



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 2019**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

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LIST OF ACROYNMS

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

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS OF
THE MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES
FOR THE YEAR ENDED 30TH JUNE, 2019**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of The Ministry of Agriculture, Animal Industry and Fisheries which comprise the statement of Financial Position as at 30th June 2019, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of The Ministry of Agriculture, Animal Industry and Fisheries for the year ended 30th June 2019 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

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

Key Audit Matter

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

1.0 Implementation of the approved budget

Section 45 of the Public Finance and Management Act, 2015, requires the Accounting Officer to control the regularity and proper use of the money appropriated to the vote.

According to Section 45 (3) of the same Act, the Accounting Officer shall enter into an annual performance contract with the Secretary to Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan for the vote for the financial year. Work plans are based on outputs to be achieved for the financial year, and during implementation, effort is required to be made to achieve the agreed objectives/targets for the entity within the available resources.

Paragraph 49 of the budget execution circular for financial year 2018/2019 requires management to prepare budget performance reports that clearly indicate the actual performance against the planned outputs and performance for each quarter showing the quantity/quality and physical location of the reported outputs against expenditure. All performance reports should be based on the program budgeting system (PBS) programs and subprograms.

It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

In the overall office wide planning, I assessed risks like inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned outputs of the entities which greatly impact on the wellbeing of communities. Consequently I developed procedures in order to address the performance of the budget of the entity:

- Ascertaining the amount received by the entity and the source of the funding
- Inquiring from management of off-budget financing received and ascertaining the basis for the off-budget financing, if any.
- Comparing the approved budget against the actual receipts
- Comparing the planned vote function outputs against the actuals and determining the variances
- Reviewing utilisation of these funds

Based on the procedures performed I observed that the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) has the mandate to promote and support sustainable and market oriented agricultural production, food security and household incomes.

In order to achieve this mandate, MAAIF planned to implement and achieve a number of both recurrent and development deliverables under various programmes and projects. MAAIF had an approved budget of UGX.148,492,992,000 out of which UGX.128,644,069,000 was released. The key deliverables for the financial year 2018/19 are indicated in the table below.

Table: Showing key deliverables for the entity for the year

Sn	Key deliverables	Amount UGX ('000)	Percentage of approved budget
i	Conduct technical backup to advise local governments on pests management and also establish the field pest status of key pests and Training of Agricultural Extension staff (ES) on management and control of Invasive weeds	1,648,136	1.1%
ii	Conduct field trips for surveillance and deliberate control of fruit flies, Pseudocercospora, false codling moths among others in districts	1,036,033	0.7%
iii	Implement the seed fertilizer policy, Inspect and certify premises and the agro chemicals registers.	1,720,576	1.2%
iv	Ensure mandatory registration of companies and horticulture firms	421,334	0.3%
v	Implement Animal Feeds registration, Undertake consultation on the livestock breeding, registration and certification guidelines in districts in the eastern and northern milk shade/cattle corridor	1,946,000	1.3%
vi	Support districts to enforce quarantine restriction in animal disease outbreak districts. Mainly Foot and Mouth Disease in districts	2,125,006	1.4%

Sn	Key deliverables	Amount UGX ('000)	Percentage of approved budget
vii	Screening heads of cattle for Trypanosomiasis in high risk areas (Lango and Teso,) using microscopy and molecular analytical tools.	1,851,192	1.2%
viii	Undertake Value chain studies on priority and strategic agricultural enterprises through development of the agricultural investment guides/manuals	1,354,268	0.9%
ix	Train DLG extension staff and leaders of farmer groups in Agro value chain development from districts	665,682	0.4%
x	Procure fish fingerings for stocking water bodies and distribution it to the fish farmers	549,600	0.4%
xi	Procure and Supply and distribution of fish fingerlings of tilapia and catfish in districts	1,450,040	1%
xii	Compliance Checks, Certification of fish and fish products for export to the EU and Regional markets done for fish and fish maws processing plants.	973,000	0.7%
xiii	Acquire Hectares of land	14,392,033	9.7%
xiv	Conduct agricultural enforcement activities in districts	800,000	0.5%
xv	Conduct plant clinics, Conduct training of staff in identification and control of pests and diseases in coffee, and bananas	500,000	0.3%
xvi	Procure and allocate motorized and manual spray pumps to District Local Governments to Demonstrate on the control of pests and diseases including the fall armyworm.	609,000	0.4%
xvii	Procurement and distribution of sets of bee hives	550,000	0.4%
xviii	Conduct Farmer demonstrations and trainings in District	950,000	0.6%
xix	Procure doses of assorted vaccines	4,853,698	3.3%
xx	Strategic vaccination of livestock against FMD, PPR and CBPP in all districts in the country and procurement of assorted laboratory equipment	5,465,000	3.7%
xxi	Undertake enforcement Operations by Fisheries Protection Force (FPF)	2,785,000	1.9%
xxii	Procure assorted manual water weed removal equipment and distribute them in districts	762,000	0.5%
xxiii	Valley Tank Construction (livestock)	11,160,000	7.5%
xxiv	Civil renovation works carried out at Bukalasa Agricultural College	447,000	0.3%
xxv	Renovated two staff quarter at Fisheries Training Institute	447,000	0.3%

The Ministry planned to achieve the above deliverables through the implementation of 514 outputs/activities. I sampled 275 outputs/activities worth UGX.91,947,671,000 representing 62% of the total budget for review and below are the findings.

	Observation	Recommendation
1.1	<p><u>Revenue performance</u></p> <p>I reviewed the NTR estimates, current items and rates charged at vote level for the financial year 2018/2019 and noted that out of the budgeted revenue of UGX.2,682,000,000 for the year 2018/19, UGX.3,444,811,000 was collected resulting into over collection of UGX.762,811,000 representing performance of 128% of the target. The performance of each revenue source is summarised in the table below:</p>	<p>I advised the Accounting Officer to liaise with MoFPED to resolve the mapping issue and also put in place strategies to realise all the budgeted NTR.</p>

NTR Source	Approved Budget (UGX Millions)	Actual (UGX Millions)	Variance (UGX Millions)
Department Crop protection	1,200	1,261	61
Directorate of Fisheries Resources	760	695	(64.9)
Department of Finance and Administration	670	1,448	778
Directorate of Animal Resources	52	39	(12.2)
Total	2,682	3,444.8	762

Under budgeting for revenue limits effective performance of Government due to uncertainty of revenue collection potential to plan adequately for funding priorities.

The Accounting Officer explained that the projected NTR collections were reflected in the Ministerial Policy Statement but were not picked from PBS into the IFMS which is a mapping issue yet to be sorted out by the Directorate of Budget MOFPED.

1.2

Unremitted off-budget receipts

I noted that the Ministry received off-budget financing to a tune of UGX.3,578,160,129 which was never paid into the consolidated fund as required by the law. **Refer to table below**

S/N	Name	Funding Source	Amount Budgeted bn	Actual Amount received bn	Variance bn
1	Food Security Project	Global Environment Fund (GEF)	4.049	1.691	(2.358)
2	ILM Elgon Project	Global Environment Fund (GEF)	1.435	1.435	(0)
3	Climate Smart Agriculture	COMESA	0.359	0.451	0.91
	Total		5.845	3.578	(2.266)

Off-budget financing distorts planning, may result in duplication of activities and is also contrary to the Public Finance Management Act, 2015.

The Accounting Officer explained that off budget detailed estimates were submitted to Ministry of Finance, Planning and Economic Development, however, in the year of audit, Ministry of Finance did not provide the template for submission of off-budget projects on the PBS.

1.3

Under absorption of funds

I observed that:

- The Ministry budgeted to receive UGX.148,492,992,000 however, UGX.128,644,069,000 was warranted resulting into a budget shortfall of UGX.19,848,923,000 representing 13.4% of the budget.
- Out of the warrants, UGX.127,622,432,000 was spent resulting into unspent balance of UGX.1,021,636,000 representing an absorption level of 99.2%. The unspent balance at the end of

I advised the Accounting officer to liaise with MoFPED and ensure that all off-budget financing are included in the vote budget estimates and funds remitted to the consolidated fund as required by the regulations.

I advised the Accounting Officer to liaise with PSC and address the pending recruitment.

	<p>the financial year was subsequently swept back to the consolidated fund account.</p> <p>Budget shortfalls and failure to spend funds resulted into partial or non-implementation of planned activities.</p> <p>The Accounting Officer explained that the unutilized funds majorly related to salaries for officers who were not recruited in that financial year but had been budgeted for and funds released.</p>													
<p>1.4</p>	<p><u>Preparation of budget performance reports</u></p> <p>I noted that the Accounting Officer did not submit the annual budget performance report in time as stipulated by the regulations which require submission by 31st July. Interview with management revealed that the report was submitted on 12th August, 2019.</p> <p>Failure to prepare and submit timely annual performance reports curtails effective monitoring and accountability of the funds advanced to the Vote.</p> <p>The Accounting Officer attributed the delay to the reconciliation of differing figures at the MAAIF level and MOFPED which took some time hence the delay.</p>	<p>I advised the Accounting Officer to prepare and submit the annual performance reports in accordance with the required timelines.</p>												
<p>1.5</p>	<p><u>Non Quantification of outputs/activities</u></p> <p>Out of the 514 outputs/activities with a total budget of UGX.148,492,992,000 implemented by MAAIF during the financial year, I sampled and reviewed 275 outputs/activities with a budget of UGX.91,947,671,000 representing 62% of the total budget as indicated below:</p> <p>Table showing outputs planned and sampled</p> <table border="1" data-bbox="373 1189 1187 1312"> <thead> <tr> <th>Details</th> <th>Number</th> <th>Budget (UGX.)</th> </tr> </thead> <tbody> <tr> <td>Total Outputs/activities</td> <td>514</td> <td>148,492,992,000</td> </tr> <tr> <td>Outputs/activities sampled</td> <td>275</td> <td>91,947,671,000</td> </tr> <tr> <td>Percentage of Total</td> <td>54%</td> <td>62%</td> </tr> </tbody> </table> <p>I reviewed the entity performance reports for the financial year 2018/2019 and noted that out of 275 outputs assessed 11 outputs representing 4% of the total outputs were not quantified to enable measurement of performance as shown in Appendix I.</p> <p>I observed that, in these cases, management reported in generic ways, that is, review fruit and vegetable strategy and disseminate to value chain actors, procure laboratory equipment, support the implementation of comprehensive guidelines for enforcement, develop plans for the control of the Trade related Transboundary Animal Diseases (FMD, CBPP, PPR, LSD and CCPP), conduct capacity building of aquaculture staff for both central and Local Government staff among others without specifying numbers, locations, etc.</p> <p>Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish individual activity costs for each planned output and this curtails effective accountability when funds are subsequently spent. Further, without clearly spelt out planned outputs, I could not ascertain whether funds appropriated by Parliament and released were actually spent and the intended objectives achieved.</p>	Details	Number	Budget (UGX.)	Total Outputs/activities	514	148,492,992,000	Outputs/activities sampled	275	91,947,671,000	Percentage of Total	54%	62%	<p>I advised the Accounting Officer to undertake appropriate planning and reporting on activities implemented for effective accountability.</p>
Details	Number	Budget (UGX.)												
Total Outputs/activities	514	148,492,992,000												
Outputs/activities sampled	275	91,947,671,000												
Percentage of Total	54%	62%												

<p>1.6</p>	<p><u>Implementation of the quantified planned outputs</u></p> <p>An analysis of the outputs that were quantified revealed that although the entity absorbed 99.2% of the funds that were released, some of the activities remained either partially or not implemented at all.</p> <p>Out of the 264 quantified outputs assessed, 218 outputs representing 82.6% were fully implemented, 45 outputs representing 17% were partially implemented while 1 output representing 0.4% was not implemented at all. Details attached in Appendix II and summarised in the table below.</p> <p>Table showing the level of implementation</p> <table border="1"> <thead> <tr> <th>S/n</th> <th>Reporting</th> <th>Outputs</th> <th>Performance in %</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fully Implemented (100%).</td> <td>218</td> <td>82.6</td> </tr> <tr> <td>2</td> <td>Partially Implemented (less than 100%).</td> <td>45</td> <td>17</td> </tr> <tr> <td>3</td> <td>Not Implemented (0%).</td> <td>1</td> <td>0.4</td> </tr> <tr> <td></td> <td>Total outputs</td> <td>264</td> <td>100</td> </tr> </tbody> </table> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. For example the entity did not implement the following activities:</p> <ul style="list-style-type: none"> • Procurement of 300 Kg of foundation seed • Conducting agricultural enforcement activities in 16 districts • Establishment and support for 12 honey collection and value addition centres • Purchase and distribute 4,574 Mubende goats in Sembabule District • Procure 319,820 doses of assorted vaccines • Conduct capacity building in operation and maintenance of heavy earth moving equipment in 2 districts. <p>The Accounting Officer explained that the failure to implement some of the planned activities was occasioned by inadequate release of funds for the mentioned activities and MOFPED advised them to prioritize activities within available funds due to the poor economic performance consequently leaving out some activities unimplemented.</p>	S/n	Reporting	Outputs	Performance in %	1	Fully Implemented (100%).	218	82.6	2	Partially Implemented (less than 100%).	45	17	3	Not Implemented (0%).	1	0.4		Total outputs	264	100	<p>I advised the Accounting Officer to ensure adequate planning, prioritisation and implementation of planned activities as well as lobbying MoFPED for the required funding.</p>
S/n	Reporting	Outputs	Performance in %																			
1	Fully Implemented (100%).	218	82.6																			
2	Partially Implemented (less than 100%).	45	17																			
3	Not Implemented (0%).	1	0.4																			
	Total outputs	264	100																			
<p>1.7</p>	<p><u>Mischarges</u></p> <p>I noted that funds to the tune of UGX.415,839,796 were irregularly diverted from the activities on which it was budgeted and spent on other activities without seeking and obtaining the necessary approvals. Summary of cases are as in table below;</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Account Type</th> <th>Amount (UGX)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>221001</td> <td>Advertising and Public Relations</td> <td>15,122,848</td> <td>Travel abroad, travel inland, welfare and entertainment</td> </tr> <tr> <td>211103</td> <td>Allowances</td> <td>31,136,792</td> <td>Travel inland, travel abroad</td> </tr> <tr> <td>224004</td> <td>Cleaning and sanitation</td> <td>8,757,306</td> <td>Allowances, maintenance - Vehicles</td> </tr> <tr> <td>222003</td> <td>Information and Communications</td> <td>12,000,000</td> <td>Allowances, welfare and entertainment</td> </tr> </tbody> </table>	Code	Account Type	Amount (UGX)	Remarks	221001	Advertising and Public Relations	15,122,848	Travel abroad, travel inland, welfare and entertainment	211103	Allowances	31,136,792	Travel inland, travel abroad	224004	Cleaning and sanitation	8,757,306	Allowances, maintenance - Vehicles	222003	Information and Communications	12,000,000	Allowances, welfare and entertainment	<p>I advised the Accounting Officer to streamline the budget process to ensure that sufficient funds are allocated to each account and budget controls are fully adhered to such as seeking authority for any reallocations.</p>
Code	Account Type	Amount (UGX)	Remarks																			
221001	Advertising and Public Relations	15,122,848	Travel abroad, travel inland, welfare and entertainment																			
211103	Allowances	31,136,792	Travel inland, travel abroad																			
224004	Cleaning and sanitation	8,757,306	Allowances, maintenance - Vehicles																			
222003	Information and Communications	12,000,000	Allowances, welfare and entertainment																			

312202	Machinery and Equipment	59,183,085	Compensations
312104	Other Structures	207,171,915	Compensations
222002	Postage and Courier	17,831,100	Travel inland, staff training and welfare and entertainment
221011	Printing, Stationery, Photocopy	12,898,150	Cleaning and sanitation, allowances, travel inland
227001	Travel Inland	24,742,400	Allowances, welfare and entertainment
221009	Welfare and Entertainment	8,938,200	Allowances, travel inland, welfare and entertainment
221002	Workshops and Seminars	18,058,000	Travel inland, Fuel and lubricants
Total		415,839,796	

Diversion of funds is not only contrary to the Public Finance and Management Act, but it negatively affects delivery of services and negates the purpose of budgeting.

The Accounting Officer explained that the majority of the mischarges related to compensation for land which was acquired by Government and the owner was never paid on time thus attracting interest after the owner secured a court order and mandamus compelling the Ministry to clear this outstanding obligation.

Emphasis of matter

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

2.0 Domestic arrears

2.1 Outstanding domestic arrears

Section 21(2) of the Public Finance management Act, 2015 states that a vote shall not take any credit from any local company or body unless it has no un paid domestic arrears from a debt in the previous financial year; and it has capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that financial year.

Further, Paragraph 10.10.17 of the Treasury Accounting Instructions 2017 states that "An Accounting Officer will ensure that no payments due in any financial year remain unpaid at the end of that year.

A trend analysis of the domestic arrears showed a movement of arrears from UGX.27,064,751,206 in the previous year to UGX.24,190,920,671 in the year under review, a decrease of 10.6%. The arrears remained unsettled at the close of the year. The table below shows the trend analysis of the domestic arrears for the past four years:

No	Year End	Amount (UX)	% Increase/ decrease
1	30 th June 2016	24,097,096,854	
2	30 th June 2017	27,329,773,534	13.4%
3	30 th June 2018	27,064,751,206	-1.0%
4	30 th June 2019	24,190,920,671	-10.6%

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 this was mainly due to failure to meet annual contributions to international organizations and inadequate release of counterpart funding on the donor funded projects leading to accumulation of interest.

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

2.2 **Inadequate budget for domestic arrears**

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

The Ministry had outstanding commitments to a tune of UGX.27,064,751,206 from the previous year however, I noted that UGX.3,082,051,060 (11.4%) was provided for settlement of domestic arrears in the current budget. It was noted that the budget provision was insufficient towards settlement of the arrears.

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

The Accounting Officer explained that domestic arrears have always been declared to MOFPED and verified with the hope that sufficient allocation would be made to MAAIF to clear the arrears, however the allocations made to the Ministry have always been too little and inadequate to reduce the stock of the accumulated arrears.

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

Other Matters

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

3.0 Management of Crop Inspection and Certification Activities

The objective of the Crop Inspection and Certification Department is to support crop inspection and certification to ensure conformity with national and international phytosanitary, seed/planting materials and agrochemicals control requirements and this includes regulating the use of agricultural chemicals, biological, planting and stocking materials as well as other agricultural inputs.

The Department of Crop Inspection and Certification and the Department of Crop Protection are headed by the Commissioners who report directly to the Director Crop Resources.

I undertook a review of the departmental activities and operations and noted a number of challenges that have affected operations of the department both locally and internationally.

S/n	Issue	Challenges and risks	Management response																														
3.1	Interception of Ugandan Agriculture exports at the International Market	<ul style="list-style-type: none"> I noted several warnings about the high number of interceptions where harmful organisms were detected in Uganda's exports into the EU Member States and Switzerland from the European Union Notification System for Plant Health Interceptions (EUROPHYT). I observed that, although the number has been decreasing over the years, the country still has the highest number of interceptions on the international market within the region. Other significant reasons for interceptions highlighted included exports without Phytosanitary certificates (plant passports), certificates not compliant with special requirements, incorrect identities of plants, incomplete certificates and false information on certificates. Details of the regional interceptions are in the table below: <table border="1" data-bbox="518 1523 1145 1787"> <thead> <tr> <th>Exporting County</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>Rwanda</td> <td>5</td> <td>2</td> <td>10</td> <td>8</td> </tr> <tr> <td>Uganda</td> <td>138</td> <td>112</td> <td>101</td> <td>89</td> </tr> <tr> <td>Kenya</td> <td>108</td> <td>60</td> <td>51</td> <td>51</td> </tr> <tr> <td>Tanzania</td> <td>47</td> <td>24</td> <td>17</td> <td>26</td> </tr> <tr> <td>Democratic Republic of Congo</td> <td>17</td> <td>6</td> <td>12</td> <td>15</td> </tr> </tbody> </table>	Exporting County	2015	2016	2017	2018	Rwanda	5	2	10	8	Uganda	138	112	101	89	Kenya	108	60	51	51	Tanzania	47	24	17	26	Democratic Republic of Congo	17	6	12	15	<ul style="list-style-type: none"> Inspectors have been re-deployed to help beef up the numbers in the Phytosanitary inspections as they wait for recruitment of more staff by Public Service. The matter is also being addressed through increased vigilance at the exit points where more inspectors have been deployed and working 24/7 in shifts.
Exporting County	2015	2016	2017	2018																													
Rwanda	5	2	10	8																													
Uganda	138	112	101	89																													
Kenya	108	60	51	51																													
Tanzania	47	24	17	26																													
Democratic Republic of Congo	17	6	12	15																													
3.2	Overlap of department mandate and activities	<p>After restructuring in 2013, the former department of crop protection was split into two departments of crop protection and crop inspection and certification. I noted the following;</p> <ul style="list-style-type: none"> The enabling laws and regulations relating to the different mandates were never updated to reflect the change in departmental activities. 	<ul style="list-style-type: none"> The Ministry sought and got legal interpretation from the Solicitor General's Office as a stop gap measure although a full review of the law 																														

		<ul style="list-style-type: none"> • The activities of the created departments were overlapping and ambiguous. • The Commissioner Crop Protection remained the ex-officio member of the chemicals board for five (5) years even when the board's duties were directly under the Commissioner Crop Inspection and Certification contrary to Section 5 (2) (b)(i) of the Agricultural Chemicals (Control) Act 2007. • All matters related to National Seed Certification shall be a responsibility of the Commissioner Crop Protection in line with Section 8(1) of the Seeds and Plant Act 2007 however noted that these activities were being undertaken by the crop inspection and certification department and this creates ambiguity in accountability and reporting process. • Section 3 of the Plant Protection and Health Act 2015 stipulates that the Phytosanitary and Inspection Service in the Department responsible for Crop Protection shall be responsible for the protection of the agricultural resources of Uganda from harmful organisms that exist in the country or could be introduced into the country. The same Act further provides for the duties of the Commissioner Crop Protection and does not highlight duties for the Commissioner Crop Inspection and Certification. • It was noted that phytosanitary duties are being implemented by the Commissioner Crop Inspection and Certification instead of Commissioner Crop Protection contrary to the law. This creates ambiguity in accountability. 	was yet to be presented to Top Policy Management.
3.3	Failure to appoint Technical Committee	<ul style="list-style-type: none"> • I noted that the Minister failed to appoint the Technical committee contrary to Section 7(1) of the Plant Protection Act 2015. Absence of the technical committee significantly denies management the scientific guidance on the conduct of pest risk analysis, pest surveillance and formulation of regulations under Crop Resources. 	<ul style="list-style-type: none"> • Letters to the different institutions requesting for nominations of members to the committee have been sent.
3.4	Supervision of activities under the department	<ul style="list-style-type: none"> • The position of the Director Crop Resources was assigned to the substantive Director for Extension services to act until a substantive Director for Crop Resources is recruited. Thus the Crop Resources Directorate and Extension Services Directorate were being supervised by one director for the entire year under review. Given the wide scope of activities under the extension services directorate, I noted that doubling as an acting Director for Crop Resources was much more demanding and thus could lead to ineffective monitoring and supervision of both directorates. 	<ul style="list-style-type: none"> • In the short term, staffs from other sections were re-deployed to help bridge the gap as a temporary measure waiting for recruitment of more staff.

3.5	Understaffing of the Department of Crop Inspection and Certification	<ul style="list-style-type: none"> • The Department of Crop Inspection and Certification has an approved staff structure of 68 positions out of which, only 44 (64%) positions are filled leaving 24 (34%) positions vacant. • At a senior level, I noted that there is only one substantive assistant commissioner out of the provided three (3). Further, in the division of Agrochemicals, the senior agricultural officer is the acting assistant commissioner given that there is no principal. • Lack of staff in vital positions affects the performance and overall achievement of organization's goals and objectives. 	<ul style="list-style-type: none"> • Management has consulted with the relevant stakeholders to have the gap addressed.
3.6	Management of phytosanitary controls at Entebbe Airport	<ul style="list-style-type: none"> • Phytosanitary and Quarantine services are international collaborative services implemented by all member countries under the International Plant Protection Convention (IPPC) and whose main objective is to control pests and diseases in plants and plant products moving in international trade. The following challenges were noted in undertaking the processes. • The inspectors were working beyond the normal working hours and were not paid dinner or overtime allowances contrary to PSSO. • The airport has 6 stations which need to be manned on a 24 hour basis for 7 days a week. One staff supervises 3 stations and this situation required staffs at ENHAS station to inspect passenger arrivals, departures and the export cold rooms yet activities occur concurrently rendering the controls weak and ineffective. • A case of malpractice was noted in a memo dated 3rd July 2019, where the inspectors discovered that assorted commodities of fresh fruits and vegetables belonging to an exporter had items on the Inspection Report which did not tally with those on the packing list or phytosanitary certificate and thus rejection of the consignment. However, the same consignment was cleared by ENHAS for export without the inspectors' notice. • To undertaking inspections requires the necessary equipment such as vehicles (for transporting intercepted consignments, and those requiring testing to the Post quarantine station at Namalere), inspection tables at arrivals and departure lounges, inspection tool kits, reflectors, eskimo jackets for cold room operations, torches, safety boots, Microscopes, Movable testing labs, inspection attire, printers, scanners, stationery among others. However the Department of Crop Inspection and Certification lack the necessary equipment. Samples 	<ul style="list-style-type: none"> • The Ministry in conjunction with other agencies at the airport have developed a standard operating procedure which puts in place guidelines to all airport operators that ensures compliance in the movement of agricultural products in and out of the Country. • Some inspection tools have been procured and we have prioritised to procure more in the coming financial year.

		<p>for inspection are laid on the ground or top of other pallets and observed with naked eyes without the aid of testing equipment. I observed that the gloves provided by management had long been expired (October 2018).</p>	
		<ul style="list-style-type: none"> I noted that pack house inspections for evaluation of systems for compliance are undertaken only once when registering the exporter/pack house. No subsequent inspections of pack houses were undertaken by management to establish pest free areas contrary to Standard 4.1.2.2 of the International Standards for Phytosanitary Measures (ISPM) 1995. I also noted that all other subsequent inspections are undertaken solely on the produce for export, a practice which does not meet international phytosanitary requirements. I further observed that management does not facilitate the process of inspection hence inspectors rely on exporters for facilitation and transport from office stations to the pack houses and back to station. 	<ul style="list-style-type: none"> There has been inadequate inspection of pack houses due to human resource constraints.
		<ul style="list-style-type: none"> I reviewed the NTR collected from the department and noted that management charges phytosanitary permit rates of UGX.2,000 per certificate however, there was no legal instrument regulating these rates. Interview with management revealed that the rates were set at the inception stages of the plant protection and health regulations during the 1990's but were never formally legalized and thus the Ministry charges irregular rates for certificates. Comparatively, I observed that Kenya charges UGX.36,200 (KSh.1,000) per phytosanitary certificate (Commercial commodities) implying that Uganda charges 5.5% of the similar cost in Kenya. Failure to charge rates relative to the prevailing economic environment significantly limits the revenue performance of the sector and the economy. Furthermore, un-gazetted charges may expose the entity to litigation claims. 	<ul style="list-style-type: none"> The charges for all the documents that are being issued by the Department have been revised upwards and included in the draft Plant Protection and Health regulations that are now before the Solicitor General for clearance.
		<ul style="list-style-type: none"> I noted that due to lack of stationery within the division, blank copies of phytosanitary certificates, pre-signed by inspectors, were issued in advance to exporters to fill in details of export produce at their convenience, which resulted into misuse by exporters. Currently, blank copies (although not signed) are still advanced to exporters to fill in produce details and copies returned for validation upon completion. The practice is susceptible to manipulation and falsification of details This may also lead to certification of products and produce that do not meet the Standards for Phytosanitary Measures, hence rejection at international markets due to questionable integrity. 	<ul style="list-style-type: none"> The Ministry is transiting from issuing manual certificates to electronic ones which will eliminate the risk of issuing blank certificate.

		<ul style="list-style-type: none"> • Management confiscated some illegal materials imported into the country; however, they did not penalize and hold responsible any of the importers of the confiscated products contrary to Section 19 (1) of the Plant Protection and Health Act, 2015. An inspection of the Namalere station revealed substantial quantities were piled all over the fertilizer analytical lab at the station. I observed that all 10 rooms previously accommodating the fertilizer lab were filled up with the confiscated illegal material and excess material was piled along the lab corridors. 	<ul style="list-style-type: none"> • Plans are under way to construct incinerators at both Namalere and Entebbe airport to safely dispose of the confiscated items.
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I advised the Accounting Officer to:

- To be more vigilant in enforcing compliance with the International phytosanitary certification Standards in order to promote competitiveness of Ugandan exports.
- Seek for a revision of the relevant laws and regulations and clearly provide for the duties and obligations of each department.
- Implement strong internal controls in regulation of the exports at the points of entry/exit by beefing up staff numbers to adequately monitor all exports and imports.
- Facilitate the Inspectors with the necessary transportation, allowances and fuel to undertake the activities regularly.
- Urgently stop issuance of blank certificates to exporters and to facilitate the inspectors to undertake this critical activity.

4.0 Land and Property Ownership-Bukalasa Agricultural College

4.1 Missing land title and loss of land to government departments

I reviewed documents relating to ownership of land and noted that Bukalasa Agricultural College owns land measuring 299.9 acres under title Volume 33, folio 2 of the Mailo Register, registered on 7th July, 1931 and land measuring 98 acres Volume 38, folio 4 of the Mailo Register, registered on 28th April 1933.

In the previous financial year, I reported on the missing College land title measuring 98 acres. Available records show that the said land was purportedly transferred to Bukalasa Land Office Extension –Local Government.

In a letter dated 2nd February 2017, the Accounting Officer requested the Permanent Secretary in the Ministry of Lands, Housing and Urban Development to cause cancellation of the new title and issue a new title registered in trust of Bukalasa College however, by the time of this audit, this had not been done.

4.2 Creation of Unauthorized Plots in Bukalasa Agricultural college

I further noted that several plots were identified as having been carved out of the college land when a field verification of the status of the land was undertaken.

I noted that plots 359,360,361,362,363,364, 368 and 366 were created without any formal authorization and in complete disregard of the existing land titles.

In a letter dated 18th September, 2017 the Accounting Officer requested the Commissioner Surveys and Mapping to erase all the unauthorized plots on the college land, but by the time of this audit, this had not been done.

Lack of new titles exposes the college to a risk of further subdivisions of its land without its knowledge and thus loss of the land. Further, inadequate land acreage hampers the college implementation of its mandate as it covers practical lessons and demonstrations that require adequate land for its students.

The Accounting Officer explained that the Ministry had requested the Ministry of Lands, Housing and Urban Development to issue new land titles for the college and will continue to follow up on this matter.

I advised the Accounting officer together with the College Principal to escalate the matter to other relevant authorities and follow up the issue with both the District Land Board and Uganda Land commission with a view of reclaiming the land and acquiring new titles.

Other Information

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

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

Management Responsibilities for the Financial Statements

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

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Local Governments Financial and Accounting Manual, 2007 and the Public Finance Management Act 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

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

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

Auditor's Responsibilities for the audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

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

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

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

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

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

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in

compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

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

5.0 Human Resource Issues

5.1 Under staffing

I reviewed the staff establishment and observed that out of 875 approved positions, only 580 (66%) had been filled leaving 295 (34%) vacant. Specifically, I noted that the technical departments were significantly understaffed for instance, the Directorate of Extension Services at 65%, Crop Resources at 48% and Animal Resources at 50% as shown in the table below:

S/N	Directorate/department	Approved	Filled	Vacant	%age
1	Directorate of animal resources	207	104	103	50%
2	Directorate of crop resources	161	83	78	48%
3	Directorate of fisheries	76	50	26	34%
4	Directorate of agricultural extension service	43	15	28	65%
5	Department of agriculture infrastructure and mechanisation	39	29	10	26%
6	Fisheries training institute	64	43	21	33%
7	Bukalasa agricultural college	122	118	4	3%
8	Department of planning and development and IT	53	34	19	36%
9	Finance and administration	110	104	6	5%
	Total	875	580	295	34%

I further noted that out of these staffing gaps 58 were senior positions yet to be recruited in these critical technical posts.

High levels of staffing gaps lead to work overload on the existing staff and also negatively impacts on the Ministry's capacity to effectively deliver its mandate.

5.2 Staff in acting position

Several staff in the Ministry have remained in acting capacity for a period of more than 6 months without any extensions, in complete disregard of the regulations as amplified in Paragraph 26 of the Budget Execution circular for financial year 2018/2019 which highlighted the fact that many people have kept in acting positions for over 6 months and any officer who acts for more than 6 months must get approval from the Service Commission for extension of the acting capacity in a given post in line with the standing orders.

I also noted that although some of the staff have been in acting capacity for more than 2 years, management was unable to compensate them on assumption of higher duties as required by Paragraph 1(E - c) of the standing orders. Details are in the table below;

S/N	Name	Position	Assignment	Remarks
1.	Juliet Eleanor Sentumbwe	Commissioner Animal Production	Director Animal Resources	Appointed on 16 th December 2016. In acting capacity for more than 2 years
2.	Robert Sabiiti	Principal Agriculture Extension Officer	Assistant Commissioner Skill Management	Appointed on 15 th April 2019. In acting capacity for 4 months so far
3.	Edward Rukunya	Assistant Commissioner Resource Management	Director Fisheries Resources	Appointed on 5 th July 2016. In acting capacity for more than 2 years
4.	Bonabana Olive	Personal Secretary Crop	Personal Secretary Extension directorate	Appointed on 24 th July 2015

The Accounting Office explained that these positions had been submitted to the Public Service Commission for appropriate action. Further, management explained that owing to the fact that the entire wage provision had been committed through submissions to the Public Service Commission, it was not found proper to commit the same amount to duty allowance since it can only be paid if funds do permit.

I advised the Accounting Officer to liaise with the Ministry of Public Service and that of Finance Planning and Economic Development in order to fast-track the matter.

6.0 Implementation of Staff Performance Management Initiatives

The Government of Uganda has been implementing Public Service Reforms since the 1990's geared towards cultivating a performance culture focused on results, excellence and professionalism.

Consequently, a number of performance management initiatives have been introduced to enhance performance and service delivery in the Public Service. These include: Open Performance Appraisal System, Rewards and Sanctions Framework, Client Charters and Service Delivery Standards and Performance Agreements/Plans among others.

To implement the staff performance management initiatives, public service issued Circular Standing Instructions No. 1 of 2010, Circular Standing Instruction No. 1 of 2016, Public Service Standing Orders, Circular Standing Instruction No.1 Of 2011 to offer guidance to MDAs and Local Governments in undertaking the different activities on staff performance management.

MAAIF has an approved organisation structure comprising of 875 staff out of which 580 posts have been filled, leaving a balance of 295 posts vacant. I undertook a review of the Ministry staff in post to examine how the entity has implemented the above initiatives and I noted the following:

6.1 Performance agreements

I noted that out of the 81 members of Senior Management, only 7 had signed Performance Agreements as at 31st July 2018. 74 members of senior management did not complete Performance Agreements contrary to section 1.3 of the circular standing Instructions No.1 of 2010. The non-development of Performance Agreements limits effective accountability and demonstration of commitment to government's strategic goals as specified in the National Development Plan.

6.2 Development of performance plans

None of the staff had signed performance plans as at 15th July 2019 contrary to section 6 (a-m) of the Public service standing orders. In the circumstances, the basis against which individual performance achievements can be measured at the end of the assessment period is not provided.

6.3 Completion of performance appraisals

Out of 580 staff in post at the beginning of the financial year, only 144 staff (25%) had completed and signed off performance appraisals. 436 staff in post (75%) had not completed appraisals as at 31st July 2019 contrary to Section 2.6(e) of the Circular Standing Instruction No. 1 of 2016. In the circumstances, management is unable to determine the extent to which set performance targets are achieved and is unable to enforce the rewards and sanctions guidelines as they largely depend on the performance appraisal process.

6.4 Completion of Quarterly Performance Reviews

There were no quarterly performance reviews undertaken for 580 staff during the year under review contrary to Section 2.6 (d) of the Circular standing instruction No. 1 of 2016. This inhibited management from evaluating and identifying performance constraints to take remedial action.

6.5 Completion of performance improvement plans

Section 8 of the Public Service Standing Orders requires that where performance targets have not been met, performance improvement initiatives shall be inbuilt in the performance plan for the subsequent year, to address those challenges. Performance gaps identified from the appraisal process that required training were not put into consideration for the year under review. In the circumstances, management is unable to identify the capacity needs and analyze the underlying reasons for poor performance.

6.6 Submission of reports to Ministry of Public Service

Reports on performance agreements, performance appraisals and performance improvement plans were not submitted to MoPS contrary to the set timelines. The non-submission of reports makes it difficult for the Ministry of Public Service to carry out the monitoring process.

6.7 A mechanism for monitoring of staff attendance

Management does not maintain the official attendance registers in all the 6 sampled departments contrary to the standing orders. The temporary registers maintained do not provide for supervisors' reviews and comments as regards to the staff attendance.

6.8 Lack of standard reporting and departure registers

The average time of attendance in the 6 departments I reviewed was 8:06 am. However, Crop Production department had an average reporting time of 08:50 am contrary to Paragraph 1 (F-b) of the Public Service Standing Orders 2010. This will lead to failure/delays to achieve the Ministry's overall objectives.

6.9 Internal controls in staff attendance registration

The internal controls in the system implemented by management to record staff attendance were weak and can easily be manipulated. For instance, the attendance register maintained was available for registration any time of the day contrary to Paragraph 7 (F-b) of the Public Service Standing Orders. I further observed that management did not submit a report on absenteeism contrary to Section 4 (4.4d) of the Circular standing instruction No. 1 of 2016.

6.10 Rewards and sanctions committee

Although the rewards and sanctions committee is fully constituted, its functionality is rather low as they do not meet regularly and neither do they carry out the functions stipulated as required contrary to section 9.0 of the Circular standing instruction No.1 of 2011.

6.11 Client Charter

Section 27 of the Public Service Standing Orders requires Ministries, Departments and Local Governments to develop and publish service delivery standards with regard to the respective services they provide by establishing a client charter. I noted that the client charter in place was still in a draft form.

The Accounting Officer explained that the shortcomings were largely attributed to lack of awareness of the requirements in the policies and inadequate follow up to ensure compliance.

I advised the Accounting Officer to:

- Ensure that in future, staff performance agreements and staff performance plans are completed as required by the Guidelines.
- Undertake quarterly performance reviews so as to keep track of individual performance.
- Ensure that performance improvement plans are developed.
- Ensure that performance management initiatives reports are submitted as per the set timelines in future.
- Ensure staff adherence to the reporting timelines, fast track the biometric system and staff attendance registers be analysed on the 30th day of every month as required.
- Handle all discipline cases as stipulated in the regulations and reports duly submitted to the monitoring authority.

- Expedite the review process and have the charter approved.

7.0 Procurements

7.1 Delays in procurement

Standard bidding documents for procurement of supplies and works provides for timelines within which a PDE would undertake a procurement stating the publishing (Advertising) date and expected contract signature date. Bid documents revealed that management set timelines from bid publishing to contract signing for these procurements accordingly. Procurement requisitions and bid documents in the procurements sampled specified set timelines of approximately four to six months from initiation to contract signing after Solicitor General's approval.

I noted that a number of sampled procurements were not undertaken within the planned contract signature timelines due to the delays experienced in the procurement process. I noted significant delays in procurements ranging from 60 days (2 months) to 335 days (11 months).

Delays in procurements affect service delivery and makes projects more costly through inflation, price fluctuations, exchange rate volatility and interest payments which hamper timely service delivery thus hindering the attainment of the entity objectives.

Management explained that some of the cited procurements delayed because they were re-tendered having failed to get best evaluated bidder(s) in the initial procurement process. Management also noted that consultancies take long due to their nature of three-stage process starting with Expression of Interest, bidding (RFP) process and financial evaluations, solicitor General clearance up to contract signature.

I advised the Accounting Officer to ensure that the procurement process is planned well through early initiation of procurements and ensuring that due guidance is provided by the PDU to the user departments.



John F.S. Muwanga
AUDITOR GENERAL
KAMPALA

20th December, 2019