

**OFFICE OF THE AUDITOR GENERAL**



**THE REPUBLIC OF UGANDA**

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF**  
**UGANDA EXPORT PROMOTION BOARD**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

**OFFICE OF THE AUDITOR GENERAL**  
**UGANDA**

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## **LIST OF ACRONYMS**

<b>ACRONYM</b>	<b>MEANING</b>
<b>Bn</b>	Billion
<b>ICT</b>	Information Communication Technology
<b>IESBA</b>	International Ethics Standards Board for Accountants
<b>IFMS</b>	Integrated Financial Management System
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>LGs</b>	Local Governments
<b>MDAs</b>	Ministries, Departments and Agencies
<b>Mn</b>	Million
<b>MoFPED</b>	Ministry of Finance, Planning and Economic Development
<b>NTR</b>	None Tax Revenue
<b>PFMA</b>	Public Financial Management Act
<b>PPDA</b>	Public Procurement and Disposal of Assets
<b>PS/ST</b>	Permanent Secretary/Secretary to Treasury
<b>TI</b>	Treasury Instructions
<b>UEPB</b>	Uganda Export Promotion Board
<b>UGX</b>	Uganda Shillings

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS  
OF THE UGANDA EXPORT PROMOTION BOARD  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2022**

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

**Opinion**

I have audited the accompanying financial statements of the Uganda Export Promotions Board (UEPB) for the financial year ended 30<sup>th</sup> June 2022, which comprise the statement of Financial Position as at 30<sup>th</sup> June 2022, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of the Uganda Export Promotions Board for the financial year ended 30<sup>th</sup> June 2022 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

**Basis for Opinion**

I conducted my audit in accordance with 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 Board 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 Matters**

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

**1.0 IMPLEMENTATION OF THE APPROVED BUDGET**

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

Over the years, I have observed improvements in the performance regarding the implementation of the budget but entities still face several challenges including the effects of COVID-19, which continue to affect the implementation of activities, service delivery and credibility of the budget. It is against this background that budget performance was considered a key audit area during the office-wide planning. I reviewed documents such as work plans, and performance reports, and conducted interviews and physical inspections in arriving at my findings.

The Export Promotions Board is mandated under the Uganda Exports Promotions Board Act Cap 102 to facilitate the development, promotion and coordination of all export-related activities that lead to export growth on a sustainable basis.

The entity had an approved budget of UGX.10.1Bn out of which UGX.10.1Bn was warranted. The entity's key deliverables for the financial year under review were (Table 1);

**Table 1: Showing key deliverables for UEPB for the year**

No	Output	Details	Budget (UGX) - Bn	Cumulative % share of the total approved budget
1	60501	Trade and Market information services	6.67	66
2	60504	Administration and Support Services	2.34	89
3	60502	Export market development and promotions	0.55	95
4	60519	Human Resource Management Services	0.49	99
5	60578	Purchase of office furniture and fittings	0.06	100
6	60505	HIV/AIDS mainstreaming	0.002	
		<b>Total</b>	10.112	

I reviewed the implementation of the approved 2021/2022 budget by the entity and noted the following (**Table 2**);

**Table 2: Budget implementation**

S/N	Issue	Recommendation
2.1	<p><b><u>Performance of Non-Tax Revenue (NTR)</u></b></p> <p>I reviewed the NTR estimates, revenue sources and rates charged at the vote level for the financial year 2021/2022 and noted that the entity budgeted to collect NTR of UGX.0.04Bn during the year under review. Out of this, only UGX.0.01Bn was collected, representing a performance of 25% of the target.</p> <p>The poor performance in NTR performance was partly attributed to the unrealistic NTR projections due to the non-participation of the entity during the estimation of NTR by MoFPED and the fact that the responsibility of collecting revenue from issuing certificates of origin was reverted to URA.</p> <p>Shortfalls in NTR collections at the vote level result in aggregate NTR/revenue shortfalls at the Treasury level,</p>	<p>I advised the Accounting Officer to always engage MoFPED at the time of budgeting to come up with more realistic NTR estimates</p>

	<p>which negatively affects the implementation of planned activities by the Government. In addition, unrealistic NTR estimates at the vote level result in unrealistic NTR estimates at the treasury level which negatively affects the credibility of the budget.</p> <p>The Accounting Officer indicated that the responsibility of NTR reverted to URA. He however committed to engaging the Ministry of Finance Planning and Economic Development in developing estimates and devising strategies for enhancing revenue collections.</p> <p><b><u>Performance of GoU receipts</u></b></p> <p>According to the approved budget, the entity was supposed to receive UGX.10.12Bn out of which UGX.10.12Bn was warranted which represents 100% of the approved budget.</p>																					
2.2	<p><b><u>Utilization of Warrants</u></b></p> <p>Out of the total warrants of UGX.10.12 Bn received during the financial year, the entity submitted invoices totalling UGX.9.57Bn resulting in un-utilized funds of UGX.0.55Bn representing an absorption level of 95%.</p> <p>The warrants that were not utilized were meant for the following activities (Table 3) which were subsequently partially or not implemented at all;</p> <p><b>Table 3: Unutilized warrants</b></p> <table><tr><th>N o</th><th>Out-put</th><th>Activity</th><th>Amount (UGX) Mn</th></tr><tr><td>1</td><td>60501 trade and market information services</td><td>Publicity (Public Relations) for the Export Week 2022. Outputs included media coverage - TV, Radio and social media, press releases, Expo Week Magazine etc</td><td>195.733</td></tr><tr><td>2</td><td>60501 trade and market information services</td><td>Expo 2020 Dubai - shipment of exhibits, samples, gift items, Pavilion consumables, country promotion and branding materials etc to Expo 2020 Dubai for the 6-month period</td><td>203.608</td></tr><tr><td>3.</td><td>Output-60501 trade and market information services</td><td>Expo 2020 Dubai - country promotion and marketing activities outside Expo 2020 Dubai grounds - including Trade and Investment Forums, Uganda - UAE Convention, Buyer-seller meetings</td><td>53.219</td></tr><tr><td>4.</td><td>60504 - Administration and Support Services</td><td>Internet connectivity for UEPB offices</td><td>30.000</td></tr></table>	N o	Out-put	Activity	Amount (UGX) Mn	1	60501 trade and market information services	Publicity (Public Relations) for the Export Week 2022. Outputs included media coverage - TV, Radio and social media, press releases, Expo Week Magazine etc	195.733	2	60501 trade and market information services	Expo 2020 Dubai - shipment of exhibits, samples, gift items, Pavilion consumables, country promotion and branding materials etc to Expo 2020 Dubai for the 6-month period	203.608	3.	Output-60501 trade and market information services	Expo 2020 Dubai - country promotion and marketing activities outside Expo 2020 Dubai grounds - including Trade and Investment Forums, Uganda - UAE Convention, Buyer-seller meetings	53.219	4.	60504 - Administration and Support Services	Internet connectivity for UEPB offices	30.000	<p>I advised the Accounting Officer to always ensure that activities are implemented as planned.</p>
N o	Out-put	Activity	Amount (UGX) Mn																			
1	60501 trade and market information services	Publicity (Public Relations) for the Export Week 2022. Outputs included media coverage - TV, Radio and social media, press releases, Expo Week Magazine etc	195.733																			
2	60501 trade and market information services	Expo 2020 Dubai - shipment of exhibits, samples, gift items, Pavilion consumables, country promotion and branding materials etc to Expo 2020 Dubai for the 6-month period	203.608																			
3.	Output-60501 trade and market information services	Expo 2020 Dubai - country promotion and marketing activities outside Expo 2020 Dubai grounds - including Trade and Investment Forums, Uganda - UAE Convention, Buyer-seller meetings	53.219																			
4.	60504 - Administration and Support Services	Internet connectivity for UEPB offices	30.000																			

5.	Output-60501 trade and market information services	Expo 2020 Dubai - Travel Insurance for UEPB staff travelling to Dubai to manage the Uganda Pavilion at Expo 2020 Dubai	12.067
6.	Output 60578	Purchase of office and residential furniture and fittings	56.281
	Total		550.910

From interviews with Management and a review of documents, the failure to absorb funds was caused by the following (**Table 4**):

**Table 4: Causes for under-utilization of warrants**

N o	Out-put	Activity	Amount unspent- UGX-Mn	Reason
1	Output-60501 trade and market information services	Publicity (Public Relations) for the Export Week 2022. Outputs included media coverage - TV, Radio and social media, press releases, Expo Week Magazine etc	195.733	Funds were not provided in time. Activity not fully implemented as initially planned
2	Output-60501 trade and market information services	Expo 2020 Dubai - shipment of exhibits, samples, gift items, Pavilion consumables, country promotion and branding materials etc to Expo 2020 Dubai for the 6 months	203.608	Funds not provided in time to facilitate planned usage
3.	Output-	Expo 2020	53.219	Funds were

		60501 trade and market information services	Dubai - country promotion and marketing activities outside Expo 2020 Dubai grounds - including Trade and Investment Forums, Uganda - UAE Convention, Buyer-seller meetings		not provided in time. Activity plan reviewed to match funds disbursement s. Balances are a result of the review in activity implementation
	4.		Internet connectivity for UEPB offices	30.000	Funds meant for payment of internet fees and charges to NITA-U. The payment was not affected due to the delayed submission of invoices by ISP services
	5.	Output-60501 trade and market information services	Expo 2020 Dubai - Travel Insurance for UEPB staff travelling to Dubai to manage the Uganda Pavilion at Expo 2020 Dubai	12.067	Balances are a result of travel insurance expenses/costs covered by Expo 2020 Dubai management for the Pavilion Team
	6.	60578- Purchase of office and residential furniture and fittings	Purchase of office and residential furniture and fittings	56.281	
		Total		550.908	



	<p>Failure to absorb funds hinders service delivery. The Accounting officer was unable to deliver on the commitments made in the performance contract with the PS/ST.</p> <p>The Accounting Officer attributed the utilization challenge to the late availability of the funds for which some activities could not be implemented due to time constraints.</p>																					
2.3	<p><b><u>Appropriateness of Key performance indicators</u></b></p> <p>Regulation 11 (2) b of the Public Finance Management Regulations 2016, states that the work plan of a vote shall indicate the key performance indicators to be used to gauge the out-puts.</p> <p>In order to correctly measure performance, the performance indicators should be appropriate with respect to the activities for which performance is being assessed/measured.</p> <p>I reviewed the performance indicators in the approved work plans and observed that the indicators used to measure performance for some activities would not provide the most appropriate measure of performance. In some cases, the indicators were generic and not specific to the activity while in other cases, management did not provide indicators. Examples of cases where this was observed include (Table 5). Refer to <b>Appendix 1</b> for details.</p> <p><b>Table 5: Appropriateness of performance indicators</b></p> <table><tr><th>No</th><th>Activity Details</th><th>KPI used</th><th>Audit Comment</th></tr><tr><td>1</td><td>Market information guides developed and share with both current and potential exporters including DCOs</td><td>No key performance indicator</td><td>A more appropriate KPI would be the number of people/exporters reached</td></tr><tr><td>2</td><td>Producer-exporter infield training</td><td>Number of training held</td><td>A more appropriate KPI would be the number of persons trained</td></tr><tr><td>3</td><td>Participating in diaspora conventions</td><td>Number of conventions participated in</td><td>A more appropriate KPI would be the number of linkages and businesses attracted.</td></tr><tr><td>4</td><td>Four (4) export market information dissemination sessions were held in Fort Portal, Mubende and Iganga under the Agriculture Cluster Development Project –</td><td>Number of sessions held</td><td>A more appropriate KPI would be the number of persons reached</td></tr></table>	No	Activity Details	KPI used	Audit Comment	1	Market information guides developed and share with both current and potential exporters including DCOs	No key performance indicator	A more appropriate KPI would be the number of people/exporters reached	2	Producer-exporter infield training	Number of training held	A more appropriate KPI would be the number of persons trained	3	Participating in diaspora conventions	Number of conventions participated in	A more appropriate KPI would be the number of linkages and businesses attracted.	4	Four (4) export market information dissemination sessions were held in Fort Portal, Mubende and Iganga under the Agriculture Cluster Development Project –	Number of sessions held	A more appropriate KPI would be the number of persons reached	<p>I advise the Accounting Officer to always ensure that the performance indicators used to measure performance are appropriate and facilitate an accurate assessment of performance.</p>
No	Activity Details	KPI used	Audit Comment																			
1	Market information guides developed and share with both current and potential exporters including DCOs	No key performance indicator	A more appropriate KPI would be the number of people/exporters reached																			
2	Producer-exporter infield training	Number of training held	A more appropriate KPI would be the number of persons trained																			
3	Participating in diaspora conventions	Number of conventions participated in	A more appropriate KPI would be the number of linkages and businesses attracted.																			
4	Four (4) export market information dissemination sessions were held in Fort Portal, Mubende and Iganga under the Agriculture Cluster Development Project –	Number of sessions held	A more appropriate KPI would be the number of persons reached																			

	<div>Ministry of Agriculture Animal Industries &amp; Fisheries.</div> <p>Using inappropriate performance indicators to measure performance negates the purpose of performance measurement, impairs accountability for funds appropriated, and is likely to mislead the users of the performance information produced.</p> <p>The Accounting Officer took note of the observation and promised to engage National Planning Authority in developing the appropriate performance indicators.</p>	
<b>2.4</b>	<p><b><u>Implementation of outputs and activities</u></b></p> <p>I assessed the implementation of a sample of two (2) outputs that had been fully quantified with a total of fifteen (15) activities worth UGX.6.3Bn and noted that;</p> <ul style="list-style-type: none"> <li>• None of the outputs was fully implemented.</li> <li>• Two (2) outputs with fifteen (15) activities worth UGX.6.3Bn were partially implemented. Out of the fifteen (15) activities, the entity fully implemented eleven (11) activities; four (4) activities were partially implemented, while none of the activities remained unimplemented.</li> <li>• None of the outputs was implemented at all.</li> </ul> <p>Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained. Details in <b>Appendix 2</b> refer</p> <p>The Accounting Officer attributed the implementation status to time constraints and indicated that an implementation committee had been put in place to ensure the timely absorption of funds.</p>	<p>I advised the Accounting Officer to always ensure that activities and outputs are implemented as planned</p>
<b>2.5</b>	<p><b><u>Preparation of risk management and mitigation plans</u></b></p> <p>Paragraph 6.5.2 (e) of the Treasury Instructions 2017 requires the Accounting Officer to maintain a risk register indicating (1) the source of the risk, (ii) the type of the risk, (iii) the mitigating strategy and (iv) the responsible officer for the mitigating strategy.</p> <p>I noted that the Board maintained a detailed risk register of risks that may affect the implementation of activities as detailed in the approved work plans and budgets. However, there were no strategies to mitigate the occurrence of such risks or to minimize the impact of these risks if they materialize.</p> <p>The failure to have a mitigation plan implies that the entity does not have a mitigation or response strategy to risks that may affect the achievement of planned activities.</p>	<p>I advised the Accounting Officer to include a mitigation strategy for risk management to minimize the entity's exposure to risks that may affect the implementation of planned activities.</p>

	The Accounting Officer indicated that a technical committee had been put in place to develop a set of strategies to minimize the entity's exposure to risks that may have negative effects on planned activities.	
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### **Emphasis of Matter**

Without qualifying my opinion, I would like to draw the readers' attention to the following matter which has been disclosed in the financial statements by the Accounting Officer of the Board;

### **2.0 MATERIAL UNCERTAINTY RELATED TO GOING CONCERN**

I draw attention to Note 1(a)(v) accounting policies to the financial statements which indicates that the Government has decided to merge the Uganda Export Promotion Board with the Ministry of Trade, Industry and Cooperatives in the next financial year to reduce public expenditure to facilitate efficient and effective service delivery. This situation, along with other matters as outlined in Notes to the financial statements, indicates the existence of a material uncertainty that may cast significant doubt about the Board's ability to continue as a going concern. My opinion is not modified in respect of this matter.

### **Other matter**

I consider it necessary to communicate the following matter other than those presented or disclosed in the financial statements;

### **3.0 CONTINUED OPERATION WITHOUT A BOARD OF DIRECTORS**

Section 7. (1) Of the Uganda Export Promotion Board Act of 1996 requires that there shall be a Board of Directors of the Board.

I observed that the term of office for the old board expired on 5<sup>th</sup> October 2019 and no replacement Board has since been appointed. Lack of Board oversight and direction may lead to the failure of the entity to achieve its mandate as envisaged in Section 8 of the UEPB Act.

The Accounting Officer responded that the matter had been reported to the Hon Minister, Ministry of Trade, Industry and Cooperatives for further management.

I advised the Accounting Officer to follow up on this issue with the line Minister to appoint the Board.

### **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 Uganda Export Promotions Board.

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

In preparing the financial statements, the Accounting Officer is responsible for assessing the Board'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 Uganda Export Promotions Board'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 Board'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 Board'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 Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

### **Other Reporting Responsibilities**

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

### **Report on the Audit of Compliance with Legislation**

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

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

#### **4.0 FAILURE TO ENFORCE COLLECTION OF NTR AS REQUIRED BY THE ACT**

Section 12 (1)(a) of the Uganda Export Promotion Board Act states that the funds to be collected by the Board shall consist of a levy of not more than 0.5% on designated imports. It was however noted that the entity has not exercised its mandate of levying the 0.5% on designated imports as well as receipt of monies paid for goods or services provided by the Board contrary to the Act.

This lead to a loss of revenues and undermined the spirit of the provisions of the law. The Accounting Officer indicated that all Non-Tax Revenue collections were reverted to URA.

I advised the Accounting Officer to engage all stakeholders responsible and institute mechanisms to facilitate collection of the levy by URA and contribute to the country's resource envelope to deliver public services.



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

9<sup>th</sup> December 2022

## APPENDICES

### Appendix 1: Activities where In-appropriate KPIs were used

No	Activity Details	Performance indicator used	Audit Comment
1	Market information guides developed and share with both current and potential exporters including DCOs	No key performance indicator	A more appropriate KPI would be the number of people/exporters reached
2	Producer-exporter infield training	Number of training held	A more appropriate KPI would be the number of persons trained
3	Participating in diaspora conventions	Number of conventions participated in	A more appropriate KPI would be the number of linkages and businesses attracted.
4.	Four (4) export market information dissemination sessions were held in Fort Portal, Mubende and Iganga under the Agriculture Cluster Development Project – Ministry of Agriculture Animal Industries & Fisheries.	Number of sessions held	A more appropriate KPI would be the number of persons reached

### Appendix 2: Extent of Implementation of Outputs and Activities

Fully Implemented Out-puts					Partially Implemented Out-Puts							Out-puts not Implemented at all				
N o.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	N o.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of fully implemented activities	No. of partially implemented activities	No. of activities that were not implemented	N o.	Out-put	Total Out-put expenditure UGX '000"	Total No activities	Number of non-implemented activities
1	60502-export market development and promotions	519,682	4	2	1	60502-export market development and promotions	519,682	4	2	2	0	1	60502-export market development and promotions	519,682	4	0
2	Output-01 trade and market information services	6,302,078	11	9	2	Output-01 trade and market information services	6,302,078	11	9	2	0	2	Output-01 trade and market information services	6,302,078	11	0

	Totals	6,302,59 7	15	11	3	Totals	6,302,59 7	15	11	4	0					
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## **FINANCIAL STATEMENTS**