



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE
INSPECTORATE OF GOVERNMENT
FOR THE AUDIT YEAR ENDED DECEMBER 2024**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

DECEMBER 2024

PREAMBLE

This report presents the findings and recommendations of the Auditor General on Inspectorate of Government for the Audit year ended December 2024. The report is based on a comprehensive analysis of the evidence gathered from the audits undertaken during the year and is intended to provide stakeholders with a clear understanding of the key findings and conclusions of the Auditor General. The recommendations outlined in this report aim to support the entity in achieving its goals and objectives and to promote better service delivery.

This report has 3 sections: Section 1 contains the financial audit report for the financial year ended 30th June 2024, Section 2 highlights an evaluation of the entity's performance and Section 3 provides an Appendices including the audited financial statements.

Table of Contents

PREAMBLE	ii
List of Acronyms	iv
SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE INSPECTORATE OF GOVERNMENT FOR THE YEAR ENDED 30 TH JUNE, 2024	1
Opinion	1
Basis for Opinion	1
Key Audit Matters	1
Management Responsibilities for the Financial Statements	2
Auditor's Responsibilities for the Audit of the Financial Statements	2
Other reporting responsibilities	3
SECTION 2: REPORT ON PERFORMANCE EVALUATION	4
3.1 Review of the implementation of the entity's Mandate	4
3.2 Review of the implementation of the approved budget	5
3.3 Delayed completion of works on the IG Head Office Building	9
SECTION 3: APPENDICES	11

List of Acronyms

ACRONYM	MEANING
ACD	Anti-Corruption Division
Bn	Billion
CCTV	Closed-Circuit Television
DLG	District Local Government
ICT	Information Communication Technology
IFMS	Integrated Financial Management System
IG	Inspectorate of Government
IGCU	Institute of Global Cooperation and Understanding
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
LCT	Leadership Code Tribunal
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
MDALG	Ministries, Departments , Agencies and Local Governments
MoFPED	Ministry of Finance, Planning and Economic Development
NAA	National Audit Act, Cap 170
NGO	Non-Government Organization
NTR	Non-Tax Revenue
NSSF	National Social Security Fund
OAG	Office of the Auditor General
PFMA	Public Financial Management Act, Cap 171
PPDA	Public Procurement and Disposal of Assets
PS/ST	Permanent Secretary/Secretary to Treasury
SP	Strategic Plan
TAAC	Transparency, Accountability and Anti-Corruption
TI	Treasury Instructions
UGX	Uganda Shillings

SECTION 1: REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE INSPECTORATE OF GOVERNMENT FOR THE YEAR ENDED 30TH JUNE, 2024

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the financial statements of the Inspectorate of Government for the year ended 30th June 2024, which comprise the Statement of Financial Position as at 30th June 2024, the Statement of Financial Performance, the Statement of Changes in Equity, and the Statement of Cash Flows, together with the 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 accompanying financial statements of the Inspectorate of Government for the financial year ended 30th June 2024 are prepared, in all material respects, in accordance with Section 49 of the Public Finance Management Act (PFMA), Cap 171 and the Financial Reporting Guide 2024.

Basis for Opinion

I conducted my audit in accordance with the 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 Inspectorate in accordance with the Constitution of the Republic of Uganda, 1995 (as amended), the National Audit Act, Cap 170, 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 Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

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 43 of the Public Finance Management Act, Cap 171, the Accounting Officer is accountable to Parliament for the funds and resources of the Inspectorate.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, Cap 171, and for such internal control as the Accounting Officer determines is 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 Inspectorate'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 Inspectorate'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 skepticism 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 controls 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 Inspectorate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accounting Officer.
- Conclude on the appropriateness of the Accounting Officer'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 Inspectorate's ability to deliver its mandate. 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 fail to deliver its mandate.

- 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 complies with the Government of Uganda Public Financial Management laws and regulations.

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 controls 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, communicate to the Accounting Officer all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to 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 18 (1) of the National Audit Act (NAA), Cap. 170, I report to you, based on my work described on the Audit of Financial Statements that, except for the matters in Section 2, and whose effect has been considered in forming my opinion on the 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.



Edward Akol
AUDITOR GENERAL

Kampala

23rd December, 2024

SECTION 2: REPORT ON PERFORMANCE EVALUATION

In accordance with Schedule 2 of the Public Finance Management Act Cap 171 on the presentation of financial statements, and Section 18 of the NAA Cap 170, I undertook an evaluation of the Inspectorate's actual performance in comparison with its planned activities and outputs for the year as well as its mandate. This section presents the findings from the evaluation of the performance.

3.1 Review of the implementation of the entity's Mandate

The Inspectorate of Government (IG) is mandated under Chapter 13 and 14 of the Constitution, to promote the just utilization of public resources. It is mandated to investigate and prosecute cases of corruption, abuse of office and authority, enforce the Leadership Code Act, undertake public awareness Programmes on corruption and perform the Ombudsman function in Uganda.

A comparison of the entity's strategic and annual work plans for the year ended with the mandate as stipulated in relevant laws revealed that the entity appears not to have adequately executed the following mandates;

Sn	Mandated activity	Source of Mandate	Audit Comment	Remarks
1	To eliminate and foster the elimination of corruption, abuse of authority and of public office	Chapter 13 Section 225 of The Constitution of the Republic of Uganda, 1995 (as amended)	Corruption Perception Index included in the strategic plan was not included in the work plan.	This is a National level indicator, which is not contributed to at work plan level but rather at Program level.
2	to promote fair, efficient and good governance in public offices	Chapter 13 Section 225 of the Constitution of the Republic of Uganda, 1995 (as amended)	- Percentage (%) of complaints resolved within 3 months of receipt by MDALGs included in the strategic plan as an output indicator but not in the work plan % of citizens satisfied with performance of public services as an output indicator in the strategic plan is not in the work plan	- Outcome level indicator cannot be measured directly through operational work plan. The IGCU however collects this information through the regular follow up. - Outcome level indicator that can only be measured through survey. - IG conducts a National Integrity Survey every 5 years where this indicator is also measured
3	To stimulate public awareness about the values of constitutionalism in general and the activities of its office, in particular,	Chapter 13 Section 225 of the Constitution of the Republic of Uganda, 1995 (as amended)	The following were included in the strategic plan and not the work plan and were for the general output of (Increased participation of stakeholders in combatting corruption	All these are outcome level indicators that can only be measured through surveys. The IG is planning to conduct the National Integrity Survey next year where they will be measured.

Sn	Mandated activity	Source of Mandate	Audit Comment	Remarks
	through any media and other means it considers appropriate.		and maladministration Increased Awareness of IG Mandate): • % of the citizens aware about IG mandate • % of citizens participating in IG activities • % of citizens participating in combating corruption • % of citizens satisfied with performance of IG	

Source: Strategic plan and work plan

Failure to ensure that all mandate activities are provided for in the strategic plans and annual work plans implies that no resources will be earmarked for the activities and the associated service delivery benefits will not be achieved.

In response, the Accounting Officer indicated that the mandated activities were to be captured in the strategic plan and work plan during the review of the strategic plan in the near future to align with the IG Mandate.

Recommendation

I advised the Accounting Officer to align the strategic plan and work plan, to the mandate in regards to the activities not aligned, and earmark resources for them to enable the full achievement of the mandate.

3.2 Review of the implementation of the approved budget

Paragraph 2(a) of schedule 5 of the PFMA, Cap 171, requires Accounting Officers to prepare an appropriation account showing the services for which the moneys 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.

Out of the approved budget of UGX.86.47Bn the total warrants for the year amounted to UGX.72.258Bn. Below is a summary breakdown of this budget and warrants;

Table showing Summary analysis of entity budget

Sn	Budget category	Total Revised Budget – UGX (Bn)	Proportion of total revised budget (%)	Warrants - UGX
1	Recurrent (Wage)	44.699	51.7	44.654
2	Recurrent (non-wage)	18.375	21.3	15.906
3	Development	23.396	27.1	11.698
	Total	86.470	100	72.258

I audited 80.8% (UGX. 58,406,494,207) of the total warrants as illustrated in the table below;

Table showing Proportion of total warrants audited

Sn	Details	Amount audited (UGX)-Bn	Cumulative %age
1	Wage expenditure	30.296	41.9
2	Employee Gratuity	8.345	53.5
3	Other outputs/activities reviewed	19.765	80.8
	Total amount audited	58.407	
	Total amount warranted	72.258	

Based on the procedures undertaken, below are my findings;

3.2.1 Budgeted activities for which no funds were released

The entity had an approved budget of UGX.86.47Bn out of which UGX.72.26Bn was warranted, resulting in a shortfall of UGX.14.21Bn representing an 84% performance. The UGX.14.21Bn that was not warranted was meant for the following activities;

Table showing Un-funded priorities for the year

No.	Programme	Budget Code /description	Amount not warranted – UGX (Bn)	Activities not implemented (Affected activities)	Purpose of the unimplemented activity which was not achieved
1	Public Sector Transformation	Anti-corruption/ 390002 (Management of declarations)	0.094	85.1% out of 95% set as a target of compliance rate of leaders and public officials' declarations received by the IG was achieved leaving 10% not achieved	To have full compliance by public officials and leaders in regards to declarations of their assets received by the IG
		Ombudsman/ 390001 (Management and resolution of Complaints)	0.17	50% of 65% set cases concluded within the set timelines	To ensure that all cases are concluded in the set timelines.
2	Governance And Security	460035 Advocacy, research and Public awareness programs	0.204	- Integrity Clubs not established and 7 institutions and universities remain with no active integrity programs out of the 12 institutions planned. 15% of advocacy strategy targets not achieved.	Integrity clubs help promote awareness in institutions about IGs mandate
		460036 Corruption investigations in	0.874	156 of the 295 planned	Strengthen the prevention, detection and

No.	Programme	Budget Code /description	Amount not warranted – UGX (Bn)	Activities not implemented (Affected activities)	Purpose of the unimplemented activity which was not achieved
		Local Governments		corruption cases investigated and concluded in Local Governments. • 34% of the planned 65% follow up on the implementation of IG recommendations carried out. • 50% of the 65% planned civil cases to be defended by IG in courts of Law carried out.	elimination of corruption
		460037 Prosecutions and Civil Litigation	0.118	• 7 out of the 28 corruption cases planned to be carried out and concluded	• Strengthens and enforces Compliance to accountability rules and regulations
		460038 Specialized Corruption investigations Central Government	0.115	• Other corruption cases other than high profile cases in the Central Government	• Strengthen the prevention, detection and elimination of corruption.
		460039 Transparency, Accountability and Anti-Corruption initiatives	0.084	• 50% districts with no functional TAAC partnerships and Districts with functional TAAC implementing partners.	• TAAC initiatives
		General Administration and Support Services	3.456	• No release was provided for the procurement of Computers and CCTV cameras as planned.	• To retool the Inspector of Government office
3	Development Plan Implementation	000002 Construction Management	9.097	• Slow progress in the construction works of the IG head office building	• Construction of IG Head Office.
	Total		14.212		

Failure to provide funds for activities that were budgeted, negatively affected their implementation and may contribute to non-achievement of the strategic objectives of the Inspectorate.

The Accounting Officer explained that the Inspectorate engaged Ministry of Finance, Planning and Economic Development (MOFPED) before and after the budget approval but did not receive any positive response. She added that the IG top leadership also held several engagements with Ministry but still this did not yield immediate results.

Recommendation

I advised the Accounting Officer to continue engaging MoFPED to ensure that all appropriated funds are released as planned.

3.2.2 Utilisation of warrants and implementation of planned activities

i) Utilisation of warrants

The entity had total warrants of UGX.72.23Bn out of which, warrants worth UGX.71.03Bn had been utilised by the close of the financial year. The balance of UGX.1.2Bn was meant for the following activities which were either partially or not implemented at all. The table below refers;

Table showing Utilisation of warrants

No.	Programme	Warrants not Utilized (UGX Bn)	Activities affected by the under utilization
1	Public Sector Transformation	0.000768	Salaries
2	Governance & Security	1.229	Recruitment of additional staff
3	Development plan implementation	0.000330226	Construction of the head office building
	Total	1.230098226	

Source: OAG analysis

Failure to utilize all the availed warrants negatively affects the overall government budget performance. Some funds could have been allocated to other government priorities.

The Accounting Officer explained that the unutilized funds related to salaries and NSSF meant for staff to be recruited to fill the positions that had fallen vacant during the year. However, the recruitment process took longer than expected due to the salary and pension payroll audit, whereby the Ministry of Public Service delayed to give clarity on how MDAs could recruit.

Recommendation

I advised the Accounting Officer to always ensure full utilization of warranted funds to avoid partial and/or non-implementation of planned activities.

ii) Implementation of funded activities

I assessed the extent of implementation of activities for which funds were availed and utilised. A total of 12 outputs with 34 activities worth UGX.71.28Bn were assessed and the following was observed;

- Four (4) outputs with 6 activities and expenditure worth UGX.8.51Bn were fully implemented.
- Eight (8) outputs with 28 activities worth UGX.62.77Bn were partially implemented. Out of 8 outputs, the entity fully implemented Eight (8) activities, fifteen (15) activities were partially implemented, while five (5) activities remained unimplemented.

Examples of the activities that were partially or not implemented at all are provided below. Refer to **Appendix. I** for details.

Partial or non-implementation of planned activities hampers service delivery.

The Accounting Officer attributed partial or non-implementation of activities to failure by MOFPED to release all the funds per the approved budget. She explained that whereas the approved budget was UGX 86.472Bn, was released was UGX.71.028Bn which gap affected the implementation of planned activities like construction of the office building.

Recommendation

I advised the Accounting Officer to continue the dialogue with the MoFPED and other relevant authorities to ensure that approved funding is released for implementation of Inspectorate's planned activities.

3.3 Delayed completion of works on the IG Head Office Building

The Inspectorate of Government engaged a contractor for the Construction of the IG Headquarters Building on 12th June 2019. The Project cost was UGX.69.999Bn and the contract period was 36 months effective 1st July 2029.

Review of the construction works progress report dated October 2024, revealed that the original planned completion date of 28th July, 2022 had been extended to 28th January 2024 and then 29th May 2025 and the contract had been varied to UGX.86.370Bn.

Review of progress reports and the physical inspection undertaken also revealed delays in major milestones, such as tiling and sanitary fittings, electrical items, aluminium composite panels, skylight glass, granite and marble work and others. All these pending works have hampered the timely progress of works.

Project delays often lead to cost overruns such as increased costs for labour, equipment rental, and material price fluctuations. Delayed completion of works also leads to continued expenditure on Head Office space rent to a tune of UGX.2.710Bn annually.

The Accounting Officer in response attributed the delayed implementation of works to several challenges faced during the project implementation that include; low releases, COVID-19 disruptions, delayed clearances by solicitor general while the cost increase was explained by need to comply with COVID-19 work restrictions, changes in technology due to passage of time, penalties arising from failure to pay works certificates and changes in supervision consultancy costs.

Recommendations

I advised the Accounting Officer to liaise with MoFPED to obtain adequate funding necessary to propel the project to completion.

I further advised the Accounting Officer to engage the Contract Management Team and the Contractor, to fast-track pending activities on milestone deliveries whose materials are already available on site. I finally advised that the Contractor should be encouraged to consider increasing its workforce to catch up with the already lost time.



Edward Akol
AUDITOR GENERAL

Kampala

23rd December 2024

SECTION 3: APPENDICES

Appendix 1: Showing extent of implementation of planned outputs

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
								UGX ('Bn')	UGX ('Bn')	
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(F-D)		(H)	(I)	
Public Sector Transformation	390002-Management of declarations	25 breaches of the leadership code investigated and completed.	100 breaches of the leadership code to be investigated and completed.		60 Investigations into the breaches of the leadership code and conducted		fully implemented	3.271	3.270	Majority of the investigations were on non-declaration which involved minimum costs.
		2). 337 verifications of leaders' assets and liabilities conducted.	800 verifications of leaders' assets and liabilities conducted		46 verifications of declarations of leaders' Incomes, Assets and Liabilities.		fully implemented			More e-verifications had been undertaken in the previous Quarters. In Q4, Physical verifications were prioritized.
		3). Compliance rate of 95% of leaders and public officials' declaration received by	. Compliance rate of 95% of leaders and public officials' declaration received by IG	Yes	Compliance rate of leaders' declarations at 85.1% of the planned 95% target 0	9.90%	Partially implemented			Inadequate technical staff to effectively update the online registers and support leaders/public officers during

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		IG.								the declaration process.
	390001 Management and resolution of Complaints	Ombudsman complaints handling system in 10 Ministries, Departments, Agencies and Local Governments (MDALGs) to be improved	10 systems procedures and practices of MDALGs to be reviewed and recommendations made	Yes	0	-10	not implemented	3.995	3.825	Limited resources.
		04 systems procedures and practices of MDALGs reviewed and recommendations made	10 systems procedures and practices of MDALGs reviewed and recommendations made	Yes	Conducted systems reviews on respective specific issues at 03 institutions: NSSF, Gomba District Local Government (DLG), Non-Government Organization (NGO) Bureau.	1	Partially implemented			Most reviews require longer periods to complete.
		Implementation of 65% recommendations from system reviews	55% recommendations from system reviews or investigations	Yes	Followed up implementation of all (100%) recommendations	35%	Fully implemented			Few recommendations from system reviews/investigations were

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		reviews or investigations followed -up.	Implemented		ons from system reviews/investigations.					available for follow-up.
		139 Ombudsman investigations conducted.	560 Ombudsman investigations conducted.	Yes	Concluded 215 investigations of Ombudsman complaints	76	fully implemented			Limited resources.
Governance And Security	000013 HIV/AIDS Mainstreaming	All HIV infected and affected staff provided with psychosocial support. 01 health sensitization meeting held.	All HIV infected and affected staff provided with psycho social support and 04 health sensitization meetings to be held	yes	All Staff affected by HIV/AIDSs burden/ effects were supported to access appropriate health care and assistance through the Medical Insurance Scheme subscribed to by the IG. Organized 02 Events (Annual General Staff meeting, and IG fun Day)		Fully implemented	0.059	0.051	

Programme	Budget out-put	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
					during which staff were also sensitized of health living.					
	000003 Facilities and Equipment Management	Office Furniture and fittings procured			Procured 100% of the budgeted furniture and fittings for the call Centre and staff offices.		Fully implemented	0.200	0.200.0	
		40 Desktop Computers procured.10 CCTV cameras procured and installed.	40 Desktop Computers procured.10 CCTV cameras procured and installed.	Yes	No release was provided for the procurement of Computers and CCTV cameras as planned.	0	Not implemented	0.500	0	No funds released
	460036 Corruption investigations in Local Governments	295 corruption cases investigated and concluded in Local Governments .	870 corruption cases investigated and concluded in Local Governments		Investigated and completed 156 corruption cases		Partially implemented	0.017		
		65% of IG recommendations to be implemented	65% of IG recommendations to be implemented	Yes	34% recommendations implemented	31%	Partially implemented		0.017	

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
	460035 Advocacy, research and Public awareness programmes	2 Research studies on corruption and maladministration conducted.	02 Research studies on corruption and maladministration to be concluded.	Yes	The draft reports were yet to be discussed by the IG Technical Team and validated in a stakeholders' workshop. The final reports to be issued with 2 policy briefs.	No variation	Fully implemented	3.436	3.272	
		05 Joint anti-corruption initiatives implemented with state actors	20 joint initiatives implemented with state actors	Yes	Implemented 04 Joint anti-corruption initiatives with State actors in form of Boardroom Sessions at the Districts of Bukomansimbi, Lyantonde, Kalangala and at Nakawa Division Headquarters.	1	Partially implemented			
		07 Joint anti-corruption initiatives implemented	8 joint initiatives implemented with non-state actors	Yes	Implemented 21 Joint anti-corruption initiatives with	No variation	Fully implemented			

Programme	Budget out-put	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		with non-state actors			non-state actors					
		Bi- annual IG Performance report to parliament submitted.		Yes	Submitted the IG Bi –Annual Performance Report to Parliament for the period July to December 2023.		Fully implemented			
		08 radio talk shows conducted to sensitize and mobilize citizens to own the war of eliminating corruption in the community		Yes	Conducted Radio (13) and TV (09) talk shows to sensitize the citizens on their constitutional role in the fight against corruption.	No variation	Fully implemented			
		Integrity Clubs established and supported in 05 Universities.		Yes	No activity carried out		Not implemented			Limited funds available
	000089 Climate Change Mitigation	All reported cases related to environmenta	02 reported cases related to the environmental concern	Yes	Investigated and prosecuted reported cases	No variation	Fully implemented	0.040	0.040	

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		1 concern investigated and prosecuted	investigated and prosecuted		which, among others, included several cases of environmental concern.					
	460037 Prosecutions and Civil Litigation	28 corruption cases prosecuted and concluded	50 corruption cases prosecuted and concluded	Yes	Prosecuted and concluded 07 corruption cases at the Anti-Corruption Division (ACD) of high court	21	Partially implemented	3.789	3.515	18 cases were still ongoing at the courts of law
		03 Breaches of the Leadership code prosecuted and concluded	35 Breaches of the Leadership code prosecuted and concluded	Yes	Prosecuted and concluded 08 cases on breaches of the Leadership Code at the Leadership Code Tribunal (LCT),	No variation	Fully implemented			Most of the prosecutions at LCT were about non-declaration which is less costly to conclude.
	460038 Specialised Corruption investigations Central Government	12 high profile cases investigated and concluded	37 high profile investigations conducted	Yes	Concluded investigations of 12 high profile cases,	No variation	Fully implemented	4.922	4.918	The big number of non-high profile cases concluded in MDAs was achieved through the adoption and

Programme	Budget out-put	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
										use of mobile brigades.
		08 other corruption cases investigated and concluded	33 other corruption cases investigated and concluded	Yes	Concluded investigations of 58 other corruption cases in MDAs.		Fully implemented			The big number of non-high-profile cases concluded in MDAs was achieved through the adoption and use of mobile brigades.
	460039 Transparency , Accountability and Anti-Corruption initiatives	TAAC mainstreamed in 60% of Government programmes and projects	TAAC mainstreamed in 60% of Government programmes and projects	Yes	Engaged various MDALGs to mainstream TAAC initiatives in the planning and implementation of their respective Government projects/programmes.	No variation	Fully implemented	3.538	3.501	The strategy to guide TAAC mainstreaming is in the final stages of approval. This will facilitate effective implementation and achievement of the TAAC mainstreaming activities.
		80% of project related complaints and grievances	80% of project related complaints and grievances investigated and resolved on time	Yes	Investigated and resolved all (100%) the 16 received project related complaints and	No variation	Fully implemented			Timeliness and efficiency in resolving the registered complaints.

Programme	Budget out-put	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		investigated and resolved on time			grievances on time.					
	120007 Support services	Commencement of the Call Centre facilitated.		Yes	The Call Centre for registering and managing complaints was operationalized .	No variation	Fully implemented	32.019	31.481	
		Installation of Voice over IP system in Arua and Kabale Regional Offices concluded to improve communication between IG Head Quarters and Regional Offices.	Installation of Voice over IP system in Arua and Kabale Regional Offices concluded to improve communication between IG Head Quarters and Regional Offices.	Yes	Concluded Voice over IP systems integration for Kabale and Arua Regional Offices, with the Headquarters.	No variation	Fully implemented			
		Support supervision/inspection provided to the 16 IG Regional	Support supervision/inspection provided to the 16 IG Regional Offices	Yes	Provided support supervision to the 16 IG Regional Offices.	No variation	Fully implemented			

Programme	Budget out-put	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		Offices								
		63 Staff facilitated to undertake training in their respective areas of Job performance and career growth.	63 Staff facilitated to undertake training in their respective areas of Job performance and career growth.	Yes	Facilitated trainings for 182 Staff in their respective areas of Job performance and career growth.	No variation	Fully implemented			Most of the staff trainings were conducted in groups .This explains the large number of staff trained.
		Evaluation of the IG anti-corruption campaign activities undertaken	Evaluation of the IG anti-corruption campaign activities undertaken	Yes	Activity was not undertaken due to limited resources.		Not implemented			Limited funds
		IG Communication Strategy reviewed	IG Communication Strategy reviewed		IG Communication Strategy not reviewed		Not implemented			limited funds
		Q3 Quarterly Performance review conducted and Q3 performance report prepared and submitted to the appropriate		Yes	Q3 quarterly performance reviewed and report prepared and submitted	No variation	Fully implemented			

Programme	Budget output	Activities	Planned Target for the Financial year	Is the performance indicator used by Management reasonable? Yes/No	Actual Performance	Variance	Audit Conclusion	Amount released	Amount Spent	Cause of the failure to implement planned activities
		Institutions as required								
		IG Strategic Plan for Statistics developed.		Yes	Activity still ongoing		Partially implemented			Extended consultations and input from relevant stakeholders.
Development Plan Implementation	000002 Construction Management	Construction works of the IG Head Office Building undertaken	IG Building completed	Yes	The project's revised work program indicated a planned progress of 50% compared to an actual work progress of 49%. There was a 1% delay that the contractor needed to recoup in the ongoing works to be back on track		Partially implemented	0.300	0.300	Low levels of funding, changes in the design that required lengthy approvals, and global breakdown in the supply chain.
								73.189	71.280	

