

Vote:131 Auditor General

QUARTER 4: 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 Q4	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	27.770	27.770	26.801	100.0%	96.5%	96.5%
Non Wage	24.034	28.988	28.988	28.758	120.6%	119.7%	99.2%
Devt. GoU	3.976	3.599	3.599	3.598	90.5%	90.5%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	55.779	60.357	60.357	59.157	108.2%	106.1%	98.0%
Total GoU+Ext Fin (MTEF)	55.779	60.357	60.357	59.157	108.2%	106.1%	98.0%
Arrears	0.011	0.011	0.011	0.011	100.0%	100.0%	100.0%
Total Budget	55.789	60.367	60.367	59.168	108.2%	106.1%	98.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	55.789	60.367	60.367	59.168	108.2%	106.1%	98.0%
Total Vote Budget Excluding Arrears	55.779	60.357	60.357	59.157	108.2%	106.1%	98.0%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1415 Financial Audits	20.68	22.71	22.19	109.8%	107.3%	97.7%
Program: 1416 Value for Money and Specialised Audits	7.40	9.58	9.16	129.4%	123.8%	95.7%
Program: 1417 Support to Audit services	27.70	28.07	27.80	101.3%	100.4%	99.0%
Total for Vote	55.78	60.36	59.16	108.2%	106.1%	98.0%

Matters to note in budget execution

Overall variance in budget execution can be attributed to over expenditure resulting from supplementary funding received by the office during the FY. These funds were allocated across various budget lines and spent as per the plan and terms of the supplementary allocation.

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

No Data Found

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(ii) Expenditures in excess of the original approved budget

Program 1415 Financial Audits

0.185 Bn Shs SubProgram/Project :02 Central Government One

Reason: Overall expenditure above the budget can be attributed to supplementary budget received during the financial year. Additional funds were utilised in accordance with the approved plans.

Items

100,285,038.000 UShs 227001 Travel inland

Reason: Over expenditure was a result of the supplementary allocation received

43,692,300.000 UShs 227002 Travel abroad

Reason: Additional funds were received in form of a supplementary which resulted in expenditure above budget.

41,490,960.000 UShs 221003 Staff Training

Reason: Expenditure and above the budget can be attributed to supplementary budget received during the financial year.

0.447 Bn Shs SubProgram/Project :03 Central Government Two

Reason: Variation is attributed to supplementary budget received during the financial which was allocated and spent as per the planned activities

Items

200,000,000.000 UShs 225001 Consultancy Services- Short term

Reason: Additional expenditure is due to a supplementary budget allocation received during the year which was partly allocated to this item under this sub-programme

149,737,950.000 UShs 227002 Travel abroad

Reason: Additional expenditure is due to a supplementary budget allocation received during the year which was partly allocated to this item under this sub-programme

56,804,580.000 UShs 227001 Travel inland

Reason: Additional expenditure is due to a supplementary budget allocation received during the year which was partly allocated to this item under this sub-programme

40,886,294.000 UShs 221003 Staff Training

Reason: Additional expenditure is due to a supplementary budget allocation received during the year which was partly allocated to this item under this sub-programme

1.386 Bn Shs SubProgram/Project :04 Local Authorities

Reason: The office received an supplementary funding during the year which was allocated and spent as planned.

Items

1,000,250,000.000 UShs 225001 Consultancy Services- Short term

Reason: Additional expenditure resulted from a supplementary budget allocation made during the year.

303,390,000.320 UShs 227001 Travel inland

Reason: Additional expenditure resulted from a supplementary budget allocation made during the year.

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41,332,500.000 UShs	227002 Travel abroad
	Reason: Additional expenditure resulted from a supplementary budget allocation made during the year.
40,886,294.000 UShs	221003 Staff Training
	Reason: Additional expenditure resulted from a supplementary budget allocation made during the year.
Program 1416 Value for Money and Specialised Audits	
0.474 Bn Shs	<i>SubProgram/Project :05 Value for Money and Specialised Audits</i>
	Reason: The over expenditure variation was caused by supplementary funding received by the office which was subsequently allocated and spent as per the terms of the supplementary.
<i>Items</i>	
200,000,000.000 UShs	225001 Consultancy Services- Short term
	Reason: The office received additional funding during the financial year which was allocated and spent as per the planned activities
126,031,500.000 UShs	227002 Travel abroad
	Reason: The office received additional funding during the financial year which was allocated and spent as per the planned activities
106,692,299.840 UShs	227001 Travel inland
	Reason: The office received additional funding during the financial year which was allocated and spent as per the planned activities
41,294,359.000 UShs	221003 Staff Training
	Reason: The office received additional funding during the financial year which was allocated and spent as per the planned activities
1.703 Bn Shs	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i>
	Reason: The office received a supplementary which was allocated across various items under this sub-programme.
<i>Items</i>	
1,574,700,000.000 UShs	225001 Consultancy Services- Short term
	Reason: Expenditure above the budget is attributed to supplementary funding received during the year.
55,285,040.000 UShs	227001 Travel inland
	Reason: Expenditure above the budget is attributed to supplementary funding received during the year.
40,886,294.000 UShs	221003 Staff Training
	Reason: Expenditure above the budget is attributed to supplementary funding received during the year.
32,400,000.000 UShs	227002 Travel abroad
	Reason: Expenditure above the budget is attributed to supplementary funding received during the year.
Program 1417 Support to Audit services	
0.528 Bn Shs	<i>SubProgram/Project :01 Headquarters</i>
	Reason: The over expenditure can be attributed to the fact that the office received a supplementary during the year which was allocated and spent across various items as per the planned activities
<i>Items</i>	
237,172,919.000 UShs	221002 Workshops and Seminars

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Reason: The office received a supplementary budget allocation which was spent as per the planned activities	
167,625,359.320 UShs	227001 Travel inland
Reason: The office received a supplementary budget allocation which was spent as per the planned activities	
134,885,990.000 UShs	227002 Travel abroad
Reason: The office received a supplementary budget allocation which was spent as per the planned activities	
90,360,000.000 UShs	225001 Consultancy Services- Short term
Reason: The office received a supplementary budget allocation which was spent as per the planned activities	
39,863,386.500 UShs	221003 Staff Training
Reason: The office received a supplementary budget allocation which was spent as per the planned activities	

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 Q4
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 Q4
Proportion of external audit report recommendations implemented	Percentage	75%	31%
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			

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Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Number of Judicial and Administrative actions resulting from audits	Number	5%	0
Nominal amount of savings resulting from audits	Number	65%	0
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	75%	0
Programme : 17 Support to Audit services			
Responsible Officer: MAXWELL POUL OGENTHO			
Programme Outcome: A high performing and efficient model institution			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
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 Q4
No. of MDAs audited	Number	33	22
No. of Statutory Authorities audited	Number	79	33
No. of projects audited	Number	55	33
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 Q4
No. of MDAs audited	Number	57	57

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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%	93.28%
Number of reviews and updates to audit manuals/guidelines	Number	100%	
Sub Programme : 04 Local Authorities			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
No. of Higher Local Governments audited	Number	379	391
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%	
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 Q4
No. of Value for Money Audits conducted	Number	18	22
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%	100%
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 Q4
No. of Forensic Investigations and Special audits conducted	Number	38	60
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage		100%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	100%	

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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 Q4
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accomodated	Percentage	100%	100%
Number of procurements and disposals carried out	Number	80	90
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 Q4
Proportion of vehicles and motorcycles in good condition	Ratio	4	3

Performance highlights for the Quarter

During the quarter, the following key outputs were produced: Audit reports for 1 MDA, 3 projects, 3 statutory authorities and 186 Lower local governments; 7 Forensic investigations/Special audits and 3 IT Audits. In addition, 445 lower local government audits and 2 special investigations were undertaken with funding from EU. The office also concluded a comprehensive office-wide Job Evaluation exercise with the support of GIZ. ;

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	22.71	22.19	109.8%	107.3%	97.7%
<i>Class: Outputs Provided</i>	<i>20.68</i>	<i>22.71</i>	<i>22.19</i>	<i>109.8%</i>	<i>107.3%</i>	<i>97.7%</i>
141501 Financial Audits	20.68	22.71	22.19	109.8%	107.3%	97.7%
Program 1416 Value for Money and Specialised Audits	7.40	9.58	9.16	129.4%	123.8%	95.7%
<i>Class: Outputs Provided</i>	<i>7.40</i>	<i>9.58</i>	<i>9.16</i>	<i>129.4%</i>	<i>123.8%</i>	<i>95.7%</i>
141601 Value for Money Audits	7.40	9.58	9.16	129.4%	123.8%	95.7%
Program 1417 Support to Audit services	27.71	28.08	27.81	101.3%	100.4%	99.0%
<i>Class: Outputs Provided</i>	<i>23.73</i>	<i>24.49</i>	<i>24.21</i>	<i>103.2%</i>	<i>102.1%</i>	<i>98.9%</i>
141701 Policy, Planning and Strategic Management	23.73	24.49	24.21	103.2%	102.1%	98.9%
<i>Class: Capital Purchases</i>	<i>3.98</i>	<i>3.60</i>	<i>3.60</i>	<i>90.5%</i>	<i>90.5%</i>	<i>100.0%</i>
141772 Government Buildings and Administrative Infrastructure	0.97	0.94	0.94	96.4%	96.4%	100.0%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.93	0.65	0.65	70.7%	70.6%	99.9%
141776 Purchase of Office and ICT Equipment, including Software	2.00	1.93	1.93	96.4%	96.4%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
141778 Purchase of Office and Residential Furniture and Fittings	0.08	0.08	0.08	100.0%	100.0%	100.0%
Class: Arrears	0.01	0.00	0.00	0.0%	0.0%	0.0%
141799 Arrears	0.01	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	55.79	60.37	59.17	108.2%	106.1%	98.0%

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
Class: Outputs Provided	51.80	56.77	55.57	109.6%	107.3%	97.9%
211103 Allowances (Inc. Casuals, Temporary)	1.65	1.65	1.65	100.0%	100.0%	100.0%
211104 Statutory salaries	27.77	27.77	26.80	100.0%	96.5%	96.5%
212101 Social Security Contributions	3.03	3.03	2.82	100.0%	93.0%	93.0%
212102 Pension for General Civil Service	0.74	0.74	0.72	100.0%	97.3%	97.3%
213001 Medical expenses (To employees)	1.41	1.41	1.41	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
213004 Gratuity Expenses	1.37	1.37	1.37	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.06	0.10	0.10	154.0%	154.0%	100.0%
221002 Workshops and Seminars	0.67	0.90	0.90	135.3%	135.5%	100.2%
221003 Staff Training	0.50	0.75	0.75	148.7%	148.7%	100.0%
221004 Recruitment Expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.08	0.08	200.0%	200.0%	100.0%
221008 Computer supplies and Information Technology (IT)	1.74	1.74	1.76	100.0%	101.0%	101.0%
221009 Welfare and Entertainment	0.68	0.68	0.68	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.57	0.57	0.57	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.04	0.04	0.04	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.07	0.07	100.0%	100.0%	100.0%
221017 Subscriptions	0.13	0.13	0.13	100.0%	100.0%	100.0%
222001 Telecommunications	0.06	0.06	0.06	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.42	0.42	100.0%	100.0%	100.0%
223005 Electricity	0.48	0.48	0.48	100.0%	100.0%	100.0%
223006 Water	0.14	0.14	0.14	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.34	0.34	0.34	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	1.95	5.03	5.02	257.4%	256.9%	99.8%
227001 Travel inland	3.34	4.13	4.13	123.6%	123.6%	100.0%
227002 Travel abroad	2.34	2.88	2.87	122.8%	122.5%	99.8%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.63	0.63	0.63	100.0%	100.0%	100.0%
228001 Maintenance - Civil	0.21	0.21	0.21	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.74	0.74	0.74	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.50	0.50	100.0%	100.0%	100.0%

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<i>Class: Capital Purchases</i>	3.98	3.60	3.60	90.5%	90.5%	100.0%
312101 Non-Residential Buildings	0.97	0.94	0.94	96.4%	96.4%	100.0%
312201 Transport Equipment	0.93	0.65	0.65	70.7%	70.6%	99.9%
312202 Machinery and Equipment	2.00	1.93	1.93	96.4%	96.4%	100.0%
312203 Furniture & Fixtures	0.08	0.08	0.08	100.0%	100.0%	100.0%
<i>Class: Arrears</i>	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	60.37	59.17	108.2%	106.1%	98.0%

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	22.71	22.19	109.8%	107.3%	97.7%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.49	4.68	4.59	104.1%	102.1%	98.0%
03 Central Government Two	4.79	5.24	5.09	109.3%	106.3%	97.3%
04 Local Authorities	11.39	12.79	12.51	112.2%	109.8%	97.8%
Program 1416 Value for Money and Specialised Audits	7.40	9.58	9.16	129.4%	123.8%	95.7%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	3.97	4.44	4.13	111.9%	104.2%	93.1%
06 Forensic Investigations and Special Audits	3.43	5.14	5.03	149.6%	146.5%	97.9%
Program 1417 Support to Audit services	27.71	28.08	27.81	101.3%	100.4%	99.0%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	23.74	24.49	24.21	103.2%	102.0%	98.9%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	3.98	3.60	3.60	90.5%	90.5%	100.0%
Total for Vote	55.79	60.37	59.17	108.2%	106.1%	98.0%

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 4: 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

	Item	Spent
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)	118,598
Audit reports for 21 MDAs, 33 Statutory Authorities and 26 projects prepared and approved	211104 Statutory salaries	3,796,990
2 VFM Studies undertaken.	221003 Staff Training	82,377
	227001 Travel inland	501,425
	227002 Travel abroad	87,385
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced		
Management letters for 22 MDAs prepared and approved		
Management letters for 33 Statutory Authorities prepared and approved		
Management letters for 33 projects prepared and approved		
2 VFM pre-study reports produced		
Audit reports produced for 22 MDAs		
Audit reports produced for 33 statutory authorities		
Audit reports produced for 33 projects		
4 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		
3 VFM Pre-study reports produced and approved		
12 months' Salary and NSSF for 59 staff paid		
Gratuity for 4 contract staff paid		

Reasons for Variation in performance

Additional performance due to backlog audits undertaken and reports produced. In addition, re-allocation of audit activities internally increased the scope of work.

Total	4,586,775
Wage Recurrent	3,796,990
Non Wage Recurrent	789,785
AIA	0
Total For SubProgramme	4,586,775

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QUARTER 4: 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	<i>UShs Thousand</i>
		Wage Recurrent	3,796,990
		Non Wage Recurrent	789,785
		AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

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QUARTER 4: 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 29 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	118,599
2 VFM Studies undertaken.	APMs for 31 Statutory Authorities prepared and approved	211104 Statutory salaries	3,910,011
	APMs for 26 Projects prepared and approved	221003 Staff Training	81,773
	APMs for 2 PSAs prepared and approved	225001 Consultancy Services- Short term	400,000
	Management letters for 57 MDAs produced and approved	227001 Travel inland	284,023
	Management letter for 48 statutory authorities produced and approved	227002 Travel abroad	299,476
	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		
	APMs for 9 MDAs produced		
	Entry meetings for 9 MDAs undertaken		
	APMs for 16 Statutory Authorities produced		
	Entry meetings for 16 Statutory Authorities undertaken		
	APMs for 67 projects produced		
	Entry meetings for 67 projects undertaken		
	APMs for 2 PSA audits produced		
	Entry meetings for 2 PSA audits undertaken		
	Audit plans for 2 special audits produced		
	2 VFM Pre-study reports produced and approved		
	12 months' salary and NSSF for 64 staff paid		
	Gratuity for 4 contract staff paid		

Reasons for Variation in performance

Additional performance due to backlog audits undertaken and reports produced. In addition, re-allocation of audit activities internally altered the scope of work.

Total	5,093,881
Wage Recurrent	3,910,011
Non Wage Recurrent	1,183,870

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		AIA	0
		Total For SubProgramme	5,093,881
		Wage Recurrent	3,910,011
		Non Wage Recurrent	1,183,870
		AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2018 produced	Annual Report of the Auditor General on Local Government Authorities for the FY ended 30th June 2018 produced	Item	Spent
Audit reports for; 121 Districts, 41 Municipal Councils, 13 Regional Referral hospitals, 204 Town councils, 124 LLGs (Divisions) and 280 schools.	OASs for 122 Districts prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	534,195
	OASs for 42 Municipalities prepared and approved	211104 Statutory salaries	8,287,882
	OASs for 13 Regional Referral Hospitals prepared and approved	221003 Staff Training	81,773
	OASs for 64 Municipal Divisions prepared and approved	225001 Consultancy Services- Short term	2,010,250
	Management letters for 122 districts prepared and approved	227001 Travel inland	1,516,950
	Management letters for 42 Municipalities prepared and approved	227002 Travel abroad	82,665
	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		
	Backlog audit reports for 445 sub-counties produced using EU funding		
	186 Lower local government Audit reports produced		
	APMs, entry meetings and Management letters for 355 audits of schools produced		
	Audit reports produced for 122 Districts		
	Audit reports produced for 42 Municipal Councils		
	Audit reports for 237 schools produced and approved		
	12 months' salary and NSSF for 153 staff paid		
	Gratuity for 7 contract staff paid		

Reasons for Variation in performance

Additional performance can be attributed to support from EU towards undertaking backlog lower local government audits.

Total	12,513,715
Wage Recurrent	8,287,882
Non Wage Recurrent	4,225,833
AIA	0

Vote:131 Auditor General**QUARTER 4: 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	<i>UShs Thousand</i>
		Total For SubProgramme	12,513,715
		Wage Recurrent	8,287,882
		Non Wage Recurrent	4,225,833
		<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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Annual Report of the Auditor General produced on Value for Money Audits produced and submitted to Parliament.	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
8 VFM Audit reports and 6 specialized audit reports produced.	OAS's for 6 MDAs, 19 Statutory Authorities and 18 projects produced	211103 Allowances (Inc. Casuals, Temporary)	153,050
Audit reports for 6 MDAs, 16 Statutory Authorities and 18 projects produced.	Management letters for 6 MDAs prepared and approved	211104 Statutory salaries	2,561,972
	Management letters for 19 Statutory Authorities prepared and approved	221003 Staff Training	82,181
	Management letters for 18 projects prepared and approved	225001 Consultancy Services- Short term	550,000
	7 VFM main studies undertaken	227001 Travel inland	533,461
	18 management letters produced for public works audits	227002 Travel abroad	252,063
	Audit reports produced for 6 MDAs		
	Audit reports produced for 19 statutory authorities		
	Audit reports produced for 18 projects		
	7 VFM Main study reports produced		
	18 infrastructure audits undertaken and reports produced		
	Audit area justification papers for 5 VFM audits 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		
	APMs for 8 MDAs produced		
	Entry meetings for 8 MDAs undertaken		
	APMs for 5 Statutory Authorities produced		
	Entry meetings for 5 Statutory Authorities undertaken		
	APMs for 10 projects produced		
	Entry meetings for 10 projects undertaken		
	Audit plans for 5 specialised (Public Works) audits produced		
	4 VFM Pre-study reports produced and approved		
	12 months' Salary and NSSF for 45 staff paid		
	Gratuity for 5 contract staff paid		

Reasons for Variation in performance

At the time of audit execution, more public works projects were identified as critical and included in audits undertaken.

Total	4,132,727
Wage Recurrent	2,561,972
Non Wage Recurrent	1,570,755
AIA	0
Total For SubProgramme	4,132,727

Vote:131 Auditor General

QUARTER 4: 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
		Wage Recurrent	2,561,972
		Non Wage Recurrent	1,570,755
		AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

In the FY 2018/19, this Sub-Programme will conduct 31 Forensic Investigations, 5 IT Audits and participate in 2 Special Regional Audits. In addition audit reports for 6 MDAs, 30 statutory authorities and 11 projects shall be produced.	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2018 produced	Item	Spent
	46 Special Investigations Plans prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	107,421
	6 IT Audit Plans prepared and approved	211104 Statutory salaries	2,724,342
	46 Special Audit/Investigation Management Letters produced and approved	221003 Staff Training	81,773
	6 IT Audit management letters produced	225001 Consultancy Services- Short term	1,774,700
	Management letters for 8 MDAs prepared and approved	227001 Travel inland	276,425
	Management letters for 37 Statutory Authorities prepared and approved	227002 Travel abroad	64,800
	Management letters for 12 projects prepared and approved		
	Audit reports produced for 9 MDAs		
	Audit reports produced for 40 statutory authorities		
	Audit reports produced for 13 projects		
	51 Special Audit reports produced		
	9 IT Audit reports produced		
	APMs for 27 MDAs produced		
	Entry meetings for 14 MDAs undertaken		
	APMs for 13 Statutory Authorities produced		
	Entry meetings for 7 Statutory Authorities undertaken		
	APMs for 7 projects produced		
	Entry meetings for 3 projects undertaken		
	6 Special Investigation Plans approved		
	12 months' salary for 49 staff paid		
	Gratuity paid to 4 contract staff		

Reasons for Variation in performance

The office undertook additional special audits because specific risky areas were identified during preliminary audit stages. whereas 4 extra IT Audits which was carried forward from a previous auditing periods.

Total	5,029,460
Wage Recurrent	2,724,342
Non Wage Recurrent	2,305,118
AIA	0
Total For SubProgramme	5,029,460

Vote:131 Auditor General

QUARTER 4: 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
		Wage Recurrent	2,724,342
		Non Wage Recurrent	2,305,118
		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, 5 internal special investigations, 4 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 Budget documents for FY 2019/20 produced 12 months utility, security and cleaning bills paid Annual Procurement plan for FY 2018/19 submitted 39 Contracts' and 99 Evaluation Committee meetings held and minutes produced 12 PPDA monthly reports submitted 9 Procurement adverts published Routine maintenance of all IT, civil and electrical and Transport equipment, data and CUG services Audit reports archived, reproduced and disseminated TeamMate annual license renewed 4 Information Flyers produced 2 Lots of IEC and promotional materials procured 12 months subscription for adverts and newspapers and to international bodies paid M&E sensitization undertaken in all regional offices 1 external Quality Assurance review coordinated 10 pre-audit issuance review reports produced Technical support provided to Oversight Committees of Parliament through Minutes, briefs and verification reports 2 Parliamentary Oversight committee reports developed and adopted with support of OAG staff Report on recommendations emanating from AG's report adopted by Parliament produced Intranet finalized and launched	Item	Spent
		211103 Allowances (Inc. Casuals, Temporary)	620,010
		211104 Statutory salaries	5,519,441
		212101 Social Security Contributions	2,822,665
		212102 Pension for General Civil Service	722,213
		213001 Medical expenses (To employees)	1,409,250
		213002 Incapacity, death benefits and funeral expenses	56,015
		213004 Gratuity Expenses	1,371,270
		221001 Advertising and Public Relations	99,868
		221002 Workshops and Seminars	904,801
		221003 Staff Training	338,751
		221004 Recruitment Expenses	64,011
		221007 Books, Periodicals & Newspapers	77,229
		221008 Computer supplies and Information Technology (IT)	1,758,869
		221009 Welfare and Entertainment	675,728
		221011 Printing, Stationery, Photocopying and Binding	568,068
		221012 Small Office Equipment	40,000
		221016 IFMS Recurrent costs	72,000
		221017 Subscriptions	132,965
		222001 Telecommunications	58,584
		223004 Guard and Security services	421,416
		223005 Electricity	481,587
		223006 Water	141,397
		224004 Cleaning and Sanitation	336,000
		225001 Consultancy Services- Short term	283,721
		227001 Travel inland	1,020,127
		227002 Travel abroad	2,084,781
		227003 Carriage, Haulage, Freight and transport hire	40,000
		227004 Fuel, Lubricants and Oils	630,452
		228001 Maintenance - Civil	214,508

Vote:131 Auditor General

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

OAG PR Unit participated in external exhibitions and coordinated participation in 2 CSR activities Internal policies, strategies and manuals reviewed; Contracts drafted and reviewed; Forensic investigations reviewed; Legal briefs and opinions prepared; for and on behalf of OAG by the legal unit OAG represented in courts of law and other legal forums Health and Group life Insurance schemes managed 19 stakeholder engagement workshops held 12 months' staff salaries, pension, NSSF and PAYE payments managed Staff training activities managed Staff performance Appraisal process managed 33 staff promoted and 4 recruited OAG Staff transfers managed	228002 Maintenance - Vehicles 228003 Maintenance – Machinery, Equipment & Furniture	738,360 498,304
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Reasons for Variation in performance

Additional performance can be attributed to the supplementary budget allocation received during the year.

Total	24,202,391
Wage Recurrent	5,519,441
Non Wage Recurrent	18,682,950
AIA	0
Total For SubProgramme	24,202,391
Wage Recurrent	5,519,441
Non Wage Recurrent	18,682,950
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Construction of the Centre for Audit Excellence	Routine repair and maintenance of office buildings carried out	Item	Spent
Procurement of a power back up system for 5 regional offices	AC, generator, lifts, CCTV, Fire extinguishers maintained	312101 Non-Residential Buildings	935,540
Fencing of 2 regional offices	5 acres of Land procured		

Reasons for Variation in performance

Total	935,540
GoU Development	935,540
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Vote:131 Auditor General

QUARTER 4: 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
The office plans to procure 4 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.	3 vehicles procured and delivered	Item 312201 Transport Equipment	Spent 653,658
<i>Reasons for Variation in performance</i>			
Procurement of additional vehicle is still on-going			
			Total 653,658
			GoU Development 653,658
			External Financing 0
			AIA 0
Output: 76 Purchase of Office and ICT Equipment, including Software			
Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses,, Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.	VSCAN system procured and installation on-going 40 Laptops and assorted ICT equipment procured OAG Power back up replaced	Item 312202 Machinery and Equipment	Spent 1,928,949
<i>Reasons for Variation in performance</i>			
			Total 1,928,949
			GoU Development 1,928,949
			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 furniture procured and distributed to Audit house and regional offices	Item 312203 Furniture & Fixtures	Spent 80,000
<i>Reasons for Variation in performance</i>			
			Total 80,000
			GoU Development 80,000
			External Financing 0
			AIA 0
			Total For SubProgramme 3,598,147
			GoU Development 3,598,147
			External Financing 0
			AIA 0
			GRAND TOTAL 59,157,095
			Wage Recurrent 26,800,637
			Non Wage Recurrent 28,758,311
			GoU Development 3,598,147
			External Financing 0
			AIA 0

Vote:131 Auditor General**QUARTER 4: 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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Program: 15 Financial Audits*Recurrent Programmes***Subprogram: 02 Central Government One***Outputs Provided***Output: 01 Financial Audits**

		Item	Spent
APMs for 52 MDAs prepared and approved	APMs for 52 MDAs produced		
	Entry meetings for 15 MDAs undertaken	211103 Allowances (Inc. Casuals, Temporary)	17,812
	APMs for 34 Statutory Authorities produced	211104 Statutory salaries	919,732
APMs for 52 Statutory Authorities prepared and approved	Entry meetings for 34 Statutory Authorities undertaken	221003 Staff Training	5,111
	APMs for 18 projects produced	227001 Travel inland	131,061
APMs for 18 projects prepared and approved	Entry meetings for 18 projects undertaken	227002 Travel abroad	6,387
	Audit reports for 2 projects produced		
Draft pre-study reports for the 2 VFM audits produced and approved	2 special investigations undertaken and reports produced		
	3 VFM Pre-study reports produced and approved		
Salary for 59 staff paid	3 months' salary and 10% NSSF paid for 59 staff		
3 months 10% NSSF for 59 staff paid			

Reasons for Variation in performance

Additional performance due to backlog audits undertaken and reports produced. In addition, re-allocation of audit activities internally increased the scope of work.

Total	1,080,103
Wage Recurrent	919,732
Non Wage Recurrent	160,371
AIA	0
Total For SubProgramme	1,080,103
Wage Recurrent	919,732
Non Wage Recurrent	160,371
AIA	0

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

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
APMs for 55 MDAs prepared and approved	APMs for 9 MDAs produced	Item	Spent
	Entry meetings for 9 MDAs undertaken	211103 Allowances (Inc. Casuals, Temporary)	19,802
APMs for 34 Statutory Authorities prepared and approved	APMs for 16 Statutory Authorities produced	211104 Statutory salaries	1,292,397
	Entry meetings for 16 Statutory Authorities undertaken	221003 Staff Training	6,383
APMs for 133 projects prepared and approved	APMs for 67 projects produced	225001 Consultancy Services- Short term	203,995
	Entry meetings for 67 projects undertaken	227001 Travel inland	38,227
OAS;s for 4 PSA Audits produced	APMs for 2 PSA audits produced	227002 Travel abroad	107,282
	Entry meetings for 2 PSA audits undertaken		
Draft pre-study reports for the 2 VFM audits produced and approved	Audit plans for 2 special audits produced		
	2 VFM Pre-study reports produced and approved		
Salary for 64 staff paid	3 months' salary and 10% NSSF paid for 64 staff		
3 months 10% NSSF for 64 staff paid			

Reasons for Variation in performance

Additional performance due to backlog audits undertaken and reports produced. In addition, re-allocation of audit activities internally altered the scope of work.

Total	1,668,086
Wage Recurrent	1,292,397
Non Wage Recurrent	375,689
AIA	0
Total For SubProgramme	1,668,086
Wage Recurrent	1,292,397
Non Wage Recurrent	375,689
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
Risk profiling for 127 districts undertaken	Backlog audit reports for 445 sub-counties produced using EU funding	211103 Allowances (Inc. Casuals, Temporary)	66,774
Risk profiling for 41 MCs undertaken	186 Lower local government Audit reports produced	211104 Statutory salaries	2,058,445
Risk profiling for 230 Town Councils undertaken	APMs, entry meetings and Management letters for 355 audits of schools produced	221003 Staff Training	5,111
Risk profiling for 13 Regional Referral hospitals undertaken	3 months' salary for 147 staff paid	225001 Consultancy Services- Short term	1,080,154
Risk profiling for 106 Lower Local Governments done	3 months' 10% NSSF for 147 staff paid	227001 Travel inland	271,735
Audit reports for 355 schools produced		227002 Travel abroad	5,167
3 months salary for 153 staff paid			
3 months NSSF for 153 staff paid			

Reasons for Variation in performance

Additional performance can be attributed to support from EU towards undertaking backlog lower local government audits.

Total	3,487,386
Wage Recurrent	2,058,445
Non Wage Recurrent	1,428,940

Vote:131 Auditor General**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		AIA	0
		Total For SubProgramme	3,487,386
		Wage Recurrent	2,058,445
		Non Wage Recurrent	1,428,940
		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**

		Item	Spent
Draft pre-study reports for the 8 VFM audits produced and approved	APMs for 8 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	67,791
	Entry meetings for 8 MDAs undertaken		
APMs for 19 MDAs prepared and approved	APMs for 5 Statutory Authorities produced	211104 Statutory salaries	1,085,476
	Entry meetings for 5 Statutory Authorities undertaken	221003 Staff Training	11,428
APMs for 3 Statutory Authorities prepared and approved	APMs for 10 projects produced	225001 Consultancy Services- Short term	305,752
	Entry meetings for 10 projects undertaken	227001 Travel inland	138,492
APMs for 13 projects prepared and approved	Audit plans for 5 specialised (Public Works) audits produced	227002 Travel abroad	73,889
3 months salary for 45 staff paid	4 VFM Pre-study reports produced and approved		
3 months 10% NSSF employer's contribution paid	3 months' salary and 10% NSSF paid for 45 staff		

Reasons for Variation in performance

At the time of audit execution, more public works projects were identified as critical and included in audits undertaken.

Total	1,682,828
Wage Recurrent	1,085,476
Non Wage Recurrent	597,352
AIA	0
Total For SubProgramme	1,682,828
Wage Recurrent	1,085,476
Non Wage Recurrent	597,352
AIA	0

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

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
5 Special Investigations Plans prepared and approved	1 MDA Audit report produced	Item	Spent
	Audit reports for 3 statutory bodies produced	211103 Allowances (Inc. Casuals, Temporary)	13,428
5 Special Investigation management letters produced	1 project audit report produced	211104 Statutory salaries	1,301,464
	6 special audit reports produced	221003 Staff Training	7,236
	3 IT Audit reports produced	225001 Consultancy Services- Short term	1,299,260
5 Special Investigations Reports prepared and approved	APMs for 27 MDAs produced	227001 Travel inland	45,855
	Entry meetings for 14 MDAs undertaken	227002 Travel abroad	4,050
APMs for 9 MDAs prepared and approved	APMs for 13 Statutory Authorities produced		
	Entry meetings for 7 Statutory Authorities undertaken		
APMs for 28 Statutory Authorities prepared and approved	APMs for 7 projects produced		
	Entry meetings for 3 projects undertaken		
APMs for 6 projects prepared and approved	6 Special Investigation Plans approved		
	3 IT Audit plans produced and approved		
3 months' salary for 49 staff paid			
3 months 10% NSSF employer contribution for 49 staff paid			

Reasons for Variation in performance

The office undertook additional special audits because specific risky areas were identified during preliminary audit stages, whereas 4 extra IT Audits which was carried forward from a previous auditing periods.

Total	2,671,292
Wage Recurrent	1,301,464
Non Wage Recurrent	1,369,828
AIA	0
Total For SubProgramme	2,671,292
Wage Recurrent	1,301,464
Non Wage Recurrent	1,369,828
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

		Item	Spent
9 months Financial Statements for the period ended 31st March 2019 produced and submitted	9 Months' Financial Statements for FY 2018/19 produced	211103 Allowances (Inc. Casuals, Temporary)	77,501
Board of Survey Report for the year ended 30th June 2019 produced	FY 2019/20 Approved Estimates and performance contract produced and submitted	211104 Statutory salaries	1,709,599
Performance contract form A for the FY 2019/20 produced	3 months utility bills paid	212101 Social Security Contributions	918,508
Q3 FY 2018/19 progress reports produced	All transport equipment maintained	212102 Pension for General Civil Service	208,146
	2378 audit reports archived	213001 Medical expenses (To employees)	95,306
	392 audit reports reproduced into 4344 copies for dissemination	213002 Incapacity, death benefits and funeral expenses	14,008
3 months utility bills paid	10 Donor relations and collaborative engagements managed	221001 Advertising and Public Relations	47,284
All transport equipment maintained	M&E sensitization undertaken in all	221002 Workshops and Seminars	380,925
Site visits, site hand-over, Commissioning for Arua regional office held			

Vote:131 Auditor General

QUARTER 4: Outputs and Expenditure in Quarter

5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	regional offices	221003 Staff Training	28,866
3 monthly reports on Procurement & Disposal submitted to PPDA	Generator fuel procured; Routine service and maintenance of electrical installations, generators, lifts and AC units; as well as civil works at Audit House and regional offices	221004 Recruitment Expenses	1,642
1 Procurement advert placed in the newspapers	3 months' staff salaries, pension, NSSF and PAYE payments managed	221007 Books, Periodicals & Newspapers	42,148
All equipment, internet, data and CUG services maintained	OAG Health insurance scheme renewed and premium paid	221008 Computer supplies and Information Technology (IT)	889,499
1 information flyer produced	All staff training activities managed	221009 Welfare and Entertainment	274,339
3 months subscription for adverts and newspapers paid	1 internal investigation undertaken and report produced	221011 Printing, Stationery, Photocopying and Binding	175,259
Technical support provided to audit staff	Quarter 3 Internal Audit Report and Budget Performance report for FY 2018/19 produced and submitted	221012 Small Office Equipment	10,000
10 Reports issued on post -issuance reviews	Internet, ICT equipment, data and CUG services maintained	221016 IFMS Recurrent costs	18,010
1 Parliamentary committees' sensitisation/feedback workshops held	1 court case filed against the AG managed by the legal unit	221017 Subscriptions	38,930
Database on status of audit reports submitted to Parliament and recommendations adopted updated	8 contracts drafted; 4 contracts and 2 forensic investigations reviewed; 8 legal briefs and opinions prepared; for and on behalf of OAG by the legal unit	222001 Telecommunications	14,878
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	Audit verification reports produced	223004 Guard and Security services	105,501
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	Technical support provided to Parliamentary oversight committees	223005 Electricity	240,794
International engagements undertaken/attended	Data base on status of audit reports submitted to parliament updated	223006 Water	35,349
4 special investigation reports by Internal Audit produced	Briefs on Audit reports to be discussed by committees prepared	224004 Cleaning and Sanitation	101,167
Q3 Internal Audit report produced	1 lot of OAG promotional material procured and distributed	225001 Consultancy Services- Short term	32,227
Develop system to monitor staff compliance with OAG Code of Conduct	2 OAG Information Flyers published	227001 Travel inland	112,141
	3 months' Adverts, newspaper subscriptions paid	227002 Travel abroad	901,074
	The OAG participated in 2 CSR activities	227003 Carriage, Haulage, Freight and transport hire	10,000
	The PR unit represented the OAG in 2 external exhibitions	227004 Fuel, Lubricants and Oils	78,806
	1 external Quality Assurance review undertaken by AFROSAI-E	228001 Maintenance - Civil	167,401
	Technical support provided to all audit directorates	228002 Maintenance - Vehicles	229,138
	Audit staff from 3 directorates trained in FAM and CAM	228003 Maintenance – Machinery, Equipment & Furniture	217,433
	14 Contracts Committee meetings and 24 Evaluation Committee meetings held and minutes produced		
	3 Monthly reports on Procurement & Disposal submitted to PPDA		
	3 Procurement adverts produced		

Reasons for Variation in performance

Additional performance can be attributed to the supplementary budget allocation received during the year.

Total	7,175,880
Wage Recurrent	1,709,599
Non Wage Recurrent	5,466,281
<i>AIA</i>	0

Arrears

Vote:131 Auditor General**QUARTER 4: 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 For SubProgramme	7,175,880
		Wage Recurrent	1,709,599
		Non Wage Recurrent	5,466,281
		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	312101 Non-Residential Buildings	935,540
AC, generator, lifts, CCTV, Fire extinguishers maintained	AC, generator, lifts, CCTV, Fire extinguishers maintained		
Land procured	5 acres of Land procured		

Land procured

Reasons for Variation in performance

Total	935,540
GoU Development	935,540
External Financing	0
AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

		Item	Spent
1 vehicle procured and delivered	3 vehicles procured and delivered.	312201 Transport Equipment	481,784

Reasons for Variation in performance

Procurement of additional vehicle is still on-going

Total	481,784
GoU Development	481,784
External Financing	0
AIA	0

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

		Item	Spent
VSCAN system procured and set up	VSCAN system and assorted ICT equipment procured	312202 Machinery and Equipment	1,928,949
Assorted ICT equipment procurements completed			

Reasons for Variation in performance

Total	1,928,949
GoU Development	1,928,949
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Vote:131 Auditor General**QUARTER 4: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
1 lot of office furniture procured and delivered	Final payments on furniture deliveries made	Item 312203 Furniture & Fixtures	Spent 64,900
<i>Reasons for Variation in performance</i>			
		Total	64,900
		GoU Development	64,900
		External Financing	0
		AIA	0
		Total For SubProgramme	3,411,173
		GoU Development	3,411,173
		External Financing	0
		AIA	0
		GRAND TOTAL	21,176,748
		Wage Recurrent	8,367,114
		Non Wage Recurrent	9,398,461
		GoU Development	3,411,173
		External Financing	0
		AIA	0