

Vote:131 Auditor General

QUARTER 2: 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 Q2	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	13.885	13.885	13.027	50.0%	46.9%	93.8%
Non Wage	24.034	15.364	15.364	12.895	63.9%	53.7%	83.9%
Dev. GoU	3.976	3.328	3.328	0.187	83.7%	4.7%	5.6%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	55.779	32.576	32.576	26.108	58.4%	46.8%	80.1%
Total GoU+Ext Fin (MTEF)	55.779	32.576	32.576	26.108	58.4%	46.8%	80.1%
Arrears	0.011	0.011	0.011	0.000	100.0%	0.0%	0.0%
Total Budget	55.789	32.587	32.587	26.108	58.4%	46.8%	80.1%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	55.789	32.587	32.587	26.108	58.4%	46.8%	80.1%
Total Vote Budget Excluding Arrears	55.779	32.576	32.576	26.108	58.4%	46.8%	80.1%

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	11.05	10.39	53.4%	50.2%	94.0%
Program: 1416 Value for Money and Specialised Audits	7.40	3.97	3.20	53.6%	43.2%	80.6%
Program: 1417 Support to Audit services	27.70	17.56	12.52	63.4%	45.2%	71.3%
Total for Vote	55.78	32.58	26.11	58.4%	46.8%	80.1%

Matters to note in budget execution

Overall variance in budget execution can be attributed to the focus on producing the Annual Report of the Auditor General for FY 2017/18. This meant that several activities were deferred and shall be conducted in the third and fourth quarters. In addition, performance variation is as a result of audits which remained in progress.

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	
0.049 Bn Shs	<i>SubProgram/Project :02 Central Government One</i>
Reason: Unspent balances are due to the busy Q2 schedule during which all efforts are focused on the production of audit reports. In addition, some audits remained in progress and these shall consume the activity based balances in Q3.	

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Items		
41,207,256.000 UShs	211103 Allowances (Inc. Casuals, Temporary)	
	Reason: Funds to be spent after the production of audit reports which was undertaken at the end of Q2. Allowances shall be paid in Q3.	
7,425,860.000 UShs	221003 Staff Training	
	Reason: Due to the busy audit reporting schedule, staff training was not completed. Funds shall be utilised in Q3.	
0.038 Bn Shs	SubProgram/Project :03 Central Government Two	
	Reason: The observed under expenditure can be attributed to audits in progress and the busy audit schedule in Q2. These balances shall be utilised in Q3.	
Items		
37,939,663.000 UShs	211103 Allowances (Inc. Casuals, Temporary)	
	Reason: Allowances shall be paid to staff in Q3 after production of audit reports which was done at the end of Q2.	
0.198 Bn Shs	SubProgram/Project :04 Local Authorities	
	Reason: Variation in absorption is due to the on-going audit of Lower Local Governments which shall be completed in Q3. In addition, some training activities were deferred to Q3.	
Items		
197,895,348.000 UShs	225001 Consultancy Services- Short term	
	Reason: The office schedules to conduct Lower Local Government audits in Q3. These audits shall be completed and funds utilised n Q3.	
Program 1416 Value for Money and Specialised Audits		
0.194 Bn Shs	SubProgram/Project :05 Value for Money and Specialised Audits	
	Reason: Fund balances are due to audits in progress which shall be concluded in Q3.	
Items		
93,614,877.000 UShs	227001 Travel inland	
	Reason: These fund balances are due to audits in progress which shall be utilised in Q3.	
59,768,622.000 UShs	225001 Consultancy Services- Short term	
	Reason: These fund balances are due to VFM and public works audits in progress which shall be utilised in Q3.	
40,260,466.000 UShs	211103 Allowances (Inc. Casuals, Temporary)	
	Reason: Following the production of audit reports at the end of Q2, allowances shall be paid to staff in Q3.	
0.166 Bn Shs	SubProgram/Project :06 Forensic Investigations and Special Audits	
	Reason: The tight audit schedule in Q2 put training and payment of allowances on hold while activity lines remained unspent due to ongoing audit activities.	
Items		
66,666,667.000 UShs	225001 Consultancy Services- Short term	
	Reason: These fund balances can be attributed to audits in progress which shall be subsequently completed in Q3.	
61,662,557.000 UShs	227001 Travel inland	

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Reason: These fund balances can be attributed to audits in progress which shall be subsequently completed in Q3.	
37,783,703.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: These fund balances shall be utilised in Q3 following completion of audits which occurred at the end of Q2.	
Program 1417 Support to Audit services	
1.518 Bn Shs	SubProgram/Project :01 Headquarters
Reason: Concerted efforts towards completion and submission of the Annual Report of the AG which is our core output resulted in several activities being deferred until Q3.	
<i>Items</i>	
652,045,956.000 UShs	227002 Travel abroad
Reason: The fact that all efforts were channeled towards completion of the annual report of the AG meant that travel abroad for various activities was put on hold until Q3.	
377,285,804.000 UShs	213001 Medical expenses (To employees)
Reason: Delayed payment of premium to the Life insurance provider is the reason for unspent funds.	
124,461,966.000 UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Reproduction of individual audit reports is delayed until submission of the annual report of the Auditor General which was done at the end of the Quarter. Funds shall be utilised in Q3.	
109,055,431.000 UShs	221002 Workshops and Seminars
Reason: Due to the focus on finalizing the annual report of the Auditor General, some of the planned workshops were deferred to Q3.	
75,631,020.000 UShs	228002 Maintenance - Vehicles
Reason: Delayed submission of requests due to on-going audits in Q2 resulted in the unspent balances. Funds will be consumed in Q3.	
3.141 Bn Shs	SubProgram/Project :0362 Support to Office of the Auditor General
Reason: The general cause of the variation is delays in the procurement processes at various stages	
<i>Items</i>	
1,800,000,000.000 UShs	312202 Machinery and Equipment
Reason: Planned procurements have been delayed by internal approval processes. Funds shall be utilised in Q3.	
873,000,000.000 UShs	312101 Non-Residential Buildings
Reason: Delayed approval of the land acquisition resulted in the unspent balances. These are to be used in Q3.	
422,735,476.000 UShs	312201 Transport Equipment
Reason: Fund balances have been caused by delays in the procurement process. All balances shall be utilised in Q3.	
44,900,000.000 UShs	312203 Furniture & Fixtures
Reason: Unspent balances can be attributed to procurement delays. Funds shall be spent in Q3.	
(ii) Expenditures in excess of the original approved budget	

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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			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
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 Q2
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 Q2
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			

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Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
Percentage of Corporate Strategy implemented	Percentage	50%	28%
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	65%	63.15%
Level of implementation of Internal and External Audit Recommendations	Percentage	5	81%

Table V2.2: Key Vote Output Indicators*

Programme : 15 Financial Audits			
Sub Programme : 02 Central Government One			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
No. of MDAs audited	Number	33	22
No. of Statutory Authorities audited	Number	79	33
No. of projects audited	Number	55	29
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	100%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	100%	93.28%
Number of reviews and updates to audit manuals/guidelines	Number	100%	
Sub Programme : 03 Central Government Two			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
No. of MDAs audited	Number	57	57
No. of Statutory Authorities audited	Number	34	48
No. of projects audited	Number	77	51
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	92.86%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	100%	91.67%
Number of reviews and updates to audit manuals/guidelines	Number	100%	
Sub Programme : 04 Local Authorities			

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KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
No. of Higher Local Governments audited	Number	379	164
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	404	
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	43.27%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage		90.85%
Programme : 16 Value for Money and Specialised Audits			
Sub Programme : 05 Value for Money and Specialised Audits			
KeyOutputPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q2
No. of Value for Money Audits conducted	Number	18	11
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%	91.67%
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 Q2
No. of Forensic Investigations and Special audits conducted	Number	38	43
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%
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 Q2
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accommodated	Percentage	100%	100%

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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 Q2
Proportion of vehicles and motorcycles in good condition	Ratio	4	

Performance highlights for the Quarter

During the quarter, the office was able to comply with the Statutory reporting requirement to submit the Annual Report of the Auditor General to Parliament by 31st December 2018. As at the end of Q2, the office had undertaken a total of 854 financial audits, 11 Value for money audits, 18 specialised audits, 43 forensic investigations and special audits and participated in 3 regional audits. The Financial audit reports comprise; 519 Local Authorities, 92 MDAs, 109 Projects, and 134 Statutory Authorities. The office achieved 100% dissemination of all audit reports to stakeholders in January 2019.

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	11.05	10.39	53.4%	50.2%	94.0%
<i>Class: Outputs Provided</i>	<i>20.68</i>	<i>11.05</i>	<i>10.39</i>	<i>53.4%</i>	<i>50.2%</i>	<i>94.0%</i>
141501 Financial Audits	20.68	11.05	10.39	53.4%	50.2%	94.0%
Program 1416 Value for Money and Specialised Audits	7.40	3.97	3.20	53.6%	43.2%	80.6%
<i>Class: Outputs Provided</i>	<i>7.40</i>	<i>3.97</i>	<i>3.20</i>	<i>53.6%</i>	<i>43.2%</i>	<i>80.6%</i>
141601 Value for Money Audits	7.40	3.97	3.20	53.6%	43.2%	80.6%
Program 1417 Support to Audit services	27.71	17.57	12.52	63.4%	45.2%	71.3%
<i>Class: Outputs Provided</i>	<i>23.73</i>	<i>14.24</i>	<i>12.33</i>	<i>60.0%</i>	<i>52.0%</i>	<i>86.6%</i>
141701 Policy, Planning and Strategic Management	23.73	14.24	12.33	60.0%	52.0%	86.6%
<i>Class: Capital Purchases</i>	<i>3.98</i>	<i>3.33</i>	<i>0.19</i>	<i>83.7%</i>	<i>4.7%</i>	<i>5.6%</i>
141772 Government Buildings and Administrative Infrastructure	0.97	0.87	0.00	90.0%	0.0%	0.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.93	0.59	0.17	64.2%	18.6%	28.9%
141776 Purchase of Office and ICT Equipment, including Software	2.00	1.80	0.00	90.0%	0.0%	0.0%
141778 Purchase of Office and Residential Furniture and Fittings	0.08	0.06	0.02	75.0%	18.9%	25.2%
<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	32.59	26.11	58.4%	46.8%	80.1%

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

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	51.80	29.26	25.92	56.5%	50.0%	88.6%
211103 Allowances (Inc. Casuals, Temporary)	1.65	1.24	1.08	75.0%	65.5%	87.3%
211104 Statutory salaries	27.77	13.88	13.03	50.0%	46.9%	93.8%
212101 Social Security Contributions	3.03	1.52	1.46	50.0%	48.2%	96.5%
212102 Pension for General Civil Service	0.74	0.37	0.32	50.0%	43.2%	86.3%
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	0.03	0.03	50.0%	50.0%	100.0%
213004 Gratuity Expenses	1.37	1.37	1.37	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.06	0.03	0.03	50.0%	46.2%	92.4%
221002 Workshops and Seminars	0.67	0.50	0.39	75.0%	58.7%	78.2%
221003 Staff Training	0.50	0.39	0.37	78.0%	73.8%	94.6%
221004 Recruitment Expenses	0.06	0.04	0.04	66.7%	58.7%	88.1%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	50.0%	100.0%
221008 Computer supplies and Information Technology (IT)	1.74	0.44	0.42	25.0%	24.3%	97.3%
221009 Welfare and Entertainment	0.68	0.23	0.23	33.3%	33.3%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.57	0.28	0.16	50.0%	28.1%	56.2%
221012 Small Office Equipment	0.04	0.02	0.02	50.0%	50.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	49.9%	99.9%
221017 Subscriptions	0.13	0.07	0.07	50.0%	50.0%	100.0%
222001 Telecommunications	0.06	0.03	0.02	50.0%	34.7%	69.3%
223004 Guard and Security services	0.42	0.21	0.21	50.0%	50.0%	100.0%
223005 Electricity	0.48	0.24	0.24	50.0%	50.0%	100.0%
223006 Water	0.14	0.07	0.07	50.0%	50.0%	100.0%
224004 Cleaning and Sanitation	0.34	0.17	0.12	50.0%	34.6%	69.1%
225001 Consultancy Services- Short term	1.95	0.98	0.61	50.0%	31.0%	62.0%
227001 Travel inland	3.34	2.51	2.25	75.0%	67.3%	89.7%
227002 Travel abroad	2.34	1.95	1.29	83.3%	55.0%	66.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.02	0.02	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	0.63	0.47	0.46	75.0%	73.1%	97.5%
228001 Maintenance - Civil	0.21	0.11	0.03	50.0%	16.2%	32.4%
228002 Maintenance - Vehicles	0.74	0.37	0.29	50.0%	39.8%	79.5%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.25	0.21	50.0%	41.2%	82.4%
Class: Capital Purchases	3.98	3.33	0.19	83.7%	4.7%	5.6%
312101 Non-Residential Buildings	0.97	0.87	0.00	90.0%	0.0%	0.0%
312201 Transport Equipment	0.93	0.59	0.17	64.2%	18.6%	28.9%
312202 Machinery and Equipment	2.00	1.80	0.00	90.0%	0.0%	0.0%
312203 Furniture & Fixtures	0.08	0.06	0.02	75.0%	18.9%	25.2%
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	32.59	26.11	58.4%	46.8%	80.1%

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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	11.05	10.39	53.4%	50.2%	94.0%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.49	2.39	2.17	53.2%	48.2%	90.5%
03 Central Government Two	4.79	2.51	2.34	52.4%	48.8%	93.0%
04 Local Authorities	11.39	6.15	5.89	54.0%	51.7%	95.7%
Program 1416 Value for Money and Specialised Audits	7.40	3.97	3.20	53.6%	43.2%	80.6%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	3.97	2.15	1.76	54.3%	44.4%	81.7%
06 Forensic Investigations and Special Audits	3.43	1.81	1.44	52.8%	41.9%	79.3%
Program 1417 Support to Audit services	27.71	17.57	12.52	63.4%	45.2%	71.3%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	23.74	14.24	12.33	60.0%	52.0%	86.6%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	3.98	3.33	0.19	83.7%	4.7%	5.6%
Total for Vote	55.79	32.59	26.11	58.4%	46.8%	80.1%

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
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QUARTER 2: 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
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
Audit reports for 21 MDAs, 33 Statutory Authorities and 26 projects prepared and approved	Management letters for 22 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	47,741
2 VFM Studies undertaken.	Management letters for 33 Statutory Authorities prepared and approved	211104 Statutory salaries	1,796,671
	Management letters for 29 projects prepared and approved	221003 Staff Training	23,239
	2 VFM pre-study reports produced	227001 Travel inland	270,254
	Audit reports produced for 22 MDAs	227002 Travel abroad	27,308
	Audit reports produced for 33 statutory authorities		
	Audit reports produced for 29 projects		
	2 VFM main study reports produced and approved		
	6 months' Salary for 60 staff paid		
	Gratuity for 4 contract staff paid		

Reasons for Variation in performance

Additional backlog audits were undertaken and reports produced this year.

Total	2,165,213
Wage Recurrent	1,796,671
Non Wage Recurrent	368,542
AIA	0
Total For SubProgramme	2,165,213
Wage Recurrent	1,796,671
Non Wage Recurrent	368,542
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

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QUARTER 2: 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 on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
Audit reports for 57 MDAs, 34 Statutory Authorities, 4 PSAs and 73 projects prepared and approved	APMs for 67 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	51,010
2 VFM Studies undertaken.	APMs for 48 Statutory Authorities prepared and approved	211104 Statutory salaries	1,926,740
	APMs for 62 Projects prepared and approved	221003 Staff Training	25,706
	APMs for 2 PSAs prepared and approved	225001 Consultancy Services- Short term	100,000
		227001 Travel inland	150,434
		227002 Travel abroad	81,641
	Management letters for 57 MDAs produced and approved		
	Management letter for 48 statutory authorities produced and approved		
	Management letters for 51 projects prepared and approved		
	Management Letters for 9 PSAs produced		
	Audit reports produced for 57 MDAs		
	Audit reports produced for 48 statutory authorities		
	Audit reports produced for 51 projects		
	2 VFM Main study reports produced		
	6 months' salary for 64 staff paid		
	Gratuity for 4 contract staff paid		

Reasons for Variation in performance

PSA and projects Audits remained in progress while additional audits of statutory authorities were backlogs from last year.

Total	2,335,531
Wage Recurrent	1,926,740
Non Wage Recurrent	408,791
AIA	0
Total For SubProgramme	2,335,531
Wage Recurrent	1,926,740
Non Wage Recurrent	408,791
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: 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 on Local Governments for the FY ended 30th June 2018 produced Audit reports for; 121 Districts, 41 Municipal Councils, 13 Regional Referral hospitals, 204 Town councils, 124 LLGs (Divisions) and 280 schools.	Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2018 produced OASs for 122 Districts prepared and approved OASs for 42 Municipalities prepared and approved OASs for 13 Regional Referral Hospitals prepared and approved OASs for 64 Municipal Divisions prepared and approved Management letters for 122 districts prepared and approved Management letters for 42 Municipalities prepared and approved Management letters for 12 Regional Referral Hospital prepared and approved Audit reports produced for 122 Districts Audit reports produced for 42 Municipal Councils Audit reports for 237 schools produced and approved 6 months' salary for 155 staff paid Gratuity for 7 contract staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad	Spent 400,646 4,217,157 27,100 307,105 910,170 25,833

Reasons for Variation in performance

Variation can be attributed to audits in progress which have been scheduled for Q3.

Total	5,888,011
Wage Recurrent	4,217,157
Non Wage Recurrent	1,670,854
<i>AIA</i>	0
Total For SubProgramme	5,888,011
Wage Recurrent	4,217,157
Non Wage Recurrent	1,670,854
<i>AIA</i>	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 2: 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
Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament. 8 VFM Audit reports and 6 specialized audit reports produced. Audit reports for 6 MDAs, 16 Statutory Authorities and 18 projects produced.	Annual Report of the Auditor General on Value For Money, Central Government and Statutory Corporations for the FY ended 30th June 2018 produced OAS's for 6 MDAs, 19 Statutory Authorities and 18 projects produced Management letters for 6 MDAs prepared and approved Management letters for 19 Statutory Authorities prepared and approved Management letters for 18 projects prepared and approved 7 VFM main studies undertaken 18 management letters produced for public works audits Audit reports produced for 6 MDAs Audit reports produced for 19 statutory authorities Audit reports produced for 18 projects 7 VFM reports produced 18 infrastructure audits undertaken and reports produced 6 months' Salary for 45 staff paid Gratuity for 5 contract staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad	Spent 74,527 1,235,241 30,665 115,231 226,462 78,770

Reasons for Variation in performance

1 VFM Audit remained on progress, while more public works audits were undertaken due to the increased number of key projects.

Total	1,760,896
Wage Recurrent	1,235,241
Non Wage Recurrent	525,655
AIA	0
Total For SubProgramme	1,760,896
Wage Recurrent	1,235,241
Non Wage Recurrent	525,655
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 2: 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
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.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced 40 Special Investigations Plans prepared and approved 3 IT Audit Plans prepared and approved 40 Special Audit/Investigation Management Letters produced and approved 3 IT Audit management letters produced Management letters for 7 MDAs prepared and approved Management letters for 34 Statutory Authorities prepared and approved Management letters for 11 projects prepared and approved Audit reports produced for 7 MDAs Audit reports produced for 34 statutory authorities Audit reports produced for 11 projects 40 Special Audit reports produced 3 IT Audit reports produced 6 months' salary for 39 staff paid Gratuity paid to 4 contract staff	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad	Spent 42,782 1,212,110 25,411 33,333 104,193 20,250

Reasons for Variation in performance

Additional special audit requests taken on while 2 IT Audits are still in progress.

Total	1,438,079
Wage Recurrent	1,212,110
Non Wage Recurrent	225,969
AIA	0
Total For SubProgramme	1,438,079
Wage Recurrent	1,212,110
Non Wage Recurrent	225,969
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

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, 3 internal special investigations, 2 Quarterly Progress and Internal Audit reports produced Annual Report of the AG for FY 17/18 produced, disseminated and submitted to Parliament Board of survey for FY 17/18 conducted BFP for FY 2019/20 produced 6 months utility, security and cleaning	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 212101 Social Security Contributions 212102 Pension for General Civil Service 213001 Medical expenses (To employees)	Spent 465,008 2,638,847 1,463,823 320,218 1,031,964
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Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

bills paid	213002 Incapacity, death benefits and funeral expenses	28,007
Consolidated Procurement plan for FY 2018/19 submitted	213004 Gratuity Expenses	1,371,270
14 Contracts' and 22 Evaluation Committee meetings held and minutes produced	221001 Advertising and Public Relations	29,969
6 PPDA reports submitted	221002 Workshops and Seminars	391,666
3 Procurement adverts published	221003 Staff Training	239,110
Routine service and maintenance of all IT, civil and electrical and Transport equipment, data and CUG services	221004 Recruitment Expenses	37,593
Team Mate annual license renewed	221007 Books, Periodicals & Newspapers	19,307
Outsourcing evaluation reports produced;	221008 Computer supplies and Information Technology (IT)	423,896
100 audits outsourced	221009 Welfare and Entertainment	225,243
Resource Centre equipped with knowledge material	221011 Printing, Stationery, Photocopying and Binding	159,572
2 Information Flyers produced	221012 Small Office Equipment	20,000
1 Lot of IEC and promotional materials procured	221016 IFMS Recurrent costs	35,960
6 months subscription for adverts and newspapers and to international bodies paid	221017 Subscriptions	66,483
10 pre-audit issuance review reports produced	222001 Telecommunications	20,306
Database on status of audit reports submitted to Parliament updated	223004 Guard and Security services	210,708
Technical support provided to Oversight Committees of Parliament through Minutes, briefs, feedback and verification reports	223005 Electricity	240,794
1240 backlog reports reproduced and disseminated	223006 Water	70,698
PAC Technical updates attended by Parliamentary Liaison staff	224004 Cleaning and Sanitation	116,100
Report on recommendations emanating from AG's report adopted by Parliament produced	225001 Consultancy Services- Short term	50,220
Intranet finalized and launched	227001 Travel inland	588,122
PR Unit participated in 4 external exhibitions	227002 Travel abroad	1,054,112
Internal policies, strategies and manuals reviewed	227003 Carriage, Haulage, Freight and transport hire	20,000
Legal briefs for the OAG prepared	227004 Fuel, Lubricants and Oils	461,080
Contracts drafted and reviewed for the OAG	228001 Maintenance - Civil	34,705
OAG represented in courts of law and other legal forums	228002 Maintenance - Vehicles	293,549
Health and Group life Insurance schemes managed	228003 Maintenance – Machinery, Equipment & Furniture	205,298
9 stakeholder engagement workshops held		
Internal Audit Manual developed and approved		
6 Months' staff salaries paid and 15% NSSF contribution remitted		
All staff training activities managed		
15 staff promoted and 4 recruited		
Technical support provided to all audit staff		

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 2: 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
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No variation

Total	12,333,628
Wage Recurrent	2,638,847
Non Wage Recurrent	9,694,781
AIA	0
Total For SubProgramme	12,333,628
Wage Recurrent	2,638,847
Non Wage Recurrent	9,694,781
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Item	Spent
Construction of the Centre for Audit Excellence	
Procurement of a power back up system for 5 regional offices	
Fencing of 2 regional offices	

Reasons for Variation in performance

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Item	Spent
The office plans to procure 4 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.	
312201 Transport Equipment	171,874

Reasons for Variation in performance

Total	171,874
GoU Development	171,874
External Financing	0
AIA	0

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

Item	Spent
Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses,, Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.	

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 2: 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
		Total	0
		GoU Development	0
		External Financing	0
		AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Procurement of assorted furniture and fittings for Headquarters and the branch offices.

Item	Spent
312203 Furniture & Fixtures	15,100

Reasons for Variation in performance

	Total	15,100
	GoU Development	15,100
	External Financing	0
	AIA	0
Total For SubProgramme		186,974
	GoU Development	186,974
	External Financing	0
	AIA	0
GRAND TOTAL		26,108,330
	Wage Recurrent	13,026,765
	Non Wage Recurrent	12,894,591
	GoU Development	186,974
	External Financing	0
	AIA	0

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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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	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	211103 Allowances (Inc. Casuals, Temporary)	9,577
		211104 Statutory salaries	981,558
Audit reports for 21 MDAs produced	Management letters for 12 MDAs prepared and approved	221003 Staff Training	7,907
Audit reports for 33 Statutory Authorities produced	Management letters for 18 Statutory Authorities prepared and approved	227001 Travel inland	120,311
Audit reports for 26 projects produced	Management letters for 13 projects prepared and approved	227002 Travel abroad	10,923
Main study reports for 2 VFM audits produced	Audit reports produced for 22 MDAs		
	Audit reports produced for 33 statutory authorities		
	Audit reports produced for 29 projects		
	2 VFM reports produced		
	3 months' Salary for 60 staff paid		
	Gratuity for 4 contract staff paid		
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			

Reasons for Variation in performance

Additional backlog audits were undertaken and reports produced this year.

Total	1,130,275
Wage Recurrent	981,558
Non Wage Recurrent	148,718
AIA	0
Total For SubProgramme	1,130,275
Wage Recurrent	981,558
Non Wage Recurrent	148,718
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Output: 01 Financial Audits			
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
		211103 Allowances (Inc. Casuals, Temporary)	6,535
		211104 Statutory salaries	933,370
Audit reports for 57 MDAs produced	APMs for 29 MDAs prepared and approved	221003 Staff Training	10,374
Audit reports for 34 Statutory Authorities produced	APMs for 31 Statutory Authorities prepared and approved	225001 Consultancy Services- Short term	66,667
	APMs for 26 Projects prepared and approved	227001 Travel inland	65,227
Audit reports for 73 projects produced	APMs for 2 PSAs prepared and approved	227002 Travel abroad	25,490
Audit reports for 4 PSAs produced	Management letters for 57 MDAs produced and approved		
Main study reports for 2 VFM audits produced	Management letter for 48 statutory authorities produced and approved		
Management letters for 57 MDAs prepared and approved	Management letters for 51 projects prepared and approved		
Management letters for 34 Statutory Authorities prepared and approved	Management Letters for 9 PSAs produced		
Management letters for 73 projects prepared and approved	Audit reports produced for 57 MDAs		
	Audit reports produced for 48 statutory authorities		
	Audit reports produced for 51 projects		
	2 VFM Main study reports produced		
	3 months' salary for 64 staff paid		
	Gratuity for 4 contract staff paid		
Salary for 65 staff paid			
Gratuity for 4 staff paid			
3 months 10% NSSF for 65 staff paid			

Reasons for Variation in performance

PSA and projects Audits remained in progress while additional audits of statutory authorities were backlogs from last year.

Total	1,107,662
Wage Recurrent	933,370
Non Wage Recurrent	174,292
AIA	0
Total For SubProgramme	1,107,662
Wage Recurrent	933,370
Non Wage Recurrent	174,292
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2016 produced.	Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2018 produced	Item	Spent
OAS for 35 districts produced	OASs for 36 Districts prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	216,618
Management letters for 73 districts produced	OASs for 26 Municipalities prepared and approved	211104 Statutory salaries	2,168,483
OAS for 25 Municipal councils produced	OASs for 10 Regional Referral Hospitals prepared and approved	221003 Staff Training	11,768
Management letters for 37 Municipalities produced	OASs for 64 Municipal Divisions prepared and approved	225001 Consultancy Services- Short term	138,771
OAS for 10 Regional Referral hospitals produced	Management letters for 74 districts prepared and approved	227001 Travel inland	455,243
Management letters 12 Regional Referral Hospitals produced	Management letters for 38 Municipalities prepared and approved	227002 Travel abroad	10,333
OAS for 60 divisions and LLGs produced	Management letters for 12 Regional Referral Hospital prepared and approved		
OAS for 204 Town Councils produced	Audit reports produced for 121 Districts		
Management letters for 204 Town Councils produced	Audit reports produced for 42 Municipal Councils		
Management letters for 124 LLGS produced	Audit reports for 237 schools produced and approved		
Management letter for 1 project produced	3 months' salary for 155 staff paid		
Audit reports for 121 HLGs produced	Gratuity for 7 contract staff paid		
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			

Reasons for Variation in performance

Variation can be attributed to audits in progress which have been scheduled for Q3.

Total	3,001,217
Wage Recurrent	2,168,483
Non Wage Recurrent	832,734
AIA	0
Total For SubProgramme	3,001,217
Wage Recurrent	2,168,483
Non Wage Recurrent	832,734
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 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	Annual Report of the Auditor General on Value for Money, Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
Main study reports for 8 VFM audits produced	OAS's for 6 MDAs, 19 Statutory Authorities and 18 projects produced	211103 Allowances (Inc. Casuals, Temporary)	21,416
Management letters for 2 specialised audits produced	Management letters for 6 MDAs prepared and approved	211104 Statutory salaries	527,620
Audit Reports for 6 Specialised Audits produced	Management letters for 19 Statutory Authorities prepared and approved	221003 Staff Training	15,332
Audit reports for 6 MDAs produced	Management letters for 18 projects prepared and approved	225001 Consultancy Services- Short term	85,424
Audit reports for 16 Statutory Authorities produced	4 VFM main studies undertaken	227001 Travel inland	118,823
Audit reports for 18 projects produced	14 management letters produced for public works audits	227002 Travel abroad	31,508
Management letters for 6 MDAs prepared and approved	Audit reports produced for 6 MDAs		
Management letters for 16 Statutory Authorities prepared and approved	Audit reports produced for 19 statutory authorities		
Management letters for 18 projects prepared and approved	Audit reports produced for 18 projects		
3 months salary for 45 staff paid	7 VFM reports produced		
3 months 10% NSSF employer's contribution paid	18 infrastructure audits undertaken and reports produced		
Annual gratuity for 5 staff paid	3 months' Salary for 45 staff paid		
	Gratuity for 5 contract staff paid		

Reasons for Variation in performance

1 VFM Audit remained on progress, while more public works audits were undertaken due to the increased number of key projects.

Total	800,124
Wage Recurrent	527,620
Non Wage Recurrent	272,503
AIA	0
Total For SubProgramme	800,124
Wage Recurrent	527,620
Non Wage Recurrent	272,503
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 2: 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	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
10 Special Investigations Management Letters produced	25 Special Investigations Plans prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	3,410
10 Special Investigations Reports produced	3 IT Audit Plans prepared and approved	211104 Statutory salaries	524,484
5 IT Audit Management Letters produced	40 Special Audit/Investigation Management Letters produced and approved	221003 Staff Training	10,079
5 IT Audit Reports produced	3 IT Audit management letters produced	227001 Travel inland	29,669
2 regional audit reports produced	Management letters for 4 MDAs prepared and approved	227002 Travel abroad	8,100
Audit reports for 6 MDAs produced	Management letters for 16 Statutory Authorities prepared and approved		
Audit reports for 27 Statutory Authorities produced	Management letters for 5 projects prepared and approved		
Audit reports for 11 projects produced	Audit reports produced for 7 MDAs		
Management letters for 3 MDAs prepared and approved	Audit reports produced for 31 statutory authorities		
Management letters for 15 Statutory Authorities prepared and approved	Audit reports produced for 11 projects		
Management letters for 5 projects prepared and approved	40 Special Audit reports produced		
3 months salary for 51 staff paid	3 IT Audit reports produced		
Annual gratuity for 4 contract staff paid	3 months' salary for 39 staff paid		
3 months 10% NSSF employer contribution for 39 staff paid	Gratuity paid to 4 contract staff		

Reasons for Variation in performance

Additional special audit requests taken on while 2 IT Audits are still in progress.

Total	575,742
Wage Recurrent	524,484
Non Wage Recurrent	51,258
AIA	0
Total For SubProgramme	575,742
Wage Recurrent	524,484
Non Wage Recurrent	51,258
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Output: 01 Policy, Planning and Strategic Management			
Annual Report of the AG for the financial year ended 30th June 2018 produced and submitted to Parliament	Annual Report of the AG for the financial year ended 30th June 2018 produced and submitted to Parliament	Item	Spent
Press conference on submission of the AG's annual Report held	Press conference on submission of the AG's annual Report held	211103 Allowances (Inc. Casuals, Temporary)	155,003
Board of survey for FY ended 30th June 2018 held	Board of survey for FY ended 30th June 2018 conducted	211104 Statutory salaries	1,385,180
25 staff recruited and 13 staff promoted to fill vacant posts	Budget Conference for FY 2019/20 held	212101 Social Security Contributions	705,147
Planning workshop and Budget Conference for FY 2019/20 held	Budget Framework Paper for FY 2019/20 produced	212102 Pension for General Civil Service	158,966
Budget Framework Paper for FY 2019/20 produced	Q1 FY 2018/19 progress reports produced	213002 Incapacity, death benefits and funeral expenses	14,003
Q1 FY 2018/19 progress reports produced	3 months utility bills paid	213004 Gratuity Expenses	1,371,270
Average market price data bank developed	Transport equipment maintained	221001 Advertising and Public Relations	13,760
3 months utility bills paid	6 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	221002 Workshops and Seminars	224,595
Transport equipment maintained	3 monthly reports on Procurement & Disposal submitted to PPDA	221003 Staff Training	29,889
Site visits for Arua office held	1 Procurement advert placed in the newspapers	221004 Recruitment Expenses	16,256
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	Maintenance of equipment, internet, date and CUG services	221007 Books, Periodicals & Newspapers	9,654
3 monthly reports on Procurement & Disposal submitted to PPDA	Team Mate annual license renewed	221008 Computer supplies and Information Technology (IT)	206,121
1 Procurement advert placed in the newspapers	Outsourcing evaluation reports produced	221009 Welfare and Entertainment	118,997
System for tracking MoUs developed	Resource Centre equipped with knowledge material	221011 Printing, Stationery, Photocopying and Binding	133,235
International engagements undertaken/attended	OAG promotional materials procured	221012 Small Office Equipment	10,000
Maintenance of equipment, internet, date and CUG services	1 Information Flyer produced	221016 IFMS Recurrent costs	18,030
Team Mate annual license renewed	3 months subscription for adverts and newspapers and to international bodies paid	221017 Subscriptions	39,440
Outsourcing evaluation reports produced	Technical support provided to audit staff	222001 Telecommunications	5,660
Resource Centre equipped with knowledge material	10 pre-audit issuance reviews undertaken and reports produced	223004 Guard and Security services	105,354
OAG promotional materials procured	Database on status of audit reports submitted to Parliament and recommendations adopted updated	223005 Electricity	120,397
1 Information Flyer produced	Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	223006 Water	35,349
3 months subscription for adverts and newspapers and to international bodies paid	Report on recommendations emanating from AG's report adopted by Parliament produced	224004 Cleaning and Sanitation	69,275
Technical support provided to audit staff	2 special investigation reports by Internal Audit produced	225001 Consultancy Services- Short term	17,993
15 quality assurance reports issued on pre-issuance reviews	Legal briefs for the OAG prepared	227001 Travel inland	270,654
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Contracts drafted and reviewed for the OAG	227002 Travel abroad	76,566
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	OAG represented in courts of law and other legal forums	227003 Carriage, Haulage, Freight and transport hire	10,000
Report on recommendations emanating from AG's report adopted by Parliament produced	Staff salaries and 10% NSSF contribution paid	227004 Fuel, Lubricants and Oils	224,661
4 special investigation reports by Internal Audit produced	Health and Group life Insurance schemes managed	228001 Maintenance - Civil	20,508
CSR activities implemented	Staff prepared for retirement	228002 Maintenance - Vehicles	197,590
Intranet finalized and launched		228003 Maintenance – Machinery, Equipment & Furniture	179,096
Legal briefs for the OAG prepared			
Contracts drafted and reviewed for the			

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

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

Reasons for Variation in performance

No variation

Total	5,942,649
Wage Recurrent	1,385,180
Non Wage Recurrent	4,557,469
AIA	0
Total For SubProgramme	5,942,649
Wage Recurrent	1,385,180
Non Wage Recurrent	4,557,469
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.	
5 acres of land acquired	Land acquisition plans reviewed by Management.	
AC, generator, lifts, CCTV, Fire extinguishers maintained		
Power back-up system installed for Jinja branch, Masaka branch and Fort Portal branch		
Fencing of Fort Portal regional office		
Fencing of Gulu regional office		

Reasons for Variation in performance

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

4 motor vehicles procured	Payments for one vehicle completed.	Item	Spent
Taxes on vehicles paid		312201 Transport Equipment	171,874

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Reasons for Variation in performance

		Total	171,874
		GoU Development	171,874
		External Financing	0
		AIA	0

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

Item	Spent
Procurement of 50 laptops	Specifications for ICT equipment developed.
Procurement of IT parts and accessories	
Procurement of 3 Routers for IFMS and branch office connectivity	
Procurement of 5 small multifunctional printers for AG, AAG/A, AAG/C and their Executive Assistants	
Procurement of 2 LPO printers for Accounts and PDU units	
Procurement of reverse proxy server	
Maintenance of IT equipment	

Reasons for Variation in performance

	Total	0
	GoU Development	0
	External Financing	0
	AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Item	Spent
Furniture for identified branch offices procured	One lot of furniture procured and delivered.
312203 Furniture & Fixtures	13,600

Reasons for Variation in performance

	Total	13,600
	GoU Development	13,600
	External Financing	0
	AIA	0
Total For SubProgramme	185,474	
	GoU Development	185,474
	External Financing	0
	AIA	0

GRAND TOTAL	12,743,144
Wage Recurrent	6,520,695
Non Wage Recurrent	6,036,975

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

	GoU Development	185,474
	External Financing	0
	AIA	0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Risk profiling for 21 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	41,207	0	41,207
Risk profiling for 33 Statutory Authorities carried out	211104 Statutory salaries	148,263	0	148,263
Risk profiling for 26 projects carried out	221003 Staff Training	7,426	0	7,426
Audit area justification papers for 2 VFM audits produced	227001 Travel inland	30,601	0	30,601
3 months' salary for 60 staff paid	Total	227,497	0	227,497
3 months 10% NSSF for 60 staff paid	Wage Recurrent	148,263	0	148,263
	Non Wage Recurrent	79,235	0	79,235
	AIA	0	0	0

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Risk profiling for 57 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	37,940	0	37,940
Risk profiling for 34 Statutory Authorities carried out	211104 Statutory salaries	100,000	0	100,000
Risk profiling for 73 projects carried out	221003 Staff Training	4,958	0	4,958
Risk profiling for 4 PSAs carried out	227001 Travel inland	19,980	0	19,980
Audit area justification papers for 2 VFM audits produced	227002 Travel abroad	11,945	0	11,945
3 months' salary for 64 staff paid	Total	174,823	0	174,823
3 months 10% NSSF for 64 staff paid	Wage Recurrent	100,000	0	100,000
	Non Wage Recurrent	74,823	0	74,823
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Management letters for 204 Town Council prepared and approved	211104 Statutory salaries	60,190	0	60,190
Audit reports for 204 Town Councils prepared and approved	221003 Staff Training	3,565	0	3,565
Audit reports for 280 schools prepared and approved	225001 Consultancy Services- Short term	197,895	0	197,895
3 months salary for 155 staff paid	Total	261,650	0	261,650
3 months NSSF for 155 staff paid	Wage Recurrent	60,190	0	60,190
	Non Wage Recurrent	201,460	0	201,460
	AIA	0	0	0

Development Projects

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
Audit area justification papers for the FY 2017/18 audits produced	211103 Allowances (Inc. Casuals, Temporary)	40,260	0	40,260
Risk profiling for 6 MDAs carried out	211104 Statutory salaries	200,000	0	200,000
Risk profiling for 16 Statutory Authorities carried out	225001 Consultancy Services- Short term	59,769	0	59,769
Risk profiling for 18 projects carried out	227001 Travel inland	93,615	0	93,615
3 months salary for 45 staff paid	Total	393,644	0	393,644
3 months 10% NSSF employer's contribution paid	Wage Recurrent	200,000	0	200,000
	Non Wage Recurrent	193,644	0	193,644
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
6 Special Investigations Plans prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	37,784	0	37,784
6 Special Investigation management letters produced	211104 Statutory salaries	203,142	0	203,142
6 Special Investigations Reports prepared and approved	221003 Staff Training	5,253	0	5,253
Risk profiling for 6 MDAs carried out	225001 Consultancy Services- Short term	66,667	0	66,667
Risk profiling for 30 Statutory Authorities carried out	227001 Travel inland	61,663	0	61,663
Risk profiling for 11 projects carried out	Total	374,508	0	374,508
3 months' salary for 39 staff paid	Wage Recurrent	203,142	0	203,142
3 months 10% NSSF employer contribution for 39 staff paid	Non Wage Recurrent	171,366	0	171,366
	AIA	0	0	0

Development Projects

Program: 17 Support to Audit services

Recurrent Programmes

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Half-year Financial Statements for the period ended 31st December 2018 produced and submitted	Item	Balance b/f	New Funds	Total
Annual operational plan for 2019/20 produced	211104 Statutory salaries	146,413	0	146,413
Ministerial Policy Statement for 2019/20 produced	212101 Social Security Contributions	53,529	0	53,529
Q2 2018/19 Progress reports produced	212102 Pension for General Civil Service	50,788	0	50,788
FINMAP work plan for FY 2019/20 produced	213001 Medical expenses (To employees)	377,286	0	377,286
3 months utility bills paid	213002 Incapacity, death benefits and funeral expenses	1	0	1
Transport equipment maintained	221001 Advertising and Public Relations	2,449	0	2,449
Site visits to Arua undertaken	221002 Workshops and Seminars	109,055	0	109,055
3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced	221004 Recruitment Expenses	5,081	0	5,081
3 monthly reports on Procurement & Disposal submitted to PPDA	221008 Computer supplies and Information Technology (IT)	11,654	0	11,654
International engagements undertaken/attended	221011 Printing, Stationery, Photocopying and Binding	124,462	0	124,462
1 Procurement advert published	221016 IFMS Recurrent costs	40	0	40
Implementation of the first phase of the MIS	222001 Telecommunications	8,986	0	8,986
Data base on audit recommendations developed	224004 Cleaning and Sanitation	51,900	0	51,900
Internet and data services maintained	225001 Consultancy Services- Short term	46,461	0	46,461
Integrity survey conducted	227001 Travel inland	51,254	0	51,254
Framework for training and developing non-accounting staff developed	227002 Travel abroad	652,046	0	652,046
Staff appraisal process managed by HR Department	227004 Fuel, Lubricants and Oils	11,759	0	11,759
1 Information Flyer produced	228001 Maintenance - Civil	72,549	0	72,549
3 months subscription for adverts and newspapers paid	228002 Maintenance - Vehicles	75,631	0	75,631
10 quality assurance reports issued on post-issuance reviews	228003 Maintenance – Machinery, Equipment & Furniture	43,854	0	43,854
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Total	1,895,196	0	1,895,196
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	Wage Recurrent	146,413	0	146,413
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	Non Wage Recurrent	1,748,783	0	1,748,783
4 special investigation reports by Internal Audit produced	AIA	0	0	0
Q2 Internal Audit report produced				
CSR activities implemented				
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status				
Revised laws for the legal library purchased				
Legal briefs for OAG prepared				
Contracts drafted and reviewed for the OAG				
OAG represented in courts of law and other legal forums				
Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed				
Staff salaries and 10% NSSF contribution paid				
OAG Health and Group life Insurance premia paid				
60 OAG Staff transferred				
Training evaluation Framework developed and disseminated				

Development Projects

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Project: 0362 Support to Office of the Auditor General

Capital Purchases

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	873,000	0	873,000
AC, generator, lifts, CCTV, Fire extinguishers maintained	Total	873,000	0	873,000
	<i>GoU Development</i>	<i>873,000</i>	<i>0</i>	<i>873,000</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>

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

	Item	Balance b/f	New Funds	Total
2 new vehicles procured	312201 Transport Equipment	422,735	0	422,735
	Total	422,735	0	422,735
	<i>GoU Development</i>	<i>422,735</i>	<i>0</i>	<i>422,735</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>

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

	Item	Balance b/f	New Funds	Total
IT Equipment procured	312202 Machinery and Equipment	1,800,000	0	1,800,000
VSCAN system procured	Total	1,800,000	0	1,800,000
	<i>GoU Development</i>	<i>1,800,000</i>	<i>0</i>	<i>1,800,000</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>

Output: 78 Purchase of Office and Residential Furniture and Fittings

	Item	Balance b/f	New Funds	Total
Furniture for OAG headquarter offices procured	312203 Furniture & Fixtures	44,900	0	44,900
	Total	44,900	0	44,900
	<i>GoU Development</i>	<i>44,900</i>	<i>0</i>	<i>44,900</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>
	GRAND TOTAL	6,467,953	0	6,467,953
	<i>Wage Recurrent</i>	<i>858,007</i>	<i>0</i>	<i>858,007</i>
	<i>Non Wage Recurrent</i>	<i>2,469,311</i>	<i>0</i>	<i>2,469,311</i>
	<i>GoU Development</i>	<i>3,140,635</i>	<i>0</i>	<i>3,140,635</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>