	211103	Allowances
D427/02/22	For Profiling Agricultural Finance And Insurance Providers In The Development Of Information Packages And Dissemination.	3,360,000	221003	Staff Training	211103	Allowances
D426/02/22	For Profiling Agricultural Finance And Insurance Providers In The Development Of Information Packages And Dissemination.	4,525,000	221003	Staff Training	211103	Allowances
D597/03/22	Technical Guidance And Quality Assurance Of Enforcement Operations By Fppu Personnel.	3,900,000	221003	Staff Training	211103	Allowances
D598/03/22	Technical Guidance And Quality Assurance Of Enforcement Operations By Fppu Personnel.	3,900,000	221003	Staff Training	211103	Allowances
D268/02/22	Funds For Maaif Teams To Participate In The Agriculture And Trade Thematic Week From 13Th To 24Th February 2022 Dubai Expo.	66,594,400	221003	Staff Training	227002	Travel Abroad
D267/02/22.	Funds For Maaif Teams To Participate In The Agriculture And Trade Thematic Week From 13Th To 24Th February 2022 Dubai Expo.	13,338,500	221003	Staff Training	227002	Travel Abroad
D267/02/22.	Funds For Maaif Teams To Participate In The Agriculture And Trade Thematic Week From 13Th To	38,017,500	221003	Staff Training	227002	Travel Abroad

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	24Th February 2022 Dubai Expo.					
D268/02/22	Funds For Maaif Teams To Participate In The Agriculture And Trade Thematic Week From 13Th To 24Th February 2022 Dubai Expo.	52,658,400	221003	Staff Training	227002	Travel Abroad
R104/02/22	Refund Of Money Used For Hon. Maaif'S Change Of Flights To Be Able To Catch Up With His Travel Schedule	17,473,920	221003	Staff Training	227002	Travel Abroad
D312/02/22..	Advance To Facilitate The Visit Of The Hon. Minister Of Agriculture Of Tanzania While On Visit To Uganda	3,733,400	221003	Staff Training	227001	Travel inland
D312/02/22.	Advance To Facilitate The Visit Of The Hon. Minister Of Agriculture Of Tanzania While On Visit To Uganda	3,000,000	221003	Staff Training	227001	Travel inland
D324/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	3,222,000	221003	Staff Training	227001	Travel inland
D326/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	3,560,000	221003	Staff Training	227001	Travel inland
D325/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	3,000,000	221003	Staff Training	227001	travel inland
R354/01/22	Facilitation For Training Of Local Government Staffs And A Demonstration.	4,240,000	221003	Staff Training	221002	Workshops and Seminars
R356/01/22	Facilitation For Training Of Local Government Staffs And A Demonstration.	3,800,000	221003	Staff Training	221002	Workshops and Seminars
R355/01/22	Facilitation For Training Of Local Government Staffs And A Demonstration.	3,120,000	221003	Staff Training	221002	Workshops and Seminars
R358/01/22	Facilitation For Training Of Local Government Staffs And A Demonstration.	3,730,000	221003	Staff Training	221002	Workshops and Seminars
R357/01/22	Facilitation For Training Of Local Government Staffs And A Demonstration.	3,600,000	221003	Staff Training	221002	Workshops and Seminars
D594/03/22	To Facilitate A Meeting On Emerging Fisheries And Aquaculture Management Issues With District Fisheries Officers From The Major Water Bodies Of Lake Victoria,	3,865,000	221003	Staff Training	221002	Workshops and Seminars
D596/03/22	To Facilitate A Meeting On Emerging Fisheries And Aquaculture Management Issues With District Fisheries Officers From The Major Water Bodies Of Lake Victoria,	3,865,000	221003	Staff Training	221002	Workshops and Seminars
D595/03/22	To Facilitate A Meeting On Emerging Fisheries And Aquaculture Management Issues With District Fisheries Officers From The Major Water Bodies Of Lake Victoria,	3,865,000	221003	Staff Training	221002	Workshops and Seminars
D593/03/22	To Facilitate A Meeting On Emerging Fisheries And Aquaculture Management Issues With District Fisheries Officers From The Major Water Bodies Of Lake Victoria,	3,865,000	221003	Staff Training	221002	Workshops and Seminars
D122/12/21	To Undertake A Retreat To Finalize The Antimicrobial Consumption And Use Amcu	4,000,000	221003	Staff Training	221002	Workshops and Seminars

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	Surveillance Plan And Protocol And .Amr Surveillance					
D123/12/21	To Undertake A Retreat To Finalize The Antimicrobial Consumption And Use Amcu Surveillance Plan And Protocol And .Amr Surveillance	3,250,000	221003	Staff Training	221002	Workshops and Seminars
D01/03/22	Supply And Delivery Of Office Furniture For Ps At Cotton House	74,265,251	312201	Transport Equipment	231006	Furniture & fittings
D01/03/22	Supply And Delivery Of Office Furniture For Ps At Cotton House	13,367,745	312201	Transport Equipment	231006	Furniture & fittings
D199/08/21	(For Hon. Bwino Fred)Responsibility And Mobile Telephone Allowance For Hon. Minister, Permanent Secretary	10,818,000	227001	Travel Inland	211103	Allowances
D203/08/21	Allowances For Bodyguards, Drives And Residential Guards For Ministers	10,000,000	227001	Travel Inland	211103	Allowances
D337/09/21	Allowances For Police Officers Guarding Maaif Premises The Month Of July - September 2021	9,494,944	227001	Travel Inland	211103	Allowances
D337/09/21	Allowances For Police Officers Guarding Maaif Premises The Month Of July - September 2021	10,000,000	227001	Travel Inland	211103	Allowances
R435/01/22	Allowances For The Millitary Personnel Attache To Ps/Maaif For Jan - March 2022	11,000,000	227001	Travel Inland	211103	Allowances
D605/02/22	Hon. Mosai' Guards And Drivers' Allowance For Q3 2021/22	29,937,317	227001	Travel Inland	211103	Allowances
D607/02/22	Hon. Mosf'S Guards And Drivers' Allowances Q3 2021/22	10,971,282	227001	Travel Inland	211103	Allowances
D201/08/21	Responsibility And Mobile Telephone Allowance For Hon. Minister, Permanent Secretary	10,818,000	227001	Travel Inland	211103	Allowances
D200/08/21	Responsibility And Mobile Telephone Allowance For Hon. Minister, Permanent Secretary	7,734,000	227001	Travel Inland	211103	Allowances
D150/08/21.	Responsibility And Mobile Telephone Allowance For Hon. Minister, Permanent Secretary And Their Security Personnel.	10,818,000	227001	Travel Inland	211103	Allowances
D151/08/21	Responsibility And Mobile Telephone Allowance For Hon. Minister, Permanent Secretary And Their Security Personnel.	10,818,000	227001	Travel Inland	211103	Allowances
D174/11/21	Responsibility And Mobile Telephone Allowancs For Hon. Ministers, And Ps	7,799,400	227001	Travel Inland	211103	Allowances
D606/02/22	Responsibility And Telephone Allowances For Q3 2021/22	10,818,000	227001	Travel Inland	211103	Allowances
D203/02/22	Refund For Funds Car Hire Services And Fuel For The Technical Field Visit From The Uae Elite Agro Business Deligation To Uganda	40,000,000	227001	Travel Inland	227003	Carriage, Haulage, Freight and transport hire
D203/02/22	Refund For Funds Car Hire Services And Fuel For The Technical Field Visit From The Uae Elite Agro	20,000,000	227001	Travel Inland	227003	Carriage, Haulage, Freight and transport hire

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	Business Deligation To Uganda					
D608/02/22..	Facilitation For Hon. Maaif To Travel To Atlanta-Georgia(Perdiem, Covid Tests, Insurance & Worm Clothing)	23,893,980	227001	Travel Inland	227002	Travel Abroad
D351/03/22	Facilitation For Hon.Mosa Travel Tothe Republic Of Burundi	10,314,000	227001	Travel Inland	227002	Travel Abroad
D616/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	5,000,000	227001	Travel Inland	227002	Travel Abroad
D614/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	6,000,000	227001	Travel Inland	227002	Travel Abroad
D613/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	5,000,000	227001	Travel Inland	227002	Travel Abroad
D610/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	5,000,000	227001	Travel Inland	227002	Travel Abroad
D615/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	4,209,600	227001	Travel Inland	227002	Travel Abroad
D611/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	5,000,000	227001	Travel Inland	227002	Travel Abroad
D609/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	10,000,000	227001	Travel Inland	227002	Travel Abroad
D612/02/22	Facilitation For Hon.Tumwebaze Frank To Travel To Atlanta-Georgia	5,000,000	227001	Travel Inland	227002	Travel Abroad
R206/01/22	Advance To Cater For Depatmental Refreshment.	4,015,000	227001	Travel Inland	221009	Welfare and Entertainment
D01/12/21	Advance To Cater For Refreshment During A Meeting.	3,975,000	227001	Travel Inland	221009	Welfare and Entertainment
D332/01/22	Facilitation To Cater For Office Items.	4,180,000	227001	Travel Inland	221009	Welfare and Entertainment
D49/03/22	Refund Of Funds Used To Launch A Training For Vanilla Farmers In Iganga District	13,774,000	227001	Travel Inland	221002	Workshops and Seminars
R220/02/22	Reviewing Of Information, Education And Communication Materials For Papaya Mealybug And Banana Bunchy Top Virus.	5,000,000	221009	Welfare and Entertainment	211103	Allowances
R178/02/22	Advance For Cleaning Materials	3,700,000	221009	Welfare and Entertainment	224004	Cleaning and Sanitation
D28/01/21	Facilitation In Construction Supervision Of Agricultural Mechanization Centers .	3,612,920	221009	Welfare and Entertainment	227001	Travel inland
D35/01/ 22	For Mapping Key Agribusiness Actors In The District Of E.A Crude Oil Project.	3,600,000	221009	Welfare and Entertainment	227001	Travel inland
R230/09/21	Hon. Maaif'S Tour Of Landing Sites And Fishing Communities On Lake Kyoga And Victoria, September 2021	4,340,000	221009	Welfare and Entertainment	227001	Travel inland
R224/09/21	Hon. Maaif'S Tour Of Landing Sites And Fishing Communities On Lake Kyoga And Victoria,	4,750,000	221009	Welfare and Entertainment	227001	Travel inland

Invoice Number	Description	Distribution Amount	Code Charged	Account Name charged	Code that should have been charged	Account Name that should have been charged
	September 2021					
D318/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	4,000,000	221009	Welfare and Entertainment	227001	Travel inland
D317/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	4,400,000	221009	Welfare and Entertainment	227001	Travel inland
D316/02/22	Inspection Of Fruit Nurseseries And Mother Gardens	3,649,000	221009	Welfare and Entertainment	227001	Travel inland
D442/01/22	To Facilitate The Profiling Of Agro Industies Engaged To Support The Agro Industrialisation Agenda Under The Ndp111 In Eastern And Western Uganda	4,450,000	221009	Welfare and Entertainment	227001	Travel inland
D443/01/22	To Facilitate The Profiling Of Agro Industies Engaged To Support The Agro Industrialisation Agenda Under The Ndp111 In Eastern And Western Uganda	4,400,000	221009	Welfare and Entertainment	227001	Travel inland
Total		1,362,077,816				