

Vote:131 Auditor General

QUARTER 3: 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 Q3	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	20.827	20.827	18.434	75.0%	66.4%	88.5%
Non Wage	24.034	25.428	25.428	19.360	105.8%	80.6%	76.1%
Dev. GoU	3.976	3.348	3.348	0.187	84.2%	4.7%	5.6%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	55.779	49.603	49.603	37.980	88.9%	68.1%	76.6%
Total GoU+Ext Fin (MTEF)	55.779	49.603	49.603	37.980	88.9%	68.1%	76.6%
Arrears	0.011	0.011	0.011	0.000	100.0%	0.0%	0.0%
Total Budget	55.789	49.613	49.613	37.980	88.9%	68.1%	76.6%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	55.789	49.613	49.613	37.980	88.9%	68.1%	76.6%
Total Vote Budget Excluding Arrears	55.779	49.603	49.603	37.980	88.9%	68.1%	76.6%

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	18.01	15.96	87.1%	77.2%	88.6%
Program: 1416 Value for Money and Specialised Audits	7.40	7.92	4.81	107.0%	65.0%	60.7%
Program: 1417 Support to Audit services	27.70	23.68	17.21	85.5%	62.1%	72.7%
Total for Vote	55.78	49.60	37.98	88.9%	68.1%	76.6%

Matters to note in budget execution

Overall variance in budget execution can be attributed to the supplementary budget allocation received in Q3 which resulted in over expenditure above the approved budget on selected budget lines. Under expenditure and non realisation of planned outputs is explained by on-going audits and various delays along the procurement chain.

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

(i) Major unspent balances	
Programs , Projects	
Program 1415 Financial Audits	
0.259 Bn Shs	<i>SubProgram/Project :03 Central Government Two</i>
Reason: Under expenditure is attributed to ongoing audit processes and procurement delays.	

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<i>Items</i>	
170,662,012.000 US\$	225001 Consultancy Services- Short term Reason: Unspent balances are due to on-going PSA and statutory audits as well as delays in procuring audit firms.
88,564,982.000 US\$	227002 Travel abroad Reason: Unspent balances are due to audit of missions which are still in progress
0.922 Bn Shs	SubProgram/Project :04 Local Authorities Reason: Procurement delays and deferred audit of schools are the reasons for the unspent balances.
<i>Items</i>	
921,570,262.000 US\$	225001 Consultancy Services- Short term Reason: Delayed processes associated with out-sourcing audits to audit firms resulted in the balances observed. In addition, audit of schools was pushed to Q4.
Program 1416 Value for Money and Specialised Audits	
0.354 Bn Shs	SubProgram/Project :05 Value for Money and Specialised Audits Reason: Audits which are still in progress and delays in out-sourcing processes resulted in the observed fund balances.
<i>Items</i>	
247,418,799.000 US\$	225001 Consultancy Services- Short term Reason: Delays in out-sourcing audits and audits still in progress account for the unspent balances. Funds shall be spent in Q4.
58,135,009.000 US\$	227002 Travel abroad Reason: Unspent balances due to ongoing audit processes. Funds shall be utilised in Q4
48,659,710.000 US\$	211103 Allowances (Inc. Casuals, Temporary) Reason: Unspent balances due to ongoing audit processes. Funds shall be consumed in Q4
1.266 Bn Shs	SubProgram/Project :06 Forensic Investigations and Special Audits Reason: During Q3, the office received a supplementary of UGX 1.374 Bn to conduct the special Audit of the Steel sub sector. Due to procedural delays in commencing the audit, the audit is on-going and funds shall be utilised when the audit is concluded in Q4.
<i>Items</i>	
1,265,926,917.000 US\$	225001 Consultancy Services- Short term Reason: Unspent balances are due to the ongoing special audit of the Steel Sub-sector. Funds shall be utilised in Q4.
Program 1417 Support to Audit services	
2.289 Bn Shs	SubProgram/Project :01 Headquarters Reason: Fund balances can be attributed to procedural delays along the procurement chain.
<i>Items</i>	
785,797,923.000 US\$	227002 Travel abroad Reason: On-going stakeholder engagement activities resulted in these fund balances. Funds shall be utilised in Q4.

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655,052,795.000 UShs	221008 Computer supplies and Information Technology (IT)
Reason: Delayed procurement processes account of the fund balances observed.	
295,927,211.000 UShs	221002 Workshops and Seminars
Reason: Unspent balances arose from delayed submission of requests for service providers. Funds shall be utilised in Q4.	
161,717,788.000 UShs	221009 Welfare and Entertainment
Reason: Unspent balances arose from delayed submission of requests for service providers. Funds shall be utilised in Q4.	
120,396,816.000 UShs	223005 Electricity
Reason: Delayed payment of electricity bills. Funds shall be utilised in Q4	
3.161 Bn Shs	<i>SubProgram/Project :0362 Support to Office of the Auditor General</i>
Reason: Unspent balances can be attributed to procurement delays. All planned procurements are ongoing and shall be concluded in Q4.	
<i>Items</i>	
1,800,000,000.000 UShs	312202 Machinery and Equipment
Reason: Delayed commencement of the process to procure ICT equipment and machinery resulted in the unspent balances observed. All planned procurements are underway and funds shall be utilised in Q4.	
873,000,000.000 UShs	312101 Non-Residential Buildings
Reason: Delayed commencement of the process to procure land resulted in the unspent balances observed. Funds shall be utilised in Q4.	
422,735,476.000 UShs	312201 Transport Equipment
Reason: Procurement delays resulted in the unspent balances	
64,900,000.000 UShs	312203 Furniture & Fixtures
Reason: On-going procurement processes resulted in these fund balances. Funds shall be utilised in Q4.	
(ii) Expenditures in excess of the original approved budget	
Program 1415 Financial Audits	
0.025 Bn Shs	<i>SubProgram/Project :02 Central Government One</i>
Reason: Variation in release and subsequent expenditure is due to a supplementary budget allocation received in Q3. Funds were thereafter used as per the terms of the supplementary.	
<i>Items</i>	
37,305,756.000 UShs	227002 Travel abroad
Reason: Variation in release and subsequent expenditure is due to a supplementary budget allocation received in Q3.	
36,380,170.000 UShs	221003 Staff Training
Reason: Variation in release and subsequent expenditure is due to a supplementary budget allocation received in Q3.	
0.072 Bn Shs	<i>SubProgram/Project :03 Central Government Two</i>
Reason: The variation arose from a supplementary budget received in Q3.	
<i>Items</i>	

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42,455,723.000 UShs	227002 Travel abroad
	Reason: Over expenditure due to additional resources allocated through a supplementary budget. Funds were subsequently spent as planned,
34,503,527.000 UShs	221003 Staff Training
	Reason: Over expenditure due to additional resources allocated through a supplementary budget. Funds were subsequently spent as planned,
18,577,562.000 UShs	227001 Travel inland
	Reason: Over expenditure due to additional resources allocated through a supplementary budget. Funds were subsequently spent as planned,
0.000 Bn Shs	<i>SubProgram/Project :04 Local Authorities</i>
	Reason:
<i>Items</i>	
36,165,934.000 UShs	227002 Travel abroad
	Reason: Variation arose from a supplementary budget allocation which provided additional funds.
35,775,504.000 UShs	221003 Staff Training
	Reason: Variation arose from a supplementary budget allocation which provided additional funds.
31,654,946.320 UShs	227001 Travel inland
	Reason: Variation arose from a supplementary budget allocation which provided additional funds.
Program 1416 Value for Money and Specialised Audits	
0.000 Bn Shs	<i>SubProgram/Project :05 Value for Money and Specialised Audits</i>
	Reason:
<i>Items</i>	
52,142,550.000 UShs	227002 Travel abroad
	Reason: Expenditure over and above the approved budget is attributed to supplementary funding received in Q3.
29,866,336.000 UShs	221003 Staff Training
	Reason: Expenditure over and above the approved budget is attributed to supplementary funding received in Q3.
0.333 Bn Shs	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i>
	Reason: The variation in expenditure can be directly attributed to a supplementary budget allocation received by the office in Q3.
<i>Items</i>	
275,439,752.000 UShs	225001 Consultancy Services- Short term
	Reason: The additional expenditure is due to consumption of supplementary funds received in Q3.
33,650,604.000 UShs	221003 Staff Training
	Reason: The additional expenditure is due to consumption of supplementary funds received in Q3.
28,350,000.000 UShs	227002 Travel abroad
	Reason: The additional expenditure is due to consumption of supplementary funds received in Q3.

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9,430,309.000 UShs	227001 Travel inland
Reason: The additional expenditure is due to consumption of supplementary funds received in Q3.	

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 Q3
Level of compliance with public financial management laws and regulations	Percentage	45%	45%
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 Q3
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 Q3
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			

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1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Percentage of Corporate Strategy implemented	Percentage	50%	30%
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 Q3
No. of MDAs audited	Number	33	22
No. of Statutory Authorities audited	Number	79	33
No. of projects audited	Number	55	31
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%	0
Sub Programme : 03 Central Government Two			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
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 Q3
No. of Higher Local Governments audited	Number	379	271
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%	90.17%
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 Q3
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 Q3
No. of Forensic Investigations and Special audits conducted	Number	38	54
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%	0%
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 Q3
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	75
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 Q3
Proportion of vehicles and motorcycles in good condition	Ratio	4	1

Performance highlights for the Quarter

Audit reports were produced for 1 MDA, 3 statutory authorities, 2 projects, 296 Lower Local Governments and 107 Town Councils. In addition, 8 forensic investigations and 3 IT Audits were concluded. Individual audit reports were disseminated to all stakeholders.

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	18.01	15.96	87.1%	77.2%	88.6%
<i>Class: Outputs Provided</i>	<i>20.68</i>	<i>18.01</i>	<i>15.96</i>	<i>87.1%</i>	<i>77.2%</i>	<i>88.6%</i>
141501 Financial Audits	20.68	18.01	15.96	87.1%	77.2%	88.6%
Program 1416 Value for Money and Specialised Audits	7.40	7.92	4.81	107.0%	65.0%	60.7%
<i>Class: Outputs Provided</i>	<i>7.40</i>	<i>7.92</i>	<i>4.81</i>	<i>107.0%</i>	<i>65.0%</i>	<i>60.7%</i>
141601 Value for Money Audits	7.40	7.92	4.81	107.0%	65.0%	60.7%
Program 1417 Support to Audit services	27.71	23.69	17.21	85.5%	62.1%	72.7%
<i>Class: Outputs Provided</i>	<i>23.73</i>	<i>20.34</i>	<i>17.03</i>	<i>85.7%</i>	<i>71.8%</i>	<i>83.7%</i>
141701 Policy, Planning and Strategic Management	23.73	20.34	17.03	85.7%	71.8%	83.7%
<i>Class: Capital Purchases</i>	<i>3.98</i>	<i>3.35</i>	<i>0.19</i>	<i>84.2%</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	0.08	0.02	100.0%	18.9%	18.9%
<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	49.61	37.98	88.9%	68.1%	76.6%

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
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Class: Outputs Provided	51.80	46.27	37.79	89.3%	73.0%	81.7%
211103 Allowances (Inc. Casuals, Temporary)	1.65	1.45	1.39	87.5%	84.1%	96.1%
211104 Statutory salaries	27.77	20.83	18.43	75.0%	66.4%	88.5%
212101 Social Security Contributions	3.03	2.28	1.90	75.0%	62.7%	83.7%
212102 Pension for General Civil Service	0.74	0.56	0.51	75.0%	69.3%	92.4%
213001 Medical expenses (To employees)	1.41	1.41	1.31	100.0%	93.2%	93.2%
213002 Incapacity, death benefits and funeral expenses	0.06	0.04	0.04	75.0%	75.0%	100.0%
213004 Gratuity Expenses	1.37	1.37	1.37	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.06	0.08	0.05	129.0%	81.1%	62.9%
221002 Workshops and Seminars	0.67	0.82	0.52	122.8%	78.5%	63.9%
221003 Staff Training	0.50	0.69	0.68	137.7%	136.0%	98.7%
221004 Recruitment Expenses	0.06	0.06	0.06	100.0%	97.4%	97.4%
221007 Books, Periodicals & Newspapers	0.04	0.07	0.04	175.0%	90.8%	51.9%
221008 Computer supplies and Information Technology (IT)	1.74	1.52	0.87	87.5%	49.9%	57.0%
221009 Welfare and Entertainment	0.68	0.56	0.40	83.3%	59.4%	71.3%
221011 Printing, Stationery, Photocopying and Binding	0.57	0.45	0.39	80.0%	69.1%	86.4%
221012 Small Office Equipment	0.04	0.03	0.03	75.0%	75.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.05	0.05	75.0%	75.0%	100.0%
221017 Subscriptions	0.13	0.10	0.09	75.0%	70.7%	94.3%
222001 Telecommunications	0.06	0.04	0.04	75.0%	74.6%	99.5%
223004 Guard and Security services	0.42	0.32	0.32	75.0%	75.0%	100.0%
223005 Electricity	0.48	0.36	0.24	75.0%	50.0%	66.7%
223006 Water	0.14	0.11	0.11	75.0%	75.0%	100.0%
224004 Cleaning and Sanitation	0.34	0.25	0.23	75.0%	69.9%	93.2%
225001 Consultancy Services- Short term	1.95	4.70	2.10	240.8%	107.4%	44.6%
227001 Travel inland	3.34	3.71	3.39	111.1%	101.6%	91.4%
227002 Travel abroad	2.34	2.71	1.77	115.5%	75.7%	65.5%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.03	0.03	75.0%	75.0%	100.0%
227004 Fuel, Lubricants and Oils	0.63	0.55	0.55	87.5%	87.5%	100.0%
228001 Maintenance - Civil	0.21	0.16	0.05	75.0%	22.0%	29.3%
228002 Maintenance - Vehicles	0.74	0.55	0.51	75.0%	69.0%	92.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.37	0.28	75.0%	56.4%	75.2%
Class: Capital Purchases	3.98	3.35	0.19	84.2%	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	0.08	0.02	100.0%	18.9%	18.9%
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	49.61	37.98	88.9%	68.1%	76.6%

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

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1415 Financial Audits	20.68	18.01	15.96	87.1%	77.2%	88.6%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.49	3.63	3.51	80.8%	78.0%	96.6%
03 Central Government Two	4.79	4.12	3.43	86.1%	71.5%	83.1%
04 Local Authorities	11.39	10.25	9.03	90.0%	79.2%	88.0%
Program 1416 Value for Money and Specialised Audits	7.40	7.92	4.81	107.0%	65.0%	60.7%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	3.97	3.57	2.45	90.0%	61.8%	68.6%
06 Forensic Investigations and Special Audits	3.43	4.34	2.36	126.6%	68.7%	54.3%
Program 1417 Support to Audit services	27.71	23.69	17.21	85.5%	62.1%	72.7%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	23.74	20.34	17.03	85.7%	71.7%	83.7%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	3.98	3.35	0.19	84.2%	4.7%	5.6%
Total for Vote	55.79	49.61	37.98	88.9%	68.1%	76.6%

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 3: 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
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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)	100,786
2 VFM Studies undertaken.	Management letters for 33 Statutory Authorities prepared and approved	211104 Statutory salaries	2,877,258
	Management letters for 29 projects prepared and approved	221003 Staff Training	77,266
	2 VFM pre-study reports produced	227001 Travel inland	370,364
	Audit reports produced for 22 MDAs	227002 Travel abroad	80,998
	Audit reports produced for 33 statutory authorities		
	Audit reports produced for 31 projects		
	2 Special Audit reports produced		
	Risk profiling for 52 MDAs carried out		
	Risk profiling for 52 Statutory Authorities carried out		
	Risk profiling for 18 projects carried out		
	Audit area justification papers for 2 VFM audits produced		
	2 VFM main study reports produced and approved		
	9 months' Salary for 59 staff paid		
	Gratuity for 4 contract staff paid		

Reasons for Variation in performance

No variation observed

Total	3,506,672
Wage Recurrent	2,877,258
Non Wage Recurrent	629,414
AIA	0
Total For SubProgramme	3,506,672
Wage Recurrent	2,877,258
Non Wage Recurrent	629,414
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: 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 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 29 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	98,797
2 VFM Studies undertaken.	APMs for 31 Statutory Authorities prepared and approved	211104 Statutory salaries	2,617,613
	APMs for 26 Projects prepared and approved	221003 Staff Training	75,390
	APMs for 2 PSAs prepared and approved	225001 Consultancy Services- Short term	196,005
		227001 Travel inland	245,796
		227002 Travel abroad	192,194
	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		
	Risk profiling for 55 MDAs carried out		
	Risk profiling for 34 Statutory Authorities carried out		
	Risk profiling for 133 projects carried out		
	Risk profiling for 4 PSAs carried out		
	Audit area justification papers for 2 VFM audits produced		
	9 months' salary for 64 staff paid		
	Gratuity for 4 contract staff paid		

Reasons for Variation in performance

Increase in numbers can be attributed to revised audit plan.

Total	3,425,794
Wage Recurrent	2,617,613
Non Wage Recurrent	808,181
AIA	0
Total For SubProgramme	3,425,794
Wage Recurrent	2,617,613
Non Wage Recurrent	808,181
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 3: 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 Management letters for 107 Town Council prepared and approved Audit reports for 107 Town Councils prepared and approved Audit reports for 296 Lower Local Governments prepared and approved Audit reports produced for 122 Districts Audit reports produced for 42 Municipal Councils Audit reports for 237 schools produced and approved 9 months' salary for 153 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 467,421 6,229,436 76,662 930,096 1,245,215 77,498

Reasons for Variation in performance

Audit of schools has been scheduled for the 4th Quarter.

Total	9,026,328
Wage Recurrent	6,229,436
Non Wage Recurrent	2,796,892
<i>AIA</i>	0
Total For SubProgramme	9,026,328
Wage Recurrent	6,229,436
Non Wage Recurrent	2,796,892
<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 3: 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 Audit area justification papers for 1 VFM audit produced Risk profiling for 19 MDAs carried out Risk profiling for 3 Statutory Authorities carried out Risk profiling for 13 projects carried out Risk profiling for 13 public works' audit projects undertaken 9 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 85,259 1,476,496 70,753 244,248 394,970 178,174

Reasons for Variation in performance

Variation in numbers due to revision of the audit plan.

Total	2,449,899
Wage Recurrent	1,476,496
Non Wage Recurrent	973,403
AIA	0
Total For SubProgramme	2,449,899
Wage Recurrent	1,476,496
Non Wage Recurrent	973,403
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 3: 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 46 Special Investigations Plans prepared and approved 6 IT Audit Plans prepared and approved 46 Special Audit/Investigation Management Letters produced and approved 6 IT Audit management letters produced Management letters for 8 MDAs prepared and approved Management letters for 37 Statutory Authorities prepared and approved Management letters for 12 projects prepared and approved Audit reports produced for 8 MDAs Audit reports produced for 37 statutory authorities Audit reports produced for 12 projects 46 Special Audit reports produced 6 IT Audit reports produced 9 months' salary for 49 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 93,993 1,422,878 74,537 475,440 230,570 60,750

Reasons for Variation in performance

Additional performance arising from completion of pending audits and revision of the annual audit plan.

Total	2,358,168
Wage Recurrent	1,422,878
Non Wage Recurrent	935,290
AIA	0
Total For SubProgramme	2,358,168
Wage Recurrent	1,422,878
Non Wage Recurrent	935,290
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.	Financial statements for FY 2017/18 and 18/19, 4 internal special investigations, 3 Quarterly Progress and Internal Audit reports produced Annual Report of the AG for FY 17/18 produced and submitted to Parliament Board of survey for FY 17/18 conducted BFP and MPS for FY 2019/20 produced 9 months utility, security and cleaning bills paid	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 542,509 3,809,841 1,904,157 514,066 1,313,944
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Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Procurement plan for FY 2018/19 submitted	213002 Incapacity, death benefits and funeral expenses	42,007
25 Contracts' and 75 Evaluation	213004 Gratuity Expenses	1,371,270
Committee meetings held and minutes produced	221001 Advertising and Public Relations	52,583
9 PPDA monthly reports submitted	221002 Workshops and Seminars	523,876
6 Procurement adverts published	221003 Staff Training	309,885
Routine maintenance of all IT, civil and electrical and Transport equipment, data and CUG services	221004 Recruitment Expenses	62,369
Audit reports for FY 2017/18 reproduced and disseminated	221007 Books, Periodicals & Newspapers	35,081
Audit out-sourcing processes managed	221008 Computer supplies and Information Technology (IT)	869,370
Sensitization of stakeholders on AG's report undertaken	221009 Welfare and Entertainment	401,388
Team Mate annual license renewed	221011 Printing, Stationery, Photocopying and Binding	392,810
2 Information Flyers produced	221012 Small Office Equipment	30,000
1 Lot of IEC and promotional materials procured	221016 IFMS Recurrent costs	53,990
9 months subscription for adverts and newspapers and to international bodies paid	221017 Subscriptions	94,035
10 pre-audit issuance review reports produced	222001 Telecommunications	43,706
Technical support provided to Oversight Committees of Parliament through Minutes, briefs and verification reports	223004 Guard and Security services	315,915
2 Parliamentary Oversight committee reports developed and adopted with the support of OAG staff	223005 Electricity	240,794
Report on recommendations emanating from AG's report adopted by Parliament produced	223006 Water	106,048
Intranet finalized and launched	224004 Cleaning and Sanitation	234,833
Internal policies, strategies and manuals reviewed	225001 Consultancy Services- Short term	251,494
Legal briefs for the OAG prepared	227001 Travel inland	907,986
Contracts drafted and reviewed for the OAG	227002 Travel abroad	1,183,707
OAG represented in courts of law and other legal forums	227003 Carriage, Haulage, Freight and transport hire	30,000
Legal Unit inspected and registered for 2019	227004 Fuel, Lubricants and Oils	551,646
Status of Court cases that arise out of recommendations of the Auditor General's Reports updated	228001 Maintenance - Civil	47,107
Health and Group life Insurance schemes managed	228002 Maintenance - Vehicles	509,222
9 stakeholder engagement workshops held	228003 Maintenance – Machinery, Equipment & Furniture	280,871
9 Months' staff salaries and pension paid		
15% NSSF contribution remitted		
Staff training activities managed		
Staff performance Appraisal process managed		
33 staff promoted and 4 recruited		
OAG Staff transfers managed		

Reasons for Variation in performance

No variation in performance

Vote:131 Auditor General

QUARTER 3: 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
		Total	17,026,510
		Wage Recurrent	3,809,841
		Non Wage Recurrent	13,216,669
		AIA	0
		Total For SubProgramme	17,026,510
		Wage Recurrent	3,809,841
		Non Wage Recurrent	13,216,669
		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	Routine repair and maintenance of office buildings carried out AC, generator, lifts, CCTV, Fire extinguishers maintained.	
Procurement of a power back up system for 5 regional offices	Advert for supply of land placed in the newspapers and bids received.	
Fencing of 2 regional offices		

Reasons for Variation in performance

Procurement delays resulted in the variation observed.

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.	1 vehicle procured and procurement of second vehicle is ongoing 312201 Transport Equipment	171,874

Reasons for Variation in performance

Procurement delays resulted in the variation observed.

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

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

Vote:131 Auditor General

QUARTER 3: 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
Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses,, Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.	Procurement of 40 laptops undertaken.	Item	Spent
	Procurement of repair services for OAG Power backup system is underway.		
	Procurement of VSCAN system commenced and is ongoing		
	Procurement of assorted ICT equipment has been undertaken		

Reasons for Variation in performance

Procurement delays resulted in the variation observed.

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.	1 Lot of office furniture procured	Item	Spent
		312203 Furniture & Fixtures	15,100

Reasons for Variation in performance

No variation

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 37,980,347

Wage Recurrent	18,433,523
Non Wage Recurrent	19,359,850
GoU Development	186,974
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 3: 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
Risk profiling for 21 MDAs carried out	Risk profiling for 52 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	53,044
Risk profiling for 33 Statutory Authorities carried out	Risk profiling for 52 Statutory Authorities carried out	211104 Statutory salaries	1,080,587
Risk profiling for 26 projects carried out	Risk profiling for 18 projects carried out	221003 Staff Training	54,028
Audit area justification papers for 2 VFM audits produced	Audit area justification papers for 2 VFM audits produced	227001 Travel inland	100,110
3 months' salary for 60 staff paid	2 Special Audit reports produced	227002 Travel abroad	53,690
3 months 10% NSSF for 60 staff paid	Audit reports for 2 projects produced		
	3 months' salary for 59 staff paid		
	3 months 10% NSSF for 59 staff paid		

Reasons for Variation in performance

No variation observed

Total	1,341,460
Wage Recurrent	1,080,587
Non Wage Recurrent	260,873
AIA	0
Total For SubProgramme	1,341,460
Wage Recurrent	1,080,587
Non Wage Recurrent	260,873
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
Risk profiling for 57 MDAs carried out	Risk profiling for 55 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	47,788
Risk profiling for 34 Statutory Authorities carried out	Risk profiling for 34 Statutory Authorities carried out	211104 Statutory salaries	690,874
Risk profiling for 73 projects carried out	Risk profiling for 133 projects carried out	221003 Staff Training	49,683
Risk profiling for 4 PSAs carried out	Risk profiling for 4 PSAs carried out	225001 Consultancy Services- Short term	96,005
Audit area justification papers for 2 VFM audits produced	Audit area justification papers for 2 VFM audits produced	227001 Travel inland	95,362
3 months' salary for 64 staff paid	3 months' salary for 64 staff paid	227002 Travel abroad	110,552
3 months 10% NSSF for 64 staff paid	3 months 10% NSSF for 64 staff paid		

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 3: 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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Increase in numbers can be attributed to revised audit plan.

Total	1,090,264
Wage Recurrent	690,874
Non Wage Recurrent	399,390
AIA	0
Total For SubProgramme	1,090,264
Wage Recurrent	690,874
Non Wage Recurrent	399,390
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Management letters for 204 Town Council prepared and approved	Management letters for 107 Town Council prepared and approved	Item	Spent
	Audit reports for 107 Town Councils prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	66,774
Audit reports for 204 Town Councils prepared and approved	Audit reports for 296 Lower Local Governments prepared and approved	211104 Statutory salaries	2,012,280
	3 months' salary for 153 staff paid	221003 Staff Training	49,562
Audit reports for 280 schools prepared and approved	3 months NSSF for 153 staff paid	225001 Consultancy Services- Short term	622,992
		227001 Travel inland	335,045
3 months salary for 155 staff paid		227002 Travel abroad	51,666
3 months NSSF for 155 staff paid			

Reasons for Variation in performance

Audit of schools has been scheduled for the 4th Quarter.

Total	3,138,318
Wage Recurrent	2,012,280
Non Wage Recurrent	1,126,038
AIA	0
Total For SubProgramme	3,138,318
Wage Recurrent	2,012,280
Non Wage Recurrent	1,126,038
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 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Audit area justification papers for the FY 2017/18 audits produced	Audit area justification papers for 1 VFM audit produced	Item	Spent
Risk profiling for 6 MDAs carried out	Risk profiling for 19 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	10,732
Risk profiling for 16 Statutory Authorities carried out	Risk profiling for 3 Statutory Authorities carried out	211104 Statutory salaries	241,255
Risk profiling for 18 projects carried out	Risk profiling for 13 projects carried out	221003 Staff Training	40,088
3 months salary for 45 staff paid	Risk profiling for 13 public works' audit projects undertaken	225001 Consultancy Services- Short term	129,016
3 months 10% NSSF employer's contribution paid	3 months salary for 45 staff paid	227001 Travel inland	168,508
	3 months 10% NSSF employer's contribution paid	227002 Travel abroad	99,404

Reasons for Variation in performance

Variation in numbers due to revision of the audit plan.

Total	689,004
Wage Recurrent	241,255
Non Wage Recurrent	447,749
AIA	0
Total For SubProgramme	689,004
Wage Recurrent	241,255
Non Wage Recurrent	447,749
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

6 Special Investigations Plans prepared and approved	Audit reports for 1 MDA produced and approved	Item	Spent
6 Special Investigation management letters produced	Audit reports for 3 Statutory Authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	51,211
6 Special Investigations Reports prepared and approved	Audit report for 1 project produced and approved	211104 Statutory salaries	210,768
Risk profiling for 6 MDAs carried out	6 Special Investigations Reports prepared and approved	221003 Staff Training	49,125
Risk profiling for 30 Statutory Authorities carried out	3 IT Audit reports produced and approved	225001 Consultancy Services- Short term	442,106
Risk profiling for 11 projects carried out	Risk profiling for 27 MDAs carried out	227001 Travel inland	126,378
3 months' salary for 39 staff paid	Risk profiling for 13 Statutory Authorities carried out	227002 Travel abroad	40,500
3 months 10% NSSF employer contribution for 39 staff paid	Risk profiling for 7 projects carried out		
	6 Special Investigations Plans prepared and approved		
	3 IT Audit plans prepared and approved		
	3 months' salary for 49 staff paid		
	3 months 10% NSSF employer contribution for 49 staff paid		

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 3: 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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Additional performance arising from completion of pending audits and revision of the annual audit plan.

Total	920,089
Wage Recurrent	210,768
Non Wage Recurrent	709,321
AIA	0
Total For SubProgramme	920,089
Wage Recurrent	210,768
Non Wage Recurrent	709,321
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

		Item	Spent
Half-year Financial Statements for the period ended 31st December 2018 produced and submitted	Audit reports for FY 2017/18 reproduced and disseminated	211103 Allowances (Inc. Casuals, Temporary)	77,501
Annual operational plan for 2019/20 produced	Audit out-sourcing processes managed	211104 Statutory salaries	1,170,994
Ministerial Policy Statement for 2019/20 produced	Half-year Financial Statements for the period ended 31st December 2018 produced and submitted	212101 Social Security Contributions	440,334
Q2 2018/19 Progress reports produced	Ministerial Policy Statement and Budget	212102 Pension for General Civil Service	193,849
FINMAP work plan for FY 2019/20 produced	Estimates for FY 2019/20 produced	213001 Medical expenses (To employees)	281,980
3 months utility bills paid	Quarter 2 FY 2018/19 progress and Internal Audit reports produced	213002 Incapacity, death benefits and funeral expenses	14,000
Transport equipment maintained	3 months utility bills paid	221001 Advertising and Public Relations	22,614
Site visits to Arua undertaken	9 Contracts Committee and 33 Evaluation Committee meetings held	221002 Workshops and Seminars	132,210
3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal submitted to PPDA	221003 Staff Training	70,775
3 monthly reports on Procurement & Disposal submitted to PPDA	3 Procurement adverts placed in the newspapers	221004 Recruitment Expenses	24,776
International engagements undertaken/attended	Internet, ICT and transport equipment, data and CUG services maintained	221007 Books, Periodicals & Newspapers	15,774
1 Procurement advert published	3 months subscription for adverts and newspapers paid	221008 Computer supplies and Information Technology (IT)	445,474
Implementation of the first phase of the MIS	PR Unit participated in 3 external exhibitions	221009 Welfare and Entertainment	176,146
Data base on audit recommendations developed	1 CSR Activity undertaken	221011 Printing, Stationery, Photocopying and Binding	233,237
Internet and data services maintained	QA draft procedures developed	221012 Small Office Equipment	10,000
Integrity survey conducted	Quality Assurance annual Report produced	221016 IFMS Recurrent costs	18,030
Framework for training and developing non-accounting staff developed	Sensitization of key stakeholders on key findings in AG's report undertaken	221017 Subscriptions	27,552
Staff appraisal process managed by HR Department	TeamMate libraries updated	222001 Telecommunications	23,400
1 Information Flyer produced	1 audit verification report produced	223004 Guard and Security services	105,207
3 months subscription for adverts and newspapers paid	Technical support provided to oversight committees during 20 sessions	223006 Water	35,349
10 quality assurance reports issued on post-issuance reviews	1 update on status of audit reports submitted undertaken	224004 Cleaning and Sanitation	118,733
Database on status of audit reports submitted to Parliament and recommendations adopted updated	2 Parliamentary Oversight committee reports developed, adopted and debated with the support of OAG staff	225001 Consultancy Services- Short term	201,274
	20 briefs on Audit reports to be discussed	227001 Travel inland	319,864
		227002 Travel abroad	129,595

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

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 oversight committees and the House produced 4 special investigation reports by Internal Audit produced	by committees prepared 1 special investigation report by Internal Audit produced 3 monthly payroll verification reports produced The OAG represented during 3 legal proceedings by the Legal Unit Legal Unit inspected and registered for practice in 2019 8 Contracts to be drafted and reviewed by Legal Unit 11 legal opinions/briefs prepared Status of Court cases that arise out of recommendations of the Auditor General's Reports updated 3 months' Staff salaries, NSSF and PAYE managed OAG Health Insurance Scheme premium paid Staff performance Appraisal process managed 3 months pension paid Annual training plan FY 2019/20 produced Interviews conducted for to fill vacant positions OAG Staff transfers managed	227003 Carriage, Haulage, Freight and transport hire 227004 Fuel, Lubricants and Oils 228001 Maintenance - Civil 228002 Maintenance - Vehicles 228003 Maintenance – Machinery, Equipment & Furniture	10,000 90,565 12,402 215,673 75,573
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			

Reasons for Variation in performance

No variation in performance

	Total	4,692,882
	Wage Recurrent	1,170,994
	Non Wage Recurrent	3,521,888
	<i>AIA</i>	0

Arrears

Total For SubProgramme	4,692,882
Wage Recurrent	1,170,994
Non Wage Recurrent	3,521,888
<i>AIA</i>	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

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.	Item	Spent
AC, generator, lifts, CCTV, Fire extinguishers maintained	Advert for supply of land placed in the newspapers and bids received.		

Reasons for Variation in performance

Procurement delays resulted in the variation observed.

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Total			0
GoU Development			0
External Financing			0
AIA			0
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment			
2 new vehicles procured	Process for procurement of a second vehicle commenced and bids were received. Procurement process to be concluded in Q4.	Item	Spent
<i>Reasons for Variation in performance</i>			
Procurement delays resulted in the variation observed.			
Total			0
GoU Development			0
External Financing			0
AIA			0
Output: 76 Purchase of Office and ICT Equipment, including Software			
IT Equipment procured	Procurement of 40 laptops undertaken.	Item	Spent
VSCAN system procured	Procurement of repair services for OAG Power backup system is underway.		
	Procurement of VSCAN system commenced and is ongoing		
<i>Reasons for Variation in performance</i>			
Procurement delays resulted in the variation observed.			
Total			0
GoU Development			0
External Financing			0
AIA			0
Output: 78 Purchase of Office and Residential Furniture and Fittings			
Furniture for OAG headquarter offices procured	1 Lot of office furniture procured	Item	Spent
<i>Reasons for Variation in performance</i>			
No variation			
Total			0
GoU Development			0
External Financing			0
AIA			0
Total For SubProgramme			0
GoU Development			0
External Financing			0
AIA			0
GRAND TOTAL			11,872,017

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Wage Recurrent	5,406,758
Non Wage Recurrent	6,465,259
GoU Development	0
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 4: 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
APMs for 52 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	2,988	0	2,988
APMs for 52 Statutory Authorities prepared and approved	211104 Statutory salaries	40,142	0	40,142
APMs for 18 projects prepared and approved	221003 Staff Training	(605)	0	(605)
Draft pre-study reports for the 2 VFM audits produced and approved	227001 Travel inland	80,919	0	80,919
Salary for 59 staff paid	227002 Travel abroad	925	0	925
	Total	124,369	0	124,369
3 months 10% NSSF for 59 staff paid	Wage Recurrent	40,142	0	40,142
	Non Wage Recurrent	84,227	0	84,227
	AIA	0	0	0

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
APMs for 55 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	4,977	0	4,977
APMs for 34 Statutory Authorities prepared and approved	211104 Statutory salaries	422,496	0	422,496
APMs for 133 projects prepared and approved	221003 Staff Training	1,272	0	1,272
OAS;s for 4 PSA Audits produced	225001 Consultancy Services- Short term	170,662	0	170,662
Draft pre-study reports for the 2 VFM audits produced and approved	227001 Travel inland	9,825	0	9,825
Salary for 64 staff paid	227002 Travel abroad	88,565	0	88,565
	Total	697,796	0	697,796
3 months 10% NSSF for 64 staff paid	Wage Recurrent	422,496	0	422,496
	Non Wage Recurrent	275,301	0	275,301
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 4: 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
Risk profiling for 127 districts undertaken				
Risk profiling for 41 MCs undertaken	211104 Statutory salaries	186,583	0	186,583
Risk profiling for 230 Town Councils undertaken				
Risk profiling for 13 Regional Referral hospitals undertaken	225001 Consultancy Services- Short term	921,570	0	921,570
Risk profiling for 106 Lower Local Governments done				
Audit reports for 355 schools produced	227001 Travel inland	120,040	0	120,040
3 months salary for 153 staff paid				
3 months NSSF for 153 staff paid				
	Total	1,228,194	0	1,228,194
	Wage Recurrent	186,583	0	186,583
	Non Wage Recurrent	1,041,610	0	1,041,610
	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
Draft pre-study reports for the 8 VFM audits produced and approved				
	211103 Allowances (Inc. Casuals, Temporary)	48,660	0	48,660
APMs for 19 MDAs prepared and approved	211104 Statutory salaries	676,365	0	676,365
APMs for 3 Statutory Authorities prepared and approved	221003 Staff Training	5,909	0	5,909
APMs for 13 projects prepared and approved	225001 Consultancy Services- Short term	247,419	0	247,419
3 months salary for 45 staff paid	227001 Travel inland	85,145	0	85,145
3 months 10% NSSF employer's contribution paid	227002 Travel abroad	58,135	0	58,135
	Total	1,121,634	0	1,121,634
	Wage Recurrent	676,365	0	676,365
	Non Wage Recurrent	445,268	0	445,268
	AIA	0	0	0

Vote:131 Auditor General

QUARTER 4: 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
5 Special Investigations Plans prepared and approved	211104 Statutory salaries	700,000	0	700,000
5 Special Investigation management letters produced	221003 Staff Training	2,125	0	2,125
5 Special Investigations Reports prepared and approved	225001 Consultancy Services- Short term	1,265,927	0	1,265,927
APMs for 9 MDAs prepared and approved	227001 Travel inland	18,212	0	18,212
APMs for 28 Statutory Authorities prepared and approved	Total	1,986,264	0	1,986,264
APMs for 6 projects prepared and approved	Wage Recurrent	700,000	0	700,000
3 months' salary for 49 staff paid	Non Wage Recurrent	1,286,264	0	1,286,264
3 months 10% NSSF employer contribution for 49 staff paid	AIA	0	0	0

Development Projects

Program: 17 Support to Audit services

Recurrent Programmes

Vote:131 Auditor General

QUARTER 4: 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

	Item	Balance b/f	New Funds	Total
9 months Financial Statements for the period ended 31st March 2019 produced and submitted	211104 Statutory salaries	368,048	0	368,048
Board of Survey Report for the year ended 30th June 2019 produced	212101 Social Security Contributions	371,872	0	371,872
Performance contract form A for the FY 2019/20 produced	212102 Pension for General Civil Service	42,442	0	42,442
Q3 FY 2018/19 progress reports produced	213001 Medical expenses (To employees)	95,306	0	95,306
3 months utility bills paid	213002 Incapacity, death benefits and funeral expenses	4	0	4
All transport equipment maintained	221001 Advertising and Public Relations	31,075	0	31,075
Site visits, site hand-over, Commissioning for Arua regional office held	221002 Workshops and Seminars	295,927	0	295,927
5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	221004 Recruitment Expenses	1,642	0	1,642
3 monthly reports on Procurement & Disposal submitted to PPDA	221007 Books, Periodicals & Newspapers	32,494	0	32,494
1 Procurement advert placed in the newspapers	221008 Computer supplies and Information Technology (IT)	655,053	0	655,053
All equipment, internet, data and CUG services maintained	221009 Welfare and Entertainment	161,718	0	161,718
1 information flyer produced	221011 Printing, Stationery, Photocopying and Binding	61,645	0	61,645
3 months subscription for adverts and newspapers paid	221016 IFMS Recurrent costs	10	0	10
Technical support provided to audit staff	221017 Subscriptions	5,689	0	5,689
10 Reports issued on post -issuance reviews	222001 Telecommunications	232	0	232
1 Parliamentary committees' sensitisation/feedback workshops held	223004 Guard and Security services	147	0	147
Database on status of audit reports submitted to Parliament and recommendations adopted updated	223005 Electricity	120,397	0	120,397
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	224004 Cleaning and Sanitation	17,167	0	17,167
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	227001 Travel inland	5,578	0	5,578
International engagements undertaken/attended	227002 Travel abroad	785,798	0	785,798
4 special investigation reports by Internal Audit produced	228001 Maintenance - Civil	113,774	0	113,774
Q3 Internal Audit report produced	228002 Maintenance - Vehicles	44,548	0	44,548
Develop system to monitor staff compliance with OAG Code of Conduct	228003 Maintenance – Machinery, Equipment & Furniture	92,857	0	92,857
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	Total	3,303,424	0	3,303,424
Legal opinions prepared for OAG	Wage Recurrent	368,048	0	368,048
Contracts drafted and reviewed on behalf of OAG	Non Wage Recurrent	2,935,376	0	2,935,376
Auditor General represented in courts of law and other legal forums	AIA	0	0	0
Asset management strategy developed				
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed				
Develop OAG policy handbook				
Staff salaries and 10% NSSF contribution paid				
Medical and Group Life insurance schemes managed				

Development Projects

Vote:131 Auditor General

QUARTER 4: 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
Land procured	<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
1 vehicle procured and delivered	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
VSCAN system procured and set up	312202 Machinery and Equipment	1,800,000	0	1,800,000
Assorted ICT equipment procurements completed	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
1 lot of office furniture procured and delivered	312203 Furniture & Fixtures	64,900	0	64,900
	Total	64,900	0	64,900
	<i>GoU Development</i>	<i>64,900</i>	<i>0</i>	<i>64,900</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		11,622,315	0	11,622,315
<i>Wage Recurrent</i>		<i>2,393,635</i>	<i>0</i>	<i>2,393,635</i>
<i>Non Wage Recurrent</i>		<i>6,068,045</i>	<i>0</i>	<i>6,068,045</i>
<i>GoU Development</i>		<i>3,160,635</i>	<i>0</i>	<i>3,160,635</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>