

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

| | Approved Budget | Cashlimits by End Q1 | Released by End Q 1 | Spent by End Q1 | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|----------------------|---------------------|-----------------|-------------------|----------------|------------------|
| Recurrent Wage | 27.770 | 6.942 | 6.942 | 6.506 | 25.0% | 23.4% | 93.7% |
| Non Wage | 24.034 | 8.067 | 8.067 | 6.858 | 33.6% | 28.5% | 85.0% |
| Devt. GoU | 3.976 | 1.444 | 1.444 | 0.002 | 36.3% | 0.1% | 0.1% |
| Ext. Fin. | 0.000 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| GoU Total | 55.779 | 16.453 | 16.453 | 13.365 | 29.5% | 24.0% | 81.2% |
| Total GoU+Ext Fin (MTEF) | 55.779 | 16.453 | 16.453 | 13.365 | 29.5% | 24.0% | 81.2% |
| Arrears | 0.011 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Total Budget | 55.789 | 16.453 | 16.453 | 13.365 | 29.5% | 24.0% | 81.2% |
| A.I.A Total | 0.000 | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Grand Total | 55.789 | 16.453 | 16.453 | 13.365 | 29.5% | 24.0% | 81.2% |
| Total Vote Budget Excluding Arrears | 55.779 | 16.453 | 16.453 | 13.365 | 29.5% | 24.0% | 81.2% |

Table V1.2: Releases and Expenditure by Program*

| Billion Uganda Shillings | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|--|-----------------|--------------|--------------|-------------------|----------------|-----------------|
| Program: 1415 Financial Audits | 20.68 | 5.44 | 5.15 | 26.3% | 24.9% | 94.7% |
| Program: 1416 Value for Money and Specialised Audits | 7.40 | 1.95 | 1.82 | 26.3% | 24.6% | 93.6% |
| Program: 1417 Support to Audit services | 27.70 | 9.07 | 6.39 | 32.7% | 23.1% | 70.5% |
| Total for Vote | 55.78 | 16.45 | 13.37 | 29.5% | 24.0% | 81.2% |

Matters to note in budget execution

Overall variation in budget execution is due to ongoing audit activities and delayed procurement processes.

Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)

| <i>(i) Major unspent balances</i> | |
|---|--|
| Programs , Projects | |
| Program 1415 Financial Audits | |
| 0.007 Bn Shs | <i>SubProgram/Project :02 Central Government One</i> |
| Reason: The resultant balances in this Sub-Programme can be attributed to on-going completion of audit activities. These balances shall be spent in Q2. | |
| <i>Items</i> | |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| | |
|--|--|
| 6,309,958.000 UShs | 211103 Allowances |
| | Reason: The resultant balances are due to audit activities which are still in progress. These balances shall be consumed in Q2. |
| 485,100.000 UShs | 227001 Travel inland |
| | Reason: The resultant balances are due to audit activities which are still in progress. These balances shall be consumed in Q2 as audits are concluded |
| 0.016 Bn Shs | <i>SubProgram/Project :04 Local Authorities</i> |
| | Reason: The expenditure variation is due to ongoing audits which shall be concluded in Q2. |
| <i>Items</i> | |
| 16,295,281.000 UShs | 211103 Allowances |
| | Reason: Unspent balances due to ongoing audit activities which shall be completed in Q2 as the reports are produced. |
| 158,319.000 UShs | 227001 Travel inland |
| | Reason: These balances shall be spent in Q2 as audits are concluded. |
| Program 1416 Value for Money and Specialised Audits | |
| 0.085 Bn Shs | <i>SubProgram/Project :05 Value for Money and Specialised Audits</i> |
| | Reason: Variation in expenditure can be attributed to ongoing audit activities and delayed hiring of consultants. |
| <i>Items</i> | |
| 52,399,575.000 UShs | 227001 Travel inland |
| | Reason: Unspent balances are because of ongoing audit activities. Funds shall be consumed in Q2 as audits are finalised |
| 28,525,955.000 UShs | 225001 Consultancy Services- Short term |
| | Reason: Delayed sourcing of consultants resulted in the unspent balances on this item Funds shall be utilised after completion of audits in Q2. |
| 4,282,733.000 UShs | 211103 Allowances |
| | Reason: Unspent balances are due to ongoing audit activities. Funds shall be consumed in Q2 as audits are concluded |
| 0.009 Bn Shs | <i>SubProgram/Project :06 Forensic Investigations and Special Audits</i> |
| | Reason: Ongoing audit activities resulted in the unspent balances under this sub programme |
| <i>Items</i> | |
| 8,404,444.000 UShs | 227001 Travel inland |
| | Reason: These unspent balances can be attributed to ongoing audit activities. Funds shall be consumed in Q2 as audits are concluded |
| 910,725.000 UShs | 211103 Allowances |
| | Reason: These unspent balances are due to ongoing audit activities. Funds shall be consumed in Q2 as audits are concluded |
| Program 1417 Support to Audit services | |
| 1.092 Bn Shs | <i>SubProgram/Project :01 Headquarters</i> |
| | Reason: Ongoing activities and procurement delays resulted in the observed unspent balances. |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| <i>Items</i> | |
|--|---|
| 377,285,804.000 UShs | 213001 Medical expenses (To employees) Reason: Delayed procurement if a Life insurance service provider resulted in these balances. Procurement process in ongoing. |
| 241,138,264.000 UShs | 227002 Travel abroad Reason: These fund balances are attributed to postponed activities. Funds shall be utilised in Q2. |
| 98,374,085.000 UShs | 228003 Maintenance – Machinery, Equipment & Furniture Reason: Delayed submission of requests resulted in these fund balances. Funds shall be spent in Q2 as service providers are procured |
| 88,630,770.000 UShs | 228002 Maintenance - Vehicles Reason: Delayed submission and processing of requests resulted in these fund balances. Funds shall be utilised in Q2. |
| 87,276,696.000 UShs | 221011 Printing, Stationery, Photocopying and Binding Reason: Unspent balancing due audit reporting processes which are still ongoing. Funds shall be utilised in Q2 as audit reports are produced |
| 1.442 Bn Shs | <i>SubProgram/Project :0362 Support to Office of the Auditor General</i> Reason: Procedural delays and under release of projected funds resulted in unspent balances |
| <i>Items</i> | |
| 800,000,000.000 UShs | 312202 Machinery and Equipment Reason: Delayed development and submission of specifications. Funds to be utilised in Q2. |
| 373,000,000.000 UShs | 312101 Non-Residential Buildings Reason: Unspent funds are due to delayed approval of land acquisition plan. Funds to be utilised on Q2 |
| 250,906,999.000 UShs | 312201 Transport Equipment Reason: Delayed development and submission of specifications. Funds to be utilised in Q2. |
| 18,500,000.000 UShs | 312203 Furniture & Fixtures Reason: Delayed development and submission of specifications. Funds to be utilised in Q2. |
| (ii) Expenditures in excess of the original approved budget | |

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

| |
|--|
| Programme : 15 Financial Audits |
| Responsible Officer: EDWARD AKOL |
| Programme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector |
| Sector Outcomes contributed to by the Programme Outcome |
| 1 .Value for money in the management of public resources |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| Programme Outcome Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
|--|-------------------|-----------------|-------------------|
| Level of compliance with public financial management laws and regulations | Percentage | 45% | 0% |
| Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1 .Value for money in the management of public resources | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| Proportion of external audit report recommendations implemented | Percentage | 75% | 55.05% |
| Programme : 16 Value for Money and Specialised Audits | | | |
| Responsible Officer: STEPHEN KATEREGGA | | | |
| Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1 .Value for money in the management of public resources | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| Number of Judicial and Administrative actions resulting from audits | Number | 5% | 0 |
| Nominal amount of savings resulting from audits | Number | 65% | 0 |
| Number of policy changes and Administrative Instructions resulting from OAG reports | Number | 75% | 0 |
| Programme : 17 Support to Audit services | | | |
| Responsible Officer: MAXWELL POUL OGENTHO | | | |
| Programme Outcome: A high performing and efficient model institution | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1 .Value for money in the management of public resources | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| Percentage of Corporate Strategy implemented | Percentage | 50% | 28% |
| Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework | Rate | 65% | 61.1% |
| Level of implementation of Internal and External Audit Recommendations | Percentage | 5 | 80.64% |

Table V2.2: Key Vote Output Indicators*

| |
|--|
| Programme : 15 Financial Audits |
| Sub Programme : 02 Central Government One |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| KeyOutputPut : 01 Financial Audits | | | |
|--|--------------------------|------------------------|--------------------------|
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| No. of MDAs audited | Number | 33 | 0 |
| No. of Statutory Authorities audited | Number | 79 | 3 |
| No. of projects audited | Number | 55 | 2 |
| Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken. | Percentage | 100% | 6.25% |
| Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments) | Percentage | 100% | |
| Number of reviews and updates to audit manuals/guidelines | Number | 100% | |
| Sub Programme : 03 Central Government Two | | | |
| KeyOutputPut : 01 Financial Audits | | | |
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| No. of MDAs audited | Number | 57 | 0 |
| No. of Statutory Authorities audited | Number | 34 | 0 |
| No. of projects audited | Number | 77 | 0 |
| Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments) | Number | | 0 |
| Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken. | Percentage | 100% | 0% |
| Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments) | Percentage | 100% | |
| Number of reviews and updates to audit manuals/guidelines | Number | 100% | |
| Sub Programme : 04 Local Authorities | | | |
| KeyOutputPut : 01 Financial Audits | | | |
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| No. of Higher Local Governments audited | Number | 379 | 0 |
| Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments) | Number | 404 | 0 |
| Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken. | Percentage | 100% | 15.1% |
| Programme : 16 Value for Money and Specialised Audits | | | |
| Sub Programme : 05 Value for Money and Specialised Audits | | | |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| KeyOutputPut : 01 Value for Money Audits | | | |
|--|--------------------------|------------------------|--------------------------|
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| No. of Value for Money Audits conducted | Number | 18 | 0 |
| Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken. | Percentage | 100% | 0% |
| Percentage of specified forensic investigations resulting in successful prosecutions | Percentage | 100% | |
| Sub Programme : 06 Forensic Investigations and Special Audits | | | |
| KeyOutputPut : 01 Value for Money Audits | | | |
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| No. of Forensic Investigations and Special audits conducted | Number | 38 | 0 |
| Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken. | Percentage | | 0% |
| Percentage of audit reports resulting in policy changes/administrative instructions | Percentage | 100% | |
| Programme : 17 Support to Audit services | | | |
| Sub Programme : 01 Headquarters | | | |
| KeyOutputPut : 01 Policy, Planning and Strategic Management | | | |
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| Level of alignment of operational plans | Percentage | 100% | 100% |
| Percentage of staff appropriately accommodated | Percentage | 100% | |
| Number of procurements and disposals carried out | Number | 80 | |
| Percentage of planned draft legal amendments proposed and presented | Percentage | 100% | |
| Sub Programme : 0362 Support to Office of the Auditor General | | | |
| KeyOutputPut : 75 Purchase of Motor Vehicles and Other Transport Equipment | | | |
| Key Output Indicators | Indicator Measure | Planned 2018/19 | Actuals By END Q1 |
| Proportion of vehicles and motorcycles in good condition | Ratio | 4 | 0 |

Performance highlights for the Quarter

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

By 30th September 2018, the office had produced 126 audit reports. These covered 118 schools, 6 statutory authorities and 3 projects.

V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Output*

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|--------------|--------------|-----------------------|--------------------|---------------------|
| Program 1415 Financial Audits | 20.68 | 5.44 | 5.15 | 26.3% | 24.9% | 94.7% |
| <i>Class: Outputs Provided</i> | <i>20.68</i> | <i>5.44</i> | <i>5.15</i> | <i>26.3%</i> | <i>24.9%</i> | <i>94.7%</i> |
| 141501 Financial Audits | 20.68 | 5.44 | 5.15 | 26.3% | 24.9% | 94.7% |
| Program 1416 Value for Money and Specialised Audits | 7.40 | 1.95 | 1.82 | 26.3% | 24.6% | 93.6% |
| <i>Class: Outputs Provided</i> | <i>7.40</i> | <i>1.95</i> | <i>1.82</i> | <i>26.3%</i> | <i>24.6%</i> | <i>93.6%</i> |
| 141601 Value for Money Audits | 7.40 | 1.95 | 1.82 | 26.3% | 24.6% | 93.6% |
| Program 1417 Support to Audit services | 27.71 | 9.07 | 6.39 | 32.7% | 23.1% | 70.5% |
| <i>Class: Outputs Provided</i> | <i>23.73</i> | <i>7.62</i> | <i>6.39</i> | <i>32.1%</i> | <i>26.9%</i> | <i>83.9%</i> |
| 141701 Policy, Planning and Strategic Management | 23.73 | 7.62 | 6.39 | 32.1% | 26.9% | 83.9% |
| <i>Class: Capital Purchases</i> | <i>3.98</i> | <i>1.44</i> | <i>0.00</i> | <i>36.3%</i> | <i>0.0%</i> | <i>0.1%</i> |
| 141772 Government Buildings and Administrative Infrastructure | 0.97 | 0.37 | 0.00 | 38.5% | 0.0% | 0.0% |
| 141775 Purchase of Motor Vehicles and Other Transport Equipment | 0.93 | 0.25 | 0.00 | 27.1% | 0.0% | 0.0% |
| 141776 Purchase of Office and ICT Equipment, including Software | 2.00 | 0.80 | 0.00 | 40.0% | 0.0% | 0.0% |
| 141778 Purchase of Office and Residential Furniture and Fittings | 0.08 | 0.02 | 0.00 | 25.0% | 1.9% | 7.5% |
| <i>Class: Arrears</i> | <i>0.01</i> | <i>0.00</i> | <i>0.00</i> | <i>0.0%</i> | <i>0.0%</i> | <i>0.0%</i> |
| 141799 Arrears | 0.01 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| Total for Vote | 55.79 | 16.45 | 13.37 | 29.5% | 24.0% | 81.2% |

Table V3.2: 2018/19 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|--------------|--------------|-----------------------|--------------------|---------------------|
| <i>Class: Outputs Provided</i> | <i>51.80</i> | <i>15.01</i> | <i>13.36</i> | <i>29.0%</i> | <i>25.8%</i> | <i>89.0%</i> |
| 211103 Allowances | 1.65 | 0.70 | 0.67 | 42.2% | 40.5% | 96.0% |
| 211104 Statutory salaries | 27.77 | 6.94 | 6.51 | 25.0% | 23.4% | 93.7% |
| 212101 Social Security Contributions | 3.03 | 0.76 | 0.76 | 25.0% | 25.0% | 100.0% |
| 212102 Pension for General Civil Service | 0.74 | 0.19 | 0.16 | 25.0% | 21.7% | 86.9% |
| 213001 Medical expenses (To employees) | 1.41 | 1.41 | 1.03 | 100.0% | 73.2% | 73.2% |
| 213002 Incapacity, death benefits and funeral expenses | 0.06 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 213004 Gratuity Expenses | 1.37 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| 221001 Advertising and Public Relations | 0.06 | 0.02 | 0.02 | 25.0% | 25.0% | 100.0% |
| 221002 Workshops and Seminars | 0.67 | 0.25 | 0.17 | 37.5% | 25.0% | 66.7% |
| 221003 Staff Training | 0.50 | 0.29 | 0.29 | 56.8% | 56.8% | 100.0% |
| 221004 Recruitment Expenses | 0.06 | 0.02 | 0.02 | 33.3% | 33.3% | 100.0% |
| 221007 Books, Periodicals & Newspapers | 0.04 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221008 Computer supplies and Information Technology (IT) | 1.74 | 0.22 | 0.22 | 12.5% | 12.5% | 100.0% |
| 221009 Welfare and Entertainment | 0.68 | 0.11 | 0.11 | 16.7% | 15.7% | 94.3% |
| 221011 Printing, Stationery, Photocopying and Binding | 0.57 | 0.11 | 0.03 | 20.0% | 4.6% | 23.2% |
| 221012 Small Office Equipment | 0.04 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 221016 IFMS Recurrent costs | 0.07 | 0.02 | 0.02 | 25.0% | 24.9% | 99.6% |
| 221017 Subscriptions | 0.13 | 0.03 | 0.03 | 25.0% | 20.3% | 81.4% |
| 222001 Telecommunications | 0.06 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 223004 Guard and Security services | 0.42 | 0.11 | 0.11 | 25.0% | 25.0% | 100.0% |
| 223005 Electricity | 0.48 | 0.12 | 0.12 | 25.0% | 25.0% | 100.0% |
| 223006 Water | 0.14 | 0.04 | 0.04 | 25.0% | 25.0% | 100.0% |
| 224004 Cleaning and Sanitation | 0.34 | 0.08 | 0.05 | 25.0% | 13.9% | 55.7% |
| 225001 Consultancy Services- Short term | 1.95 | 0.33 | 0.30 | 16.7% | 15.2% | 91.2% |
| 227001 Travel inland | 3.34 | 1.25 | 1.19 | 37.5% | 35.6% | 94.9% |
| 227002 Travel abroad | 2.34 | 1.37 | 1.12 | 58.3% | 48.0% | 82.3% |
| 227003 Carriage, Haulage, Freight and transport hire | 0.04 | 0.01 | 0.01 | 25.0% | 25.0% | 100.0% |
| 227004 Fuel, Lubricants and Oils | 0.63 | 0.24 | 0.24 | 37.5% | 37.5% | 100.0% |
| 228001 Maintenance - Civil | 0.21 | 0.05 | 0.01 | 25.0% | 6.6% | 26.5% |
| 228002 Maintenance - Vehicles | 0.74 | 0.18 | 0.10 | 25.0% | 13.0% | 52.0% |
| 228003 Maintenance – Machinery, Equipment & Furniture | 0.50 | 0.12 | 0.03 | 25.0% | 5.3% | 21.0% |
| Class: Capital Purchases | 3.98 | 1.44 | 0.00 | 36.3% | 0.0% | 0.1% |
| 312101 Non-Residential Buildings | 0.97 | 0.37 | 0.00 | 38.5% | 0.0% | 0.0% |
| 312201 Transport Equipment | 0.93 | 0.25 | 0.00 | 27.1% | 0.0% | 0.0% |
| 312202 Machinery and Equipment | 2.00 | 0.80 | 0.00 | 40.0% | 0.0% | 0.0% |
| 312203 Furniture & Fixtures | 0.08 | 0.02 | 0.00 | 25.0% | 1.9% | 7.5% |
| Class: Arrears | 0.01 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| 321608 General Public Service Pension arrears (Budgeting) | 0.01 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| Total for Vote | 55.79 | 16.45 | 13.37 | 29.5% | 24.0% | 81.2% |

Table V3.3: GoU Releases and Expenditure by Project and Programme*

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|-------------|-------------|-----------------------|--------------------|---------------------|
| Program 1415 Financial Audits | 20.68 | 5.44 | 5.15 | 26.3% | 24.9% | 94.7% |
| <i>Recurrent SubProgrammes</i> | | | | | | |
| 02 Central Government One | 4.49 | 1.20 | 1.03 | 26.7% | 23.0% | 86.3% |
| 03 Central Government Two | 4.79 | 1.25 | 1.23 | 26.1% | 25.6% | 98.4% |
| 04 Local Authorities | 11.39 | 2.99 | 2.89 | 26.3% | 25.3% | 96.4% |
| Program 1416 Value for Money and Specialised Audits | 7.40 | 1.95 | 1.82 | 26.3% | 24.6% | 93.6% |
| <i>Recurrent SubProgrammes</i> | | | | | | |

Vote:131 Auditor General

QUARTER 1: Highlights of Vote Performance

| | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| 05 Value for Money and Specialised Audits | 3.97 | 1.06 | 0.96 | 26.6% | 24.2% | 91.0% |
| 06 Forensic Investigations and Special Audits | 3.43 | 0.89 | 0.86 | 26.0% | 25.1% | 96.7% |
| Program 1417 Support to Audit services | 27.71 | 9.07 | 6.39 | 32.7% | 23.1% | 70.5% |
| <i>Recurrent SubProgrammes</i> | | | | | | |
| 01 Headquarters | 23.74 | 7.62 | 6.39 | 32.1% | 26.9% | 83.9% |
| <i>Development Projects</i> | | | | | | |
| 0362 Support to Office of the Auditor General | 3.98 | 1.44 | 0.00 | 36.3% | 0.0% | 0.1% |
| Total for Vote | 55.79 | 16.45 | 13.37 | 29.5% | 24.0% | 81.2% |

Table V3.4: External Financing Releases and Expenditure by Sub Programme

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|---------------------------------|------------------------|-----------------|--------------|--------------------------|-----------------------|------------------------|
|---------------------------------|------------------------|-----------------|--------------|--------------------------|-----------------------|------------------------|

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

| | | Item | Spent |
|--|---|---------------------------|---------|
| Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced | Management letters for 10 MDAs prepared and approved | 211103 Allowances | 38,164 |
| Audit reports for 21 MDAs, 33 Statutory Authorities and 26 projects prepared and approved | Management letters for 15 Statutory Authorities prepared and approved | 211104 Statutory salaries | 815,113 |
| 2 VFM Studies undertaken. | Management letters for 16 projects prepared and approved | 221003 Staff Training | 15,332 |
| | Audit reports produced for 3 statutory authorities | 227001 Travel inland | 149,942 |
| | Audit reports produced for 2 projects | 227002 Travel abroad | 16,385 |
| | 2 VFM pre-study reports produced | | |
| | 3 months' Salary for 60 staff paid | | |

Reasons for Variation in performance

The slight variation is due to the expanded scope of audits which resulted in more resources being allocated to large entities. The remaining management letters shall be produced in Q2.

| | |
|-------------------------------|------------------|
| Total | 1,034,937 |
| Wage Recurrent | 815,113 |
| Non Wage Recurrent | 219,824 |
| AIA | 0 |
| Total For SubProgramme | 1,034,937 |
| Wage Recurrent | 815,113 |
| Non Wage Recurrent | 219,824 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

| | | Item | Spent |
|--|---|---|---------|
| Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced | APMs for 28 MDAs prepared and approved | 211103 Allowances | 44,475 |
| Audit reports for 57 MDAs, 34 Statutory Authorities, 4 PSAs and 73 projects prepared and approved | APMs for 17 Statutory Authorities prepared and approved | 211104 Statutory salaries | 993,370 |
| 2 VFM Studies undertaken. | APMs for 36 Projects prepared and approved | 221003 Staff Training | 15,332 |
| | APMs for 2 PSAs prepared and approved | 225001 Consultancy Services- Short term | 33,333 |
| | Management Letters for 9 PSAs | 227001 Travel inland | 85,207 |
| | 3 months' salary for 64 staff paid | 227002 Travel abroad | 56,152 |

Reasons for Variation in performance

Variation due to delayed processing of management letters which will be done in Q2.

| | |
|--------------------|------------------|
| Total | 1,227,869 |
| Wage Recurrent | 993,370 |
| Non Wage Recurrent | 234,499 |

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|------------------------|---|--|------------------|
| | | AIA | 0 |
| | | Total For SubProgramme | 1,227,869 |
| | | Wage Recurrent | 993,370 |
| | | Non Wage Recurrent | 234,499 |
| | | AIA | 0 |

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

| | | Item | Spent |
|---|---|---|-----------|
| Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2018 produced | OASs for 86 Districts prepared and approved | 211103 Allowances | 184,028 |
| Audit reports for; 121 Districts, 41 Municipal Councils, 13 Regional Referral hospitals, 204 Town councils, 124 LLGs (Divisions) and 280 schools. | OASs for 16 Municipalities prepared and approved | 211104 Statutory salaries | 2,048,673 |
| | OASs for 3 Regional Referral Hospitals prepared and approved | 221003 Staff Training | 15,332 |
| | OASs for 64 Municipal Divisions prepared and approved | 225001 Consultancy Services- Short term | 168,333 |
| | Management letters for 48 districts prepared and approved | 227001 Travel inland | 454,927 |
| | Management letters for 4 Municipalities prepared and approved | 227002 Travel abroad | 15,500 |
| | Management letters for 1 Regional Referral Hospital prepared and approved | | |
| | Audit reports for 118 schools produced and approved | | |
| | 3 months' salary for 155 staff paid | | |

Reasons for Variation in performance

Variation can be attributed to delayed processing of reports from the local governments

| | |
|-------------------------------|------------------|
| Total | 2,886,793 |
| Wage Recurrent | 2,048,673 |
| Non Wage Recurrent | 838,120 |
| AIA | 0 |
| Total For SubProgramme | 2,886,793 |
| Wage Recurrent | 2,048,673 |
| Non Wage Recurrent | 838,120 |
| AIA | 0 |

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | UShs Thousand |
|---|---|--|---------------|
| Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament. | 3 VFM Main studies undertaken | Item | Spent |
| 8 VFM Audit reports and 6 specialized audit reports produced. | Management letters for 4 Specialised/Infrastructure Audits produced | 211103 Allowances | 53,111 |
| Audit reports for 6 MDAs, 16 Statutory Authorities and 18 projects produced. | 3 months' salary for 45 staff paid | 211104 Statutory salaries | 707,620 |
| | | 221003 Staff Training | 15,332 |
| | | 225001 Consultancy Services- Short term | 29,807 |
| | | 227001 Travel inland | 107,639 |
| | | 227002 Travel abroad | 47,262 |

Reasons for Variation in performance

The variation is due to on going statutory audits and the large scope of Value for Money studies being undertaken

| | |
|-------------------------------|----------------|
| Total | 960,771 |
| Wage Recurrent | 707,620 |
| Non Wage Recurrent | 253,151 |
| AIA | 0 |
| Total For SubProgramme | 960,771 |
| Wage Recurrent | 707,620 |
| Non Wage Recurrent | 253,151 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

| | | | |
|--|---|---|--------------|
| In the FY 2018/19, this Sub-Programme will conduct 31 Forensic Investigations, 5 IT Audits and participate in 2 Special Regional Audits. In addition audit reports for 6 MDAs, 30 statutory authorities and 11 projects shall be produced. | Management letters for 3 MDAs prepared and approved | Item | Spent |
| | Management letters for 18 Statutory Authorities prepared and approved | 211103 Allowances | 39,372 |
| | Management letters for 6 projects prepared and approved | 211104 Statutory salaries | 687,626 |
| | Audit reports produced for 3 statutory authorities | 221003 Staff Training | 15,332 |
| | 15 Special Investigations Plans prepared and approved | 225001 Consultancy Services- Short term | 33,333 |
| | 3 IT Audit Plans prepared and approved | 227001 Travel inland | 74,523 |
| | 3 months' salary for 39 staff paid | 227002 Travel abroad | 12,150 |

Reasons for Variation in performance

Variation can be attributed to prolonged audit execution and verification of statutory audits. In addition, delays in processing special audit requests also affected performance

| | |
|-------------------------------|----------------|
| Total | 862,337 |
| Wage Recurrent | 687,626 |
| Non Wage Recurrent | 174,711 |
| AIA | 0 |
| Total For SubProgramme | 862,337 |
| Wage Recurrent | 687,626 |
| Non Wage Recurrent | 174,711 |

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|---|--|--|------------------|
| | | AIA | 0 |
| Program: 17 Support to Audit services | | | |
| <i>Recurrent Programmes</i> | | | |
| Subprogram: 01 Headquarters | | | |
| <i>Outputs Provided</i> | | | |
| Output: 01 Policy, Planning and Strategic Management | | | |
| Outputs are based on effective and efficient strategic planning, Financial management, human resource management and development as well as providing policy guidance for the Office. | Annual Financial statements for FY 2017/18, 2 internal special investigations, Quarterly Progress and Internal Audit reports produced 4 responses to external audit queries prepared Internal policies, manuals, strategies and guidelines reviewed Contracts and MoUs reviewed on behalf of AG and the OAG Legal briefs and opinions for the OAG prepared 3 months' salary and pension payrolls verified by Internal Audit Consolidated Procurement plan for FY 2018/19 submitted to MoFPED and PPDA Contracts and evaluation committee meetings held Board of Survey conducted and Report produced 3 Monthly PDU reports submitted to PPDA Routine service and maintenance of all IT and Transport equipment; civil and electrical maintenance undertaken Payment of 3 months' security allowances, cleaning and utility bills 1 quarterly branch maintenance visit undertaken and 1 quarterly IT report produced 1240 backlog reports reproduced and disseminated 930 backlog reports for Lower local governments archived PAC Technical updates attended by Department of Parliamentary Liaison Report leaflets for 8 performance audit reports produced by PR Unit Intranet launched and rolled out 1 lot of IEC material procured 1 OAG information flyer published 3 months' subscription for newspapers and adverts paid PR Unit participated in 3 external exhibitions Briefs and Audit verification reports produced | Item | Spent |
| | | 211103 Allowances | 310,005 |
| | | 211104 Statutory salaries | 1,253,667 |
| | | 212101 Social Security Contributions | 758,676 |
| | | 212102 Pension for General Civil Service | 161,251 |
| | | 213001 Medical expenses (To employees) | 1,031,964 |
| | | 213002 Incapacity, death benefits and funeral expenses | 14,004 |
| | | 221001 Advertising and Public Relations | 16,209 |
| | | 221002 Workshops and Seminars | 167,071 |
| | | 221003 Staff Training | 209,222 |
| | | 221004 Recruitment Expenses | 21,337 |
| | | 221007 Books, Periodicals & Newspapers | 9,654 |
| | | 221008 Computer supplies and Information Technology (IT) | 217,775 |
| | | 221009 Welfare and Entertainment | 106,245 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 26,337 |
| | | 221012 Small Office Equipment | 10,000 |
| | | 221016 IFMS Recurrent costs | 17,930 |
| | | 221017 Subscriptions | 27,043 |
| | | 222001 Telecommunications | 14,646 |
| | | 223004 Guard and Security services | 105,354 |
| | | 223005 Electricity | 120,397 |
| | | 223006 Water | 35,349 |
| | | 224004 Cleaning and Sanitation | 46,825 |
| | | 225001 Consultancy Services- Short term | 32,227 |
| | | 227001 Travel inland | 317,468 |
| | | 227002 Travel abroad | 977,546 |
| | | 227003 Carriage, Haulage, Freight and transport hire | 10,000 |
| | | 227004 Fuel, Lubricants and Oils | 236,420 |
| | | 228001 Maintenance - Civil | 14,197 |
| | | 228002 Maintenance - Vehicles | 95,959 |
| | | 228003 Maintenance – Machinery, Equipment & Furniture | 26,202 |

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Technical support given to Parliamentary sessions during discussion of audit reports
 Database on status of audit reports discussions updated
 9 stakeholder engagement workshops held
 Internal Audit Manual developed and approved
 3 Months' staff salaries paid and 15% NSSF contribution remitted
 All staff training activities managed
 15 staff promoted and 4 new staff recruited
 100 audits outsourced
 5 audit directorates supported in the implementation of audit manuals

Reasons for Variation in performance

No variation. However several activities are still ongoing

| | |
|-------------------------------|------------------|
| Total | 6,390,979 |
| Wage Recurrent | 1,253,667 |
| Non Wage Recurrent | 5,137,312 |
| AIA | 0 |
| Total For SubProgramme | 6,390,979 |
| Wage Recurrent | 1,253,667 |
| Non Wage Recurrent | 5,137,312 |
| AIA | 0 |

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 78 Purchase of Office and Residential Furniture and Fittings

| Procurement of assorted furniture and fittings for Headquarters and the branch offices. | Specifications for procurement of furniture developed | Item | Spent |
|---|---|-----------------------------|-------|
| | | 312203 Furniture & Fixtures | 1,500 |

Reasons for Variation in performance

No variations

| | |
|-------------------------------|--------------|
| Total | 1,500 |
| GoU Development | 1,500 |
| External Financing | 0 |
| AIA | 0 |
| Total For SubProgramme | 1,500 |
| GoU Development | 1,500 |
| External Financing | 0 |
| AIA | 0 |

| | |
|--------------------|-------------------|
| GRAND TOTAL | 13,365,186 |
| Wage Recurrent | 6,506,070 |
| Non Wage Recurrent | 6,857,616 |
| GoU Development | 1,500 |

Vote:131

 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

| | |
|--------------------|---|
| External Financing | 0 |
| AIA | 0 |

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

| | | Item | Spent |
|---|---|---------------------------|---------|
| Management letters for 11 MDAs prepared and approved | Management letters for 10 MDAs prepared and approved | 211103 Allowances | 38,164 |
| Management letters for 17 Statutory Authorities prepared and approved | Management letters for 15 Statutory Authorities prepared and approved | 211104 Statutory salaries | 815,113 |
| Management letters for 13 projects prepared and approved | Management letters for 16 projects prepared and approved | 221003 Staff Training | 15,332 |
| Pre-study reports for the 2 VFM audits produced and approved | Audit reports produced for 3 statutory authorities | 227001 Travel inland | 149,942 |
| Salary for 59 staff paid | Audit reports produced for 2 projects | 227002 Travel abroad | 16,385 |
| 3 months 10% NSSF for 59 staff paid | 2 VFM pre-study reports produced | | |
| | 3 months' Salary for 60 staff paid | | |

Reasons for Variation in performance

The slight variation is due to the expanded scope of audits which resulted in more resources being allocated to large entities. The remaining management letters shall be produced in Q2.

| | |
|-------------------------------|------------------|
| Total | 1,034,937 |
| Wage Recurrent | 815,113 |
| Non Wage Recurrent | 219,824 |
| AIA | 0 |
| Total For SubProgramme | 1,034,937 |
| Wage Recurrent | 815,113 |
| Non Wage Recurrent | 219,824 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|---|---|------------------|
| Management letters for 29 MDAs prepared and approved | APMs for 28 MDAs prepared and approved | Item | Spent |
| | APMs for 17 Statutory Authorities prepared and approved | 211103 Allowances | 44,475 |
| Management letters for 17 Statutory Authorities prepared and approved | APMs for 36 Projects prepared and approved | 211104 Statutory salaries | 993,370 |
| | APMs for 2 PSAs prepared and approved | 221003 Staff Training | 15,332 |
| Management letters for 37 projects prepared and approved | Management Letters for 9 PSAs | 225001 Consultancy Services- Short term | 33,333 |
| | 3 months' salary for 64 staff paid | 227001 Travel inland | 85,207 |
| Management letters for 4 PSAs prepared and approved | | 227002 Travel abroad | 56,152 |
| Pre-study reports for the 2 VFM audits produced and approved | | | |
| Salary for 65 staff paid | | | |
| 3 months 10% NSSF for 65 staff paid | | | |

Reasons for Variation in performance

Variation due to delayed processing of management letters which will be done in Q2.

| | |
|-------------------------------|------------------|
| Total | 1,227,869 |
| Wage Recurrent | 993,370 |
| Non Wage Recurrent | 234,499 |
| AIA | 0 |
| Total For SubProgramme | 1,227,869 |
| Wage Recurrent | 993,370 |
| Non Wage Recurrent | 234,499 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|---|---|------------------|
| APMs for 121 Districts prepared and approved | OASs for 86 Districts prepared and approved | Item | Spent |
| | | 211103 Allowances | 184,028 |
| APMs for 41 Municipalities prepared and approved | OASs for 16 Municipalities prepared and approved | 211104 Statutory salaries | 2,048,673 |
| | OASs for 3 Regional Referral Hospitals prepared and approved | 221003 Staff Training | 15,332 |
| APMs for 13 Regional Referral Hospitals prepared and approved | OASs for 64 Municipal Divisions prepared and approved | 225001 Consultancy Services- Short term | 168,333 |
| | Management letters for 48 districts prepared and approved | 227001 Travel inland | 454,927 |
| APMs for 204 Town Councils prepared and approved | Management letters for 4 Municipalities prepared and approved | 227002 Travel abroad | 15,500 |
| APMs for 124 Sub-Counties and Municipal Divisions prepared and approved | Management letters for 1 Regional Referral Hospital prepared and approved | | |
| | Audit reports for 118 schools produced and approved | | |
| 3 months salary for 147 staff paid | 3 months' salary for 155 staff paid | | |
| 3 months NSSF for 147 staff paid | | | |

Reasons for Variation in performance

Variation can be attributed to delayed processing of reports from the local governments

| | |
|-------------------------------|------------------|
| Total | 2,886,793 |
| Wage Recurrent | 2,048,673 |
| Non Wage Recurrent | 838,120 |
| AIA | 0 |
| Total For SubProgramme | 2,886,793 |
| Wage Recurrent | 2,048,673 |
| Non Wage Recurrent | 838,120 |
| AIA | 0 |

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|---|---|------------------|
| Pre-study reports for the 8 VFM audits produced and approved | 3 VFM Main studies undertaken | Item | Spent |
| | Management letters for 4 Specialised/Infrastructure Audits produced | 211103 Allowances | 53,111 |
| APMs for 6 specialised audits produced | 3 months' salary for 45 staff paid | 211104 Statutory salaries | 707,620 |
| Management letters for 3 MDAs prepared and approved | | 221003 Staff Training | 15,332 |
| | | 225001 Consultancy Services- Short term | 29,807 |
| Management letters for 8 Statutory Authorities prepared and approved | | 227001 Travel inland | 107,639 |
| | | 227002 Travel abroad | 47,262 |
| Management letters for 9 projects prepared and approved | | | |
| 3 months salary for 48 staff paid | | | |
| 3 months 10% NSSF employer's contribution paid | | | |

Reasons for Variation in performance

The variation is due to on going statutory audits and the large scope of Value for Money studies being undertaken

| | |
|-------------------------------|----------------|
| Total | 960,772 |
| Wage Recurrent | 707,620 |
| Non Wage Recurrent | 253,151 |
| AIA | 0 |
| Total For SubProgramme | 960,772 |
| Wage Recurrent | 707,620 |
| Non Wage Recurrent | 253,151 |
| AIA | 0 |

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|---|---|---|------------------|
| 10 Special Investigations Plans prepared and approved | Management letters for 3 MDAs prepared and approved | Item | Spent |
| | | 211103 Allowances | 39,372 |
| 5 IT Audit Plans prepared and approved | Management letters for 18 Statutory Authorities prepared and approved | 211104 Statutory salaries | 687,626 |
| 2 regional audit plans produced | Management letters for 6 projects prepared and approved | 221003 Staff Training | 15,332 |
| | Audit reports produced for 3 statutory authorities | 225001 Consultancy Services- Short term | 33,333 |
| Management letters for 3 MDAs prepared and approved | 15 Special Investigations Plans prepared and approved | 227001 Travel inland | 74,523 |
| | | 227002 Travel abroad | 12,150 |
| Management letters for 15 Statutory Authorities prepared and approved | 3 IT Audit Plans prepared and approved | | |
| | 3 months' salary for 39 staff paid | | |
| Management letters for 6 projects prepared and approved | | | |
| Management letters for 2 regional audits produced | | | |
| 10 special investigations management letters produced | | | |
| 10 Special Investigations Reports produced | | | |
| 3 months salary for 51 staff paid | | | |
| 3 months 10% NSSF employer contribution for 41 staff paid | | | |

Reasons for Variation in performance

Variation can be attributed to prolonged audit execution and verification of statutory audits. In addition, delays in processing special audit requests also affected performance

| | |
|-------------------------------|----------------|
| Total | 862,337 |
| Wage Recurrent | 687,626 |
| Non Wage Recurrent | 174,711 |
| AIA | 0 |
| Total For SubProgramme | 862,337 |
| Wage Recurrent | 687,626 |
| Non Wage Recurrent | 174,711 |
| AIA | 0 |

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

| Annual Financial Statements for FY ended 30th June 2018 produced and submitted | Annual Financial statements for FY 2017/18, 2 internal special investigations, Quarterly Progress and Internal Audit reports produced | Item | Spent |
|--|---|--------------------------------------|-----------|
| Asset register updated as at 30th June 2018 | | 211103 Allowances | 310,005 |
| Internal Audit and Q4 FY 2017/18 progress reports produced | 4 responses to external audit queries prepared | 211104 Statutory salaries | 1,253,667 |
| | | 212101 Social Security Contributions | 758,676 |

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| | | | |
|--|--|--|-----------|
| 3 months utility bills paid | Internal policies, manuals, strategies and guidelines reviewed | 212102 Pension for General Civil Service | 161,251 |
| Transport equipment maintained | Contracts and MoUs reviewed on behalf of AG and the OAG | 213001 Medical expenses (To employees) | 1,031,964 |
| Audit Impact tracking mechanisms established | Legal briefs and opinions for the OAG prepared | 213002 Incapacity, death benefits and funeral expenses | 14,004 |
| 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced | 3 months' salary and pension payrolls verified by Internal Audit | 221001 Advertising and Public Relations | 16,209 |
| 3 monthly reports on Procurement & Disposal produced | Consolidated Procurement plan for FY 2018/19 submitted to MoFPED and PPDA | 221002 Workshops and Seminars | 167,071 |
| 2 procurement adverts published | Contracts and evaluation committee meetings held | 221003 Staff Training | 209,222 |
| Maintenance of all equipment, Internet, data and Closed User Group services | Board of Survey conducted and Report produced | 221004 Recruitment Expenses | 21,337 |
| LLG reports processed and disseminated | 3 Monthly PDU reports submitted to PPDA | 221007 Books, Periodicals & Newspapers | 9,654 |
| Outsourcing Evaluation reports prepared | Routine service and maintenance of all IT and Transport equipment; civil and electrical maintenance undertaken | 221008 Computer supplies and Information Technology (IT) | 217,775 |
| OAG Perception survey conducted | Payment of 3 months' security allowances, cleaning and utility bills | 221009 Welfare and Entertainment | 106,245 |
| Job evaluation undertaken | 1 quarterly branch maintenance visit undertaken and 1 quarterly IT report produced | 221011 Printing, Stationery, Photocopying and Binding | 26,337 |
| OAG Communication Policy revised | 1240 backlog reports reproduced and disseminated | 221012 Small Office Equipment | 10,000 |
| International engagements undertaken/attended | 930 backlog reports for Lower local governments archived | 221016 IFMS Recurrent costs | 17,930 |
| 1 Information Flyer produced | PAC Technical updates attended by Department of Parliamentary Liaison | 221017 Subscriptions | 27,043 |
| 3 months subscription for adverts and newspapers paid | Report leaflets for 8 performance audit reports produced by PR Unit | 222001 Telecommunications | 14,646 |
| Technical support provided to audit staff | Intranet launched and rolled out | 223004 Guard and Security services | 105,354 |
| 15 quality assurance pre-issuance review reports issued | 1 lot of IEC material procured | 223005 Electricity | 120,397 |
| Quality control manual finalised and approved | 1 OAG information flyer published | 223006 Water | 35,349 |
| 1 Parliamentary committees' sensitisation/feedback workshop held | 3 months' subscription for newspapers and adverts paid | 224004 Cleaning and Sanitation | 46,825 |
| Database on AG's reports discussed in Parliament updated | PR Unit participated in 3 external exhibitions | 225001 Consultancy Services- Short term | 32,227 |
| Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports. | Briefs and Audit verification reports produced | 227001 Travel inland | 317,468 |
| Report on recommendations emanating from AG's report adopted by oversight committees produced | Technical support given to Parliamentary sessions during discussion of audit reports | 227002 Travel abroad | 977,546 |
| Finalization, review and approval internal of audit manual | Database on status of audit reports discussions updated | 227003 Carriage, Haulage, Freight and transport hire | 10,000 |
| 4 special investigation reports by Internal Audit produced | 9 stakeholder engagement workshops held | 227004 Fuel, Lubricants and Oils | 236,420 |
| Legal briefs for the OAG prepared | Internal Audit Manual developed and approved | 228001 Maintenance - Civil | 14,197 |
| OAG chambers inspected and Practicing Certificates renewed | 3 Months' staff salaries paid and 15% NSSF contribution remitted | 228002 Maintenance - Vehicles | 95,959 |
| Contracts drafted and reviewed on behalf of the OAG | All staff training activities managed | 228003 Maintenance – Machinery, Equipment & Furniture | 26,202 |
| OAG represented in courts of law and other legal forums | 15 staff promoted and 4 new staff recruited | | |
| Provisions of Constitution and NAA 2008 on mandate of AG and OAG reviewed | 100 audits outsourced | | |
| Staff salaries and 10% NSSF employer contribution paid | 5 audit directorates supported in the implementation of audit manuals | | |
| Staff Insurance schemes managed | | | |
| Consolidated procurement and Disposal Plan for 2018/2019 prepared and submitted | | | |
| Prequalification list for 2018/19 produced | | | |
| Stakeholder engagement activities managed | | | |

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|----------------------------|------------------------------------|---|------------------|
|----------------------------|------------------------------------|---|------------------|

Reasons for Variation in performance

No variation. However several activities are still ongoing

| | |
|-------------------------------|------------------|
| Total | 6,390,979 |
| Wage Recurrent | 1,253,667 |
| Non Wage Recurrent | 5,137,312 |
| AIA | 0 |
| Total For SubProgramme | 6,390,979 |
| Wage Recurrent | 1,253,667 |
| Non Wage Recurrent | 5,137,312 |
| AIA | 0 |

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

| | Item | Spent |
|--|---|-------|
| Routine repair and maintenance of office buildings carried out | Routine repair and maintenance of office buildings carried out AC, generator, lifts, CCTV, Fire extinguishers maintained. | |
| AC, generator, lifts, CCTV, Fire extinguishers maintained | Land acquisition plans developed | |
| Power back-up system installed for Mbarara branch and Soroti branch. | | |

Reasons for Variation in performance

No variation observed. Awaiting approval of land acquisition plan.

| | |
|--------------------|----------|
| Total | 0 |
| GoU Development | 0 |
| External Financing | 0 |
| AIA | 0 |

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

| | Item | Spent |
|---|---|-------|
| Specifications for procurement of 5 vehicles prepared | Specifications for procurement of 4 vehicles prepared | |
| 2 motor vehicles procured | | |
| Taxes on vehicles paid | | |

Reasons for Variation in performance

Delayed submission of specifications

| | |
|--------------------|----------|
| Total | 0 |
| GoU Development | 0 |
| External Financing | 0 |
| AIA | 0 |

Output: 76 Purchase of Office and ICT Equipment, including Software

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand |
|--|---|---|-------------------|
| Annual renewal of theTeamMate Audit Management System license (200 users) | Specifications for VSCAN equipment developed | Item | Spent |
| Maintenance of Data Center at Audit House, CCTV and Access Control systems and Multi-Functional Printers at Audit House and Branch Offices | | | |
| Procurement of E-mail Gateway | | | |
| Procurement of 3 Desktops | | | |
| Procurement of VSCAN Equipment | | | |
| Reasons for Variation in performance | | | |
| Delayed submission of specifications | | | |
| | | Total | 0 |
| | | GoU Development | 0 |
| | | External Financing | 0 |
| | | AIA | 0 |
| Output: 78 Purchase of Office and Residential Furniture and Fittings | | | |
| Specifications for procurement of furniture developed | Specifications for procurement of furniture developed | Item | Spent |
| | | 312203 Furniture & Fixtures | 1,500 |
| Reasons for Variation in performance | | | |
| No variations | | | |
| | | Total | 1,500 |
| | | GoU Development | 1,500 |
| | | External Financing | 0 |
| | | AIA | 0 |
| | | Total For SubProgramme | 1,500 |
| | | GoU Development | 1,500 |
| | | External Financing | 0 |
| | | AIA | 0 |
| GRAND TOTAL | | | 13,365,186 |
| Wage Recurrent | | | 6,506,070 |
| Non Wage Recurrent | | | 6,857,616 |
| GoU Development | | | 1,500 |
| External Financing | | | 0 |
| AIA | | | 0 |

Vote:131 Auditor General**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | |
|-----------------------|--|---|--|--|
|-----------------------|--|---|--|--|

Program: 15 Financial Audits*Recurrent Programmes***Subprogram: 02 Central Government One***Outputs Provided***Output: 01 Financial Audits**

| | Item | Balance b/f | New Funds | Total |
|--|---------------------------|---------------------------------|------------------|----------------|
| Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced | 211103 Allowances | 6,310 | 0 | 6,310 |
| Audit reports for 21 MDAs produced | 211104 Statutory salaries | 157,353 | 0 | 157,353 |
| Audit reports for 33 Statutory Authorities produced | 227001 Travel inland | 485 | 0 | 485 |
| | Total | 164,148 | 0 | 164,148 |
| Audit reports for 26 projects produced | | <i>Wage Recurrent</i> 157,353 | <i>0</i> | <i>157,353</i> |
| Main study reports for 2 VFM audits produced | | <i>Non Wage Recurrent</i> 6,795 | <i>0</i> | <i>6,795</i> |
| | | <i>AIA</i> 0 | <i>0</i> | <i>0</i> |

Management letters for 10 MDAs prepared and approved

Management letters for 16 Statutory Authorities prepared and approved

Management letters for 13 projects prepared and approved

Salary for 59 staff paid

Gratuity for 4 staff paid

3 months 10% NSSF for 59 staff paid

Vote:131 Auditor General**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | |
|-----------------------|--|---|--|--|
|-----------------------|--|---|--|--|

Subprogram: 03 Central Government Two*Outputs Provided***Output: 01 Financial Audits**

| | Item | Balance b/f | New Funds | Total |
|--|---------------------------|------------------------------|------------------|---------------|
| Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced | 211104 Statutory salaries | 20,000 | 0 | 20,000 |
| Audit reports for 57 MDAs produced | | Total 20,000 | 0 | 20,000 |
| Audit reports for 34 Statutory Authorities produced | | <i>Wage Recurrent</i> 20,000 | 0 | <i>20,000</i> |
| Audit reports for 73 projects produced | | <i>Non Wage Recurrent</i> 0 | 0 | <i>0</i> |
| Audit reports for 4 PSAs produced | | <i>AIA</i> 0 | 0 | <i>0</i> |
| Main study reports for 2 VFM audits produced | | | | |
| Management letters for 57 MDAs prepared and approved | | | | |
| Management letters for 34 Statutory Authorities prepared and approved | | | | |
| Management letters for 73 projects prepared and approved | | | | |
| Salary for 65 staff paid | | | | |
| Gratuity for 4 staff paid | | | | |
| 3 months 10% NSSF for 65 staff paid | | | | |

Subprogram: 04 Local Authorities*Outputs Provided***Output: 01 Financial Audits**

| | Item | Balance b/f | New Funds | Total |
|--|---------------------------|----------------------------------|------------------|----------------|
| Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2016 produced. | 211103 Allowances | 16,295 | 0 | 16,295 |
| OAS for 35 districts produced | | | | |
| Management letters for 73 districts produced | 211104 Statutory salaries | 90,000 | 0 | 90,000 |
| OAS for 25 Municipal councils produced | | | | |
| Management letters for 37 Municipalities produced | 227001 Travel inland | 158 | 0 | 158 |
| OAS for 10 Regional Referral hospitals produced | | | | |
| Management letters 12 Regional Referral Hospitals produced | | Total 106,454 | 0 | 106,454 |
| OAS for 60 divisions and LLGs produced | | <i>Wage Recurrent</i> 90,000 | 0 | <i>90,000</i> |
| OAS for 204 Town Councils produced | | <i>Non Wage Recurrent</i> 16,454 | 0 | <i>16,454</i> |
| Management letters for 204 Town Councils produced | | <i>AIA</i> 0 | 0 | <i>0</i> |
| Management letters for 124 LLGS produced | | | | |
| Management letter for 1 project produced | | | | |
| Audit reports for 121 HLGs produced | | | | |
| Audit reports for 41 Municipalities produced | | | | |
| Audit reports for 13 Regional Referral Hospitals produced | | | | |
| Audit reports for 204 Town Councils produced | | | | |
| Audit reports for 124 LLGS produced | | | | |
| Annual gratuity for 7 Contract staff paid | | | | |
| 3 months salary for 147 staff paid | | | | |
| 3 months NSSF for 147 staff paid | | | | |

Development Projects

Vote:131 Auditor General**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) |
|-----------------------|--|---|
|-----------------------|--|---|

Program: 16 Value for Money and Specialised Audits*Recurrent Programmes***Subprogram: 05 Value for Money and Specialised Audits***Outputs Provided***Output: 01 Value for Money Audits**

| | Item | Balance b/f | New Funds | Total |
|---|---|---------------------------|------------------|---------------|
| Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament. | 211103 Allowances | 4,283 | 0 | 4,283 |
| Main study reports for 8 VFM audits produced | 211104 Statutory salaries | 10,000 | 0 | 10,000 |
| Management letters for 2 specialised audits produced | 225001 Consultancy Services- Short term | 28,526 | 0 | 28,526 |
| Audit Reports for 6 Specialised Audits produced | 227001 Travel inland | 52,400 | 0 | 52,400 |
| | Total | 95,208 | 0 | 95,208 |
| Audit reports for 6 MDAs produced | | Wage Recurrent | 10,000 | 0 |
| Audit reports for 16 Statutory Authorities produced | | Non Wage Recurrent | 85,208 | 0 |
| Audit reports for 18 projects produced | | AIA | 0 | 0 |
| Management letters for 6 MDAs prepared and approved | | | | |
| Management letters for 16 Statutory Authorities prepared and approved | | | | |
| Management letters for 18 projects prepared and approved | | | | |
| 3 months salary for 45 staff paid | | | | |
| 3 months 10% NSSF employer's contribution paid | | | | |
| Annual gratuity for 5 staff paid | | | | |

Vote:131 Auditor General**QUARTER 2: Revised Workplan**

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) |
|-----------------------|--|---|
|-----------------------|--|---|

Subprogram: 06 Forensic Investigations and Special Audits*Outputs Provided***Output: 01 Value for Money Audits**

| | Item | Balance b/f | New Funds | Total |
|---|---------------------------|---------------------------|------------------|--------------|
| 10 Special Investigations Plans prepared and approved | | | | |
| 10 Special Investigations Management Letters produced | 211103 Allowances | 911 | 0 | 911 |
| 10 Special Investigations Reports produced | 211104 Statutory salaries | 20,000 | 0 | 20,000 |
| | 227001 Travel inland | 8,404 | 0 | 8,404 |
| 5 IT Audit Management Letters produced | | Total | 29,315 | 0 |
| 5 IT Audit Reports produced | | Wage Recurrent | 20,000 | 0 |
| 2 regional audit reports produced | | Non Wage Recurrent | 9,315 | 0 |
| Audit reports for 6 MDAs produced | | AIA | 0 | 0 |
| Audit reports for 27 Statutory Authorities produced | | | | |
| Audit reports for 11 projects produced | | | | |
| Management letters for 3 MDAs prepared and approved | | | | |
| Management letters for 15 Statutory Authorities prepared and approved | | | | |
| Management letters for 5 projects prepared and approved | | | | |
| 3 months salary for 51 staff paid | | | | |
| Annual gratuity for 4 contract staff paid | | | | |
| 3 months 10% NSSF employer contribution for 39 staff paid | | | | |

*Development Projects***Program: 17 Support to Audit services***Recurrent Programmes*

Vote:131 Auditor General

QUARTER 2: Revised Workplan

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) |
|-----------------------|--|---|
|-----------------------|--|---|

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------------|------------------|------------------|
| Annual Report of the AG for the financial year ended 30th June 2018 produced and submitted to Parliament | 211104 Statutory salaries | 138,963 | 0 | 138,963 |
| Press conference on submission of the AG's annual Report held | 212102 Pension for General Civil Service | 24,251 | 0 | 24,251 |
| Board of survey for FY ended 30th June 2018 held | 213001 Medical expenses (To employees) | 377,286 | 0 | 377,286 |
| 25 staff recruited and 13 staff promoted to fill vacant posts | 221002 Workshops and Seminars | 83,290 | 0 | 83,290 |
| Planning workshop and Budget Conference for FY 2019/20 held | 221009 Welfare and Entertainment | 6,376 | 0 | 6,376 |
| Budget Framework Paper for FY 2019/20 produced | 221011 Printing, Stationery, Photocopying and Binding | 87,277 | 0 | 87,277 |
| Q1 FY 2018/19 progress reports produced | 221016 IFMS Recurrent costs | 70 | 0 | 70 |
| Average market price data bank developed | 221017 Subscriptions | 6,199 | 0 | 6,199 |
| 3 months utility bills paid | 224004 Cleaning and Sanitation | 37,175 | 0 | 37,175 |
| Transport equipment maintained | 227001 Travel inland | 2,220 | 0 | 2,220 |
| Site visits for Arua office held | 227002 Travel abroad | 241,138 | 0 | 241,138 |
| 8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced | 228001 Maintenance - Civil | 39,430 | 0 | 39,430 |
| 3 monthly reports on Procurement & Disposal submitted to PPDA | 228002 Maintenance - Vehicles | 88,631 | 0 | 88,631 |
| 1 Procurement advert placed in the newspapers | 228003 Maintenance – Machinery, Equipment & Furniture | 98,374 | 0 | 98,374 |
| System for tracking MoUs developed | Total | 1,230,679 | 0 | 1,230,679 |
| International engagements undertaken/attended | <i>Wage Recurrent</i> | <i>138,963</i> | <i>0</i> | <i>138,963</i> |
| Maintenance of equipment, internet, date and CUG services | <i>Non Wage Recurrent</i> | <i>1,091,716</i> | <i>0</i> | <i>1,091,716</i> |
| Team Mate annual license renewed | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| Outsourcing evaluation reports produced | | | | |
| Resource Centre equipped with knowledge material | | | | |
| OAG promotional materials procured | | | | |
| 1 Information Flyer produced | | | | |
| 3 months subscription for adverts and newspapers and to international bodies paid | | | | |
| Technical support provided to audit staff | | | | |
| 15 quality assurance reports issued on pre-issuance reviews | | | | |
| Database on status of audit reports submitted to Parliament and recommendations adopted updated | | | | |
| Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports. | | | | |
| Report on recommendations emanating from AG's report adopted by Parliament produced | | | | |
| 4 special investigation reports by Internal Audit produced | | | | |
| CSR activities implemented | | | | |
| Intranet finalized and launched | | | | |
| Legal briefs for the OAG prepared | | | | |
| Contracts drafted and reviewed for the OAG | | | | |
| OAG represented in courts of law and other legal forums | | | | |
| Staff salaries and 10% NSSF contribution paid | | | | |
| HR guidelines revised | | | | |
| Health and Group life Insurance schemes managed | | | | |
| Staff prepared for retirement | | | | |

Development Projects

Vote:131 Auditor General

QUARTER 2: Revised Workplan

| <i>US\$ Thousands</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | | |
|---|--|---|------------------|------------------|--|
| Project: 0362 Support to Office of the Auditor General | | | | | |
| <i>Capital Purchases</i> | | | | | |
| Output: 72 Government Buildings and Administrative Infrastructure | | | | | |
| | Item | Balance b/f | New Funds | Total | |
| Routine repair and maintenance of office buildings carried out | 312101 Non-Residential Buildings | 373,000 | 0 | 373,000 | |
| | Total | 373,000 | 0 | 373,000 | |
| 5 acres of land acquired | | <i>GoU Development</i> 373,000 | <i>0</i> | <i>373,000</i> | |
| AC, generator, lifts, CCTV, Fire extinguishers maintained | | <i>External Financing</i> 0 | <i>0</i> | <i>0</i> | |
| Power back-up system installed for Jinja branch, Masaka branch and Fort Portal branch | | <i>AIA</i> 0 | <i>0</i> | <i>0</i> | |
| Fencing of Fort Portal regional office | | | | | |
| Fencing of Gulu regional office | | | | | |
| Output: 75 Purchase of Motor Vehicles and Other Transport Equipment | | | | | |
| | Item | Balance b/f | New Funds | Total | |
| 4 motor vehicles procured | | | | | |
| Taxes on vehicles paid | 312201 Transport Equipment | 250,907 | 0 | 250,907 | |
| | Total | 250,907 | 0 | 250,907 | |
| | | <i>GoU Development</i> 250,907 | <i>0</i> | <i>250,907</i> | |
| | | <i>External Financing</i> 0 | <i>0</i> | <i>0</i> | |
| | | <i>AIA</i> 0 | <i>0</i> | <i>0</i> | |
| Output: 76 Purchase of Office and ICT Equipment, including Software | | | | | |
| | Item | Balance b/f | New Funds | Total | |
| Procurement of 50 laptops | | | | | |
| Procurement of IT parts and accessories | 312202 Machinery and Equipment | 800,000 | 0 | 800,000 | |
| | Total | 800,000 | 0 | 800,000 | |
| Procurement of 3 Routers for IFMS and branch office connectivity | | <i>GoU Development</i> 800,000 | <i>0</i> | <i>800,000</i> | |
| Procurement of 5 small multifunctional printers for AG, AAG/A, AAG/C and their Executive Assistants | | <i>External Financing</i> 0 | <i>0</i> | <i>0</i> | |
| Procurement of 2 LPO printers for Accounts and PDU units | | <i>AIA</i> 0 | <i>0</i> | <i>0</i> | |
| Procurement of reverse proxy server | | | | | |
| Maintenance of IT equipment | | | | | |
| Output: 78 Purchase of Office and Residential Furniture and Fittings | | | | | |
| | Item | Balance b/f | New Funds | Total | |
| Furniture for identified branch offices procured | | | | | |
| | 312203 Furniture & Fixtures | 18,500 | 0 | 18,500 | |
| | Total | 18,500 | 0 | 18,500 | |
| | | <i>GoU Development</i> 18,500 | <i>0</i> | <i>18,500</i> | |
| | | <i>External Financing</i> 0 | <i>0</i> | <i>0</i> | |
| | | <i>AIA</i> 0 | <i>0</i> | <i>0</i> | |
| | GRAND TOTAL | 3,088,212 | 0 | 3,088,212 | |

Vote:131 Auditor General**QUARTER 2: Revised Workplan**

| <i>UShs Thousand</i> | Planned Outputs for the Quarter | Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases) | | | |
|----------------------|--|---|------------------|----------|------------------|
| | | <i>Wage Recurrent</i> | <i>436,316</i> | <i>0</i> | <i>436,316</i> |
| | | <i>Non Wage Recurrent</i> | <i>1,209,489</i> | <i>0</i> | <i>1,209,489</i> |
| | | <i>GoU Development</i> | <i>1,442,407</i> | <i>0</i> | <i>1,442,407</i> |
| | | <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |