



THE REPUBLIC OF UGANDA



THE INSPECTORATE OF GOVERNMENT

BUDGET FRAMEWORK PAPER (BFP)

FY 2023/24 - 2027/28

PRESENTED

TO

THE COMMITTEE ON LEGAL AND PARLIAMENTARY AFFAIRS OF PARLIAMENT

VOTE 103

FY 2023/24

By

**Beti Kanya Turwomwe
Inspector General of Government**

January 2023

TABLE OF CONTENTS

1.0 Introduction	1
2.0 Budget Framework Paper for the Inspectorate of Government.....	2
2.1 Medium Term Budget Allocation to the IG	2
2.1 Key Priorities for FY 2023/24.....	2
2.2 Planned activities/Outputs for FY 2022/23	5
3.0 Responses to Issues Raised on the IG BFP for FY 2023/24.....	8
3.1 Issue one: Budget and Release Performance for IG.....	8
3.2 Issue two: Physical performance by Sub-Programme and output.....	9
3.3 Issue three: Financial and Physical Progress on the on-going development activities.....	13
3.4 Issue four: Framework for the Vote's projected budget for the FY 2023/24 and Medium Term by Expenditure category Wage, Non-Wage and Development and by Sub-Programme.....	15
3.5 Issue five: Projected Off-Budget Support to the Inspectorate of Government for FY2023/2024	16
3.6 Issue six: Sufficiency of the indicative planning figures to cover the Vote's Budget.	16

**THE HONORABLE CHAIRPERSON AND HON. MEMBERS,
LEGAL AND PARLIAMENTARY AFFAIRS COMMITTEE**

1.0 Introduction

Mandate/Objectives of the Inspectorate of Government

The Inspectorate of Government (IG), Vote 103 is an office provided for by Chapters 13 and 14 of the Constitution of the Republic of Uganda. The IG is governed by the Inspectorate of Government Act of 2002 and Leadership Code Act as Amended which spells out its functions, responsibilities and jurisdiction.

The mandate of the IG as stipulated under Article 225 of the Constitution is to promote and foster strict adherence to the rule of law and principles of natural justice in administration, to eliminate and foster the elimination of corruption, abuse of authority and of public office, to promote fair, efficient and good governance in public offices, to supervise the enforcement of the Leadership Code Act, to investigate any act, omission, advice, decision or recommendation by a public officer or any other authority to which this article applies, taken, made, given or done in exercise of administrative functions, and to stimulate public awareness about the values of constitutionalism in general.

The Vision of the Inspectorate of Government is ***“A just and corruption free Uganda”*** and the Mission is ***“To promote good governance through prevention of corruption, enforcement of the law and citizens’ engagement”***.

The IG strategic objectives as laid out in the Strategic Plan for the period FY 2020/21-2024/25 are:

- i. To enhance prevention, detection and elimination of corruption;
- ii. To strengthen enforcement of the Leadership Code Act;
- iii. To promote adherence to the rule of law in public offices for improved service delivery;
- iv. To strengthen IG institutional and organizational capacity to deliver on its mandate;
- v. To increase stakeholder engagement for effective execution of IG mandate.

2.0 Budget Framework Paper for the Inspectorate of Government

2.1 Medium Term Budget Allocation to the IG

2.1.1 Table 1: Medium Term Budget Allocation

Billion Uganda Shillings		2023/24 Proposed Budget	MTEF Budget Projections			
			2024/25	2025/26	2026/27	2027/28
Recurrent	Wage	27.953	29.351	32.286	35.514	35.515
	Non-wage	36.026	36.611	44.408	61.256	61.256
Devt.	GoU	24.597	24.597	29.516	41.323	41.323
	Ext Fin.	0.000	0.000	0.000	0.000	0.000
GoU Total		88.576	90.558	106.210	138.093	138.093
Total GoU+ Ext Fin (MTEF)		88.576	90.558	106.210	138.093	138.093
A.I.A Total		0.000	0.000	0.000	0.000	0.000
Grand Total		88.576	90.558	106.210	138.093	138.093

As shown in Table 1 above, the proposed allocation to the IG in the coming FY 2023/24 is UGX 88.576 Billion distributed as follows: Wage 27.953 Billion, Non-Wage 36.026 Billion and Development UGX 24.597. The allocations are projected to increase to UGX 90.558 Billion in FY 2024/25, UGX 106.210 Billion FY 2025/26, UGX 138.093 in FY 2026/27 and 138.093 in FY 2027/28.

2.1 Key Priorities for FY 2023/24

The main priority of the Inspectorate of Government in the coming FY 2023/24 is to reduce the cost of corruption and improve the Transparency International Corruption Perceptions Index (CPI) rating. A study conducted by the IG in 2021 with the support of GIZ Strengthening Anti-Corruption Support to Uganda, estimated the cost of corruption to be UGX 9.144 trillion per year. This figure includes both direct and indirect costs of corruption. According to the Transparency International CPI reports for 2020 and 2021, the corruption indices for Uganda have stagnated. Uganda was ranked 142nd with a score of 27 (with 0 being highly corrupt and 100 highly clean) in 2020, as compared to 2021 where it ranks 144th with the same score, out of 180 countries.

Throughout the Medium Term, the IG will continue to focus on preventive measures in order to reduce the cost of corruption especially the indirect corruption in order to improve the CPI. This will further be accompanied with deterrence approaches namely investigation, prosecution and recovering

proceeds of corruption. The IG will rebrand the fight against corruption by empowering and encouraging the citizens to despise and avoid corruption. The IG will therefore pursue the following strategies:

- a. **Grassroots mobilization and awareness creation through Barazas, Community Meetings, Radio Talk Shows and Spot Messages.** As part of its preventive efforts, the IG will conduct engagements with the community and the various Government structures such as the DISOS, GISOs and RDCs among others. These it is anticipated will play a critical role in ensuring prevention, detection and elimination of corruption in the Parish Development Model Programme. Furthermore, barazas will be conducted to get closer to the citizens who are most affected by the corruption vice, the IG will conduct monthly barazas in various areas with an intention of getting first-hand information from citizens as well as providing feedback on progress achieved in critical areas of public interest.
- b. **Engagement with the following stakeholders: Religious and Cultural Leaders, Government structures, CSOs, Youths and Women Groups.**

The IG recognizes that the religious structures are critical in the fight against corruption due to their ability to influence and host large numbers of citizens. The IG will engage religious leaders to come up with joint initiatives aimed at fighting corruption through their structures.

The IG will further engage other Government structures like the Inter Agency Forum (IAF), Parliament, Judiciary, Chairpersons of Committees, Service Commissions, Uganda Law Society and other holders of public offices in order to collaborate and build partnerships to collectively combat corruption and maladministration and improve adherence to implementation of recommendations issued by IG to the different Government Institutions.

Only 12.5% of complaints received by the IG were from females as compared to the 66.2% from Men in the previous financial year. The IG has taken note of this and will take deliberate effort to address this gender gap in anti-corruption response. By designing advocacy programmes that are tailored to attract women, youths and persons with disabilities to actively participate in anti-corruption interventions. The IG will achieve this through working together with Civil Society Organizations (CSOs) that bring together such special groups. The IG will further engage with Senior Citizens, opinion Leaders and other influential persons to promote mindset change on citizen's apathy to corruption.

- c. **Reducing the turnaround time of conducting investigations through the use of Mobile Brigades.** On average the turnaround time for completing high profile corruption investigations is over 1 year and other corruption cases is above 6 months. The IG will introduce “rapid response teams” in form of Mobile Brigades which will constitute a dynamic team of IG staff who will conduct spot checks and investigations in a given entity within a short period of time each month and produce a report. It is anticipated that the Brigades will help to improve efficiency, effectiveness and improve turnaround time for investigations.
- d. **Improve visibility of the Ombudsman function.** The Ombudsman role is very critical in addressing maladministration and administrative injustice in public offices such as irregular recruitments, promotions, and failure to pay gratuity, salaries and other staff benefits. Findings from recent National Service Delivery Survey showed that only 20% of the citizens were aware of the IG and its operations. The IG therefore has prioritized creating more awareness about its Ombudsman function within the citizen domain to address issues of service delivery to the Citizens. This will be through the use of media and other public engagements such as barazas among others.
- e. **Prosecution of corruption cases.** The establishment of Mobile Brigades mainly to expedite the investigation of high profile or grant corruption allegations is most likely to generate more cases for prosecutions. The IG therefore has prioritized the prosecution of corruption cases arising from the work of the Brigades and other investigations authorized by the IGG or the Deputies.
- f. **Strengthen the recovery of proceeds of illicitly acquired assets.** Through investigations the IG has issued a number of orders for the refund of stolen funds and confiscation of illicitly acquired assets. For instance in the previous FY 2021/22, the IG recommended UGX 15,151,005,1112 for recovery but recovered UGX 3,542,293,361 only representing a recovery rate of 23.4%. Similarly, through the court process and plea bargain, the significant awards for refunds was given to the Inspectorate of Government. In the coming FY 2023/24, the IG has prioritized the recovery of over 60% of funds. The newly established Follow-Up Unit and the Asset Recovery Unit will be strengthened to ensure that the planned target is realized.
- g. **Enforcement of the Leadership code of conduct.** The amendment of the Leadership Code of Conduct expanded the scope of persons required to file declarations with the Inspector General of Government from approximately 25,000 to 390,000. In the ensuing financial year, the IG will scale-up its efforts towards verification of declarations, investigation of those found to have breached the Leadership Code Act and creating awareness Code.

- h. Improving the implementation of recommendations of the IG.** The percentage of IG recommendations implemented by other institutions was 20% in the previous FY 2021/22 and in the first quarter of the current FY 2022/23 the rate was 16%. Recognizing the urgent need to improve this performance, the IG has established a Follow-up Unit. In the coming FY 2023/24, the Unit will be strengthened to ensure that at least 50% of the recommendations made are implemented.
- i. Promote the use of alternative approaches to resolve Ombudsman complaints.** Currently the IG is deploying a lengthy approach to resolve Ombudsman complaints. In the coming FY 2023/24, the institution will emphasize Alternative Dispute Resolution mechanisms to manage Ombudsman complaints and support Ministries, Departments, Agencies and Local Governments (MDALGs) to strengthen internal complaints handling mechanism.
- j. Conduct Research and surveys.** The choice of appropriate strategy to combat corruption and maladministration is guided by empirical data. The IG will conduct surveys, researches, studies, evaluations and reviews on public perceptions and attitude towards corruption and to generate empirical data to inform anti-corruption initiatives and Programme implementation.
- k. Strengthen Capacity of IG to investigate high profile and syndicated corruption allegations.** Corruption is becoming more complex as government increases on automation and use of ICT in the country. The IG will therefore strengthen capacity of its staff through recruitment, skilling and retooling to effectively deal with corruption, maladministration and administrative injustice. The IG will also conclude the construction of its first customized regional office in Kabale to provide a more descent working environment.
- l. TAAC.** The IG will mainstream the Anti-Corruption initiative (Transparency, Accountability and Anti-Corruption-TAAC) in all government projects/programmes in line with objective 5 of the Governance and Security Program under NDP III.

2.2 Planned activities/Outputs for FY 2022/23

In the coming FY 2023/24, the IG expects to achieve the following outputs through implementing various interventions:

Table 2: The IG Planned Interventions/activities

No.	NDP III Strategic Intervention	The IG Planned Interventions/activities
Programme: Governance and Security		
NDP III Strategic Objective: Strengthen transparency, accountability and anti-corruption systems		
1	Enhance Public Demand for Accountability	<ul style="list-style-type: none"> i. Conduct 10 engagement meetings at Regional level with Government structures namely GISOs, DISOs, RDCs and the LCs structures. ii. Organize 11 barazas to mobilize the citizens to own the war on corruption and participate in combating it. iii. Hold 5 engagement meetings with Religious Leaders and the private sector to mobilize them to participate in the war on corruption and conduct joint programmes iv. Conduct engagement meetings with the following stakeholders: Parliament, Judiciary, and Chairpersons of Service Commissions, Accounting Officers and Chief Executives to enlist their support in combating corruption. v. Conduct engagement meetings with special interest groups namely: Youths, Women, Opinion Leaders and registered associations to get them involved in the war on corruption. vi. Conduct special programmes for youths and integrity promotional programmes in Primary Schools, Secondary Schools, and Tertiary Institutions. vii. Implement 10 Anti-Corruption and integrity enhancement initiatives across the country:
2	Strengthen the prevention, detection and elimination of corruption.	<ul style="list-style-type: none"> i. Review/examine systems, procedures and practices of 12 high corruption risk entities conducted in order to prevent corruption from occurring. i. 60 Specialized and other capacity building initiatives for Anti-Corruption Agencies conducted to enhance their skills to cope with changing trends of corruption. i. 12 High profile/syndicate corruption allegations in high spending/risk entities investigated and completed. i. One survey/research on public perceptions and attitude towards corruption conducted and general empirical data to inform anti-corruption initiatives obtained. i. 100 Additional staff recruited to enhance capacity for fighting corruption and addressing maladministration in public offices. i. 10 MDALGs trained to strengthen internal complaints handling mechanisms
3	Mainstream Anti-Corruption initiative (Transparency, Accountability and Anti-Corruption- TAAC) initiative in all MDA Plans, Projects/Programmes	<ul style="list-style-type: none"> i. National TAAC implementation Strategy developed and disseminated.
		<ul style="list-style-type: none"> i. Engagement meetings with key stakeholders conducted to create awareness and knowledge on TAAC.

No.	NDP III Strategic Intervention	The IG Planned Interventions/activities
		ii. Technical support provided to 10% of MDALGs to implement TAAC initiatives in their Strategic and Development Plans.
Programme: Public Sector Transformation		
NDP III Strategic Objective: Strengthen accountability for results across government. Strengthen NDP III		
Strategic Objective: Strengthen human resource management function of Government for improved service delivery		
NDP III Strategic Objective: Increase accountability and transparency in the delivery of services		
1	Develop and enforce service and service delivery standards	i. 500 Citizens' complaints concerning Maladministration in Public Offices investigated and addressed.
2	Enforce compliance to the rules and regulations	I. Compliance/spot check inspections carried out in 10 MDALGs and reports disseminated to stakeholders I. Declarations of Income, Assets and liabilities from at least 88% of leaders and public officers in public service obtained. II. 400 verifications of Declarations, of leaders' and public officers conducted.
3	Review the existing legal, policy, regulatory and institutional frameworks to standardize regulation and benefits in the public service	i. 12 Systems, procedures and practices of high risk corruption MDALGs reviewed and recommendations made. ii. Ombudsman complaints handling systems in 10 MDALGs improved iii. 50% of recommendations from system reviews and or investigations implemented.
4	Improve access to timely, accurate and comprehensible public information by developing a common public data/information sharing platform	i. IG-ODS linked to one Government Information system by end of Financial Year.

3.0 Responses to Issues Raised on the IG BFP for FY 2023/24.

3.1 Issue one: Budget and Release Performance for IG

Table 3: Budget and release performance for FY 2021/2022

Budget Items		Approved Budget	Released by Q4	Spent by Q4	Balance on Rel.	% Released	% Spent
Recurrent	Wage	21.170	25.377	25.376	0.001	119.9%	100%
	Non-Wage	19.013	21.831	21.762	0.069	114.5%	99.7%
Sub-Total Recurrent		40.183	47.208	47.138	0.070	117.5%	99.8%
Development	GoU	13.293	6.995	6.940	0.055	52.6%	99.2%
	External Financing	0.000	0.000	0.000	0.000	0.0%	0.0%
Sub-Total Development		13.293	6.995	6.940	0.055	52.6%	99.2%
Total		53.476	54.148	54.078	0.070	101.4%	99.8%

- The IG was allocated UGX 53.476 Billion in the previous FY 2021/22 of which UGX 21.170 Billion was for Wage, UGX 19.013 Billion Non-Wage and UGX 13.293 Billion for GoU Development.
- By the closure of the financial year UGX 54.148 Billion was released (101.4%) and UGX 54.078 Billion (99.8%) was spent.
- The additional funds were part of a supplementary release of UGX 7.45 Billion of which UGX 3.243 Billion was for IG operational funding while UGX 4.2 Billion was for implementation of the recommendations of the Organizational Development Assessment for the IG.
- Of the UGX 13.293 meant for development, only UGX 6.995 (52.6%) was released during the financial year.

Budget and release performance for FY 2022/2023 – Half Year

- The IG was allocated UGX 79.37 Bn in the current financial year of which UGX 27.95 Bn was for wage, UGX 36.22 Bn for non-wage and UGX 15.2 Bn for development.
- By end of Q2, UGX 35.63 Bn (45%) had been released and UGX 31.13 Bn (87%) was spent.
- The unspent balance of UGX 4.49 Bn was due to pending certificates on the IG building (UGX2.04Bn) which have since been cleared in January while the balance on wage and

non-wage (UGX 2.45 Bn) was because of staff resignations for which staff are yet to be replaced and unpaid supplier invoices for the anti-corruption campaign activities.

4. Below is a summary of the budget performance for current financial year by end of Q2.

Table 4: Budget and release performance for FY 2022/2023 – Half Year

Budget Items		Approved Budget	Released by Q2	Spent by Q2	Balance on Rel.	% Released	% Spent
Recurrent	Wage	27.95	13.97	13.49	0.48	50%	97%
	Non-Wage	36.22	16.58	14.62	1.96	46%	88%
Sub-Total Recurrent		64.173	30.56	28.11	2.45	48%	92%
Development	GoU	15.20	5.07	3.027	2.04	33%	60%
	External Financing	0.00	0.00	0.00	0.00	0%	0%
Sub-Total Development		15.200	5.07	3.027	2.04	33%	60%
Total		79.37	35.63	31.13	4.49	45%	87%

3.2 Issue two: Physical performance by Sub-Programme and output

Table 5: Physical performance for FY 2021/2022

No.	Key Results Area	Performance FY 2021/22			Comments
		Annual Target	Achieved	% achieved	
Governance and Security Programme					
Anti-corruption Sub Programme					
1	Registration of corruption and ombudsman complaints.	N/A	1888		Number of registered complaints increased by 359 from 1529 to 1888
2	Investigation of High Profile or Syndicated Corruption cases.	27	9	33%	Inadequate resources affected investigations. The nine (9) concluded cases

No.	Key Results Area	Performance FY 2021/22			Comments
		Annual Target	Achieved	% achieved	
					recommended recovery of UGX 11,091,451,860
3	Investigation of other corruption cases in MDALGs.	780	521	67%	These recommended recovery of UGX 4,075,553,252.
4	Prosecution of corruption cases.	50	49	98%	
5	Conviction rate obtained from prosecution of corruption cases.	75%	35%	35%	Out of the 49 cases prosecuted, the IG obtained 17 convictions.
6	Funds directly recovered arising from investigations and prosecutions.	3Bn	3.542	118%	IG is prioritizing recovery of stolen funds as a policy shift
7	Implementation of recommendations made by the IG.	55%	20%	20%	From the follow up, 27 officials were dismissed, 28 reprimanded, and 5 were demoted, while 64 faced disciplinary action. IG has put up a specialized unit to follow up implementation of recommendations.
8	Inspection of Development Projects.	2240	684	31%	The inspected projects reduced due to NUSAF –III activities closing.
9	Training of communities to monitor and report misuse of project funds.	17,040	3604	21%	NUSAF –III closure affected the number of citizens that were trained.
10	Education and Public Awareness Campaigns on Corruption.	24	19	79%	Public awareness campaigns were negatively affected by Covid-19 restrictions and resource shortages.
11	Initiatives implemented with State and non-state actors	28	13	46%	4 initiatives implemented with state actors while 9 were with non-state actors.

No.	Key Results Area	Performance FY 2021/22			Comments
		Annual Target	Achieved	% achieved	
General Administration and Support Services Sub Programme					
12	Proportion of ODA recommendations implemented	50%	60%	60%	Process is on track to being successfully concluded.
13	Proportion of internal audit recommendations implemented	80%	65%	65%	
Public Sector Transformation Programme					
Anticorruption Sub Programme					
14	Verification of Leaders' Declarations.	400	98	25%	Resource constraints greatly affected IG's capacity to conduct verifications.
15	Investigations into breaches of the Leadership Code of Conduct.	100	90	90%	Some of the concluded investigation were from previous financial year.
Ombudsman Subprogram					
16	Ombudsman complaints in MDALGs resolved.	560	270	48%	Resource gaps affected implementation.
17	Investigation in the procedures and practices of MDALGs.	10	1	10%	Lack of adequate resources affected this activity.

Table 6: Physical performance for FY 2022/2023 –Q1

No.	Key Results Area	Performance FY 2022/23-Q1			Comments
		Semi - annual Target	Achieved	% achieved	
Governance and Security Program					
Anti-corruption Sub program					
1	Registration of corruption and ombudsman complaints.	N/A		551	
2	Investigation of High Profile or Syndicated Corruption cases.	8	4	50%	Target was not met due to inadequate funding resulting from budget cuts
3	Investigation of other corruption cases in MDALGs.	205	210	102%	Prioritized backlog cases hence surpassing the target.
4	Prosecution of corruption cases.	13	14	108%	These resulted into conviction of 7 Public Officials.
5	Conviction rate obtained from prosecution of corruption cases.	75%	50%	50%	IG is filling appeals for cases that were not in its favor
6	Funds directly recovered arising from investigations and prosecutions (Bn)	0.75	1.37	183%	IG has prioritized recovery of stolen funds as a policy shift hence the high achievement
7	Inspection of Development Projects.	560	176	31%	The inspections reduced due to closure of NUSAF - III
8	Training of community to monitor and report misuse of project funds.	4260	2810	66%	These were only under DRDIP Project.
9	Education and Public Awareness Campaigns on Corruption.	6	2	33%	Under performance was due to resource constraints
10	Initiatives implemented with State and non-state actors	7	1	14%	Only one initiative was implemented due to resource

No.	Key Results Area	Performance FY 2022/23-Q1			Comments
		Semi - annual Target	Achieved	% achieved	
					constraints arising from budget cuts during Q1.
General Administration and Support Services					
11	Proportion of ODA recommendations implemented	70%	75%	75%	All staff have been issued with contracts
12	Number of internal systems integrated	2	0	0%	To be resumed upon availability of funds.
Public Sector Transformation Programme					
Anticorruption Sub Programme					
13	Verification of Leaders' Declarations.	150	15	10%	Verification operations were affected by budget cuts under GoU in Q1.
14	Investigations into breaches of the Leadership Code of Conduct.	25	36	144%	Most of the cases were in Kampala and hence required minimal resources to conclude.
Ombudsman Sub Programme					
15	Resolution of Ombudsman complaints in MDALGs.	140	103	74%	Budget cuts affected the IG capacity to investigate
16	Investigation in the procedures and practices of MDALGs.	2	0	0%	No system interventions could be undertaken due to lack of funds.

3.3 Issue three: Financial and Physical Progress on the on-going development activities.

Response: The on-going development activities taking place under Vote-103 of the Inspectorate of Government is the construction of the Head Office Building located on Plot 71-75 Yusuf Lule Road and Plot 24-26 Clement Hill Road and Construction of Kabale Regional Office Building. The

construction work started on 29th July 2019 and it's projected to be completed in January 2024 at an estimated cost of UGX 107.9 Billion (with Architectural Design). The project cost indicated includes raising of the super structure, electrical installations and fittings and does not have provision for furniture.

Since the commencement of the project works in FY 2018/19 to FY 2022/23, the approved budget was **UGX 62.500.000 Billion** and **UGX37.722 Billion** has been released. The total expenditure to December 2022 is **UGX 27.595 Billion**. The table below provides detailed allocation, expenditures and un-spent balances. Kabale Regional Office Building UGX 1.00 Billion was allocated this FY 2022/23, however there are only preliminary activities for procurement of contractor taking place.

Table 7: Detailed Releases, Expenditures and Un-Spent Balances in UGX Billion.

No.	Financial Years (FY)	Budgets	Releases	Expenditures	Balances
1	2018/2019	12.500	11.236	11.236	0.000
2	2019/2020	12.500	8.581	2.947	5.634
3	2020/2021	12.500	7.257	4.803	2.454
4	2021/2022	12.500	5.582	5.581	0.001
5	2022/2023	12.500	5.0667	3.027	2.039
6	Total	62.500	37.722	27.595	10.129

From the table above, the total projected funding to the Inspectorate of Government since the initiation of the project in FY 2018/19 to FY 2021/23 was UGX 62.500 Billion, UGX 37.377 Billion (59.8%) has been released and UGX 27.595 Billion (73.8%) of the released was spent and the un-spent balance was UGX 10.129 Billion. The un-spent balances at the initial stage of the project was due to cash flow and other technical challenges that was faced by the consultant,

In relation to the physical performance of the project, the contractor by December 2022 was expected to have completed structural works up to the service floor as well as the structural roofing work on both the 14th floor and 3rd floor. All the block work and internal plastering work for the basement to service were also expected to be completed as well as internal preliminary finishing to include screening and plaster for the basement floor. However, the actual status of work on site indicates that the contractor is yet to complete the carpet and wall on the service floor. Block work

for the basement to the 13th floor is ongoing and plaster for the basement and 6th floor are also ongoing.

Overall, by December 2022, the planned target was 43% of the total volume of works and 37% was achieved with delays of 54 days.

3.4 Issue four: Framework for the Vote's projected budget for the FY 2023/24 and Medium Term by Expenditure category Wage, Non-Wage and Development and by Sub-Programme.

Table 8 shows the Inspectorate of Government's projected expenditures of UGX 88.576 Billion for ensuing FY 2023/23 as distributed across three NDP III Programmes namely Governance and Security, Public Sector Transformation and Development Planning. The allocations to each of the programmes are as follows: Public Sector Transformation UGX 7.360 Billion, Governance and Security UGX 71.819 Billion and Development Planning 9.397 Billion. The table below further illustrates how the expenditures were allocated among the sub programmes and the Directorates of the Inspectorate of Government.

Table 8; Budget Allocation by Sub-Sub Programmes for FY 2023/2024

Sub-Programme	Directorates	Proposed Budget FY 2023/24			Total
		Wage	Non-Wage	Dev/t	
Public Sector Transformation Programme					
Anti-Corruption	Leadership Code	1.732	2.203	0.000	3.935
Ombudsman	Ombudsman Affairs	2.108	1.902	0.000	4.01
Governance and Security Programme					
Anti-Corruption	Directorate of Anti-Corruption	9.262	8.747	0.000	18.009
	Research, Education and Advocacy.	1.351	2.452	0.000	3.803
	Legal Affairs	2.131	1.946	0.000	4.077
	Special Investigations	2.644	2.473	0.000	5.117
	Project Risk, Monitoring and Control.	1.847	1.885	0.000	3.732

Sub-Programme	Directorates	Proposed Budget FY 2023/24			
		Wage	Non-Wage	Dev/t	Total
General Administration and Support Services	Finance and Administration	6.878	14.417	15.203	36.498
Development Planning Programme					
General Administration and Support Services	Finance and Administration	0.000	0.000	9.397	9.397
Total		27.953	36.025	24.600	88.576

3.5 Issue five: Projected Off-Budget Support to the Inspectorate of Government for FY2023/2024

The Inspectorate of Government is receiving off-budget support from two programmes namely: Uganda Programme for Rights, Accountability and Democracy (UPGRADE) funded by DANIDA and Development Response for Displacement Impact Project (DRDIP) funded by the World Bank. Detailed allocation to the institution under the two projects is provided in the table below:

Table 9: Off-Budget Allocation to the IG in FY 2023/24 in UGX Billion

No.	Development Partner	Project Name	Allocation FY 2022/23	Allocation FY 2023/24
1	DANIDA	Uganda Programme for Rights, Accountability and Democracy.	5.407	2.100
2	World Bank	Development Response for Displacement Impact Project.	4.267	2.133
Total			9.674	4.233

In the coming FY 2023/24 the off-Budget support to the Inspectorate of Government will be UGX 4.233 Billion compared UGX 9.674 Billion in the current FY 2022/23. The decline in the allocation is a result of the two projects closing in December 2023. However, the two development partners are in the process of developing successor programmes for the projects.

3.6 Issue six: Sufficiency of the indicative planning figures to cover the Vote's Budget.

The indicative planning figures are not sufficient to cover the Inspectorate of Government Budget. This is because majority of the total allocation of UGX 88.576 Billion to the institution is towards

staff associated costs (UGX 45.168 Billion-Wage, Gratuity, NSSF Contributions, Medical Insurance), Development Funding (UGX 21.597 Billion) and Fixed Costs (UGX 5.33 Billion-Rent, Utilities and others). The component of the funding towards operational funding is therefore less than 25% of the total budget.

The budget line that requires additional funding in the coming FY 2023/24 are Transport Equipment, Construction of the IG Head Office Building and Wage. Currently over 80% of the IG fleet are due for disposal. This is because they have either covered the recommended 250,000KM of mileage or have been used for over 5 Years. During the bomb blast which occurred last year, the IG lost 6 vehicles which have not been replaced.

In addition, as indicated, the IG needs funding to complete the construction of the Head Office Building by June 2024. The Ministry of Finance, Planning and Economic Development has already granted two extensions to this project and it's not likely that third extension may be considered. Furthermore, the IG in the current FY 2022/23 implemented the first phase of the new wage structure arising from the Organizational Development Assessment Exercise. In the coming FY 2023/24 this was not provided. Below is therefore the funding requirements for the above budget items.

Table 10: Additional Funding requirements to the Inspectorate of Government in UGX Billion.

No.	Budget Items	Funds Available (Bn)	Additional Funding Required (Bn)	Total (Bn)
1	Wage	27.953	12.100	40.053
2	Non-wage	36.026	10.300	46.520
3	Construction of IG Head Office Building	21.897	40.847	62.744
4	Procurement of Motor Vehicles	1.200	2.400	3.600
5	Total	87.076	65.647	152.917

From the above table the additional funding requirements of UGX 2.400 Billion is needed for the procurements of 20 Double Cabin Pick-Ups 16 of which will be distributed to the Regional offices and 4 to the Head Office for supervision. Regarding the Head Office building, additional UGX 40.847 Billion to cover the funding requirements of UGX 62.744 Billion to complete the building

without furnishing it. A detailed funding proposal for furnishing is being prepared and this will be included in the Policy Statement. Currently, the building has reached the finishing level which requires significant funding. Lastly, the IG needs additional UGX 22.4 Billion for implementation of the ODA recommendations including the new approved salary structure.

Thank You