

Vote:131 Auditor General

QUARTER 2: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	13.885	13.812	50.0%	49.7%	99.5%
Non Wage	27.930	16.726	14.742	59.9%	52.8%	88.1%
Dev. GoU	8.050	5.728	1.379	71.2%	17.1%	24.1%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	63.750	36.339	29.934	57.0%	47.0%	82.4%
Total GoU+Ext Fin (MTEF)	63.750	36.339	29.934	57.0%	47.0%	82.4%
Arrears	0.170	0.170	0.000	100.0%	0.0%	0.0%
Total Budget	63.919	36.508	29.934	57.1%	46.8%	82.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	63.919	36.508	29.934	57.1%	46.8%	82.0%
Total Vote Budget Excluding Arrears	63.750	36.339	29.934	57.0%	47.0%	82.4%

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	22.35	11.62	11.26	52.0%	50.4%	96.9%
Program: 1416 Value for Money and Specialised Audits	8.22	4.30	4.20	52.3%	51.1%	97.8%
Program: 1417 Support to Audit services	33.18	20.42	14.47	61.5%	43.6%	70.9%
Total for Vote	63.75	36.34	29.93	57.0%	47.0%	82.4%

Matters to note in budget execution

Variance in budget execution can be attributed to on - going audit execution processes with several audit outputs scheduled for Q3 as per the work plans.

In addition procedural and procurement delays contributed to unspent balances as at the end of the quarter.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1415 Financial Audits	
0.060 Bn Shs	<i>SubProgram/Project :02 Central Government One</i>
Reason: Pending inspections of 4 missions abroad resulted in the unspent balances observed. These resources shall be utilized in Q3 when inspections are undertaken.	

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<i>Items</i>	
60,340,912.000 UShs	227002 Travel abroad Reason: Unspent balances are attributed to 4 pending inspections of missions abroad. These shall be conducted in Q3.
0.053 Bn Shs	<i>SubProgram/Project :03 Central Government Two</i> Reason: Unspent balances are attributed to audits of some projects which are still in progress. These shall be concluded in Q3 and the associated funds will be utilized during the same quarter.
<i>Items</i>	
53,071,757.000 UShs	227001 Travel inland Reason: Pending audits of mostly projects resulted in the balances observed. Funds will be utilized in Q3 when these audits are concluded
Program 1416 Value for Money and Specialised Audits	
0.031 Bn Shs	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i> Reason: Unspent balances can be attributed to special audits/forensic investigations which are still in progress. These audits shall consume the balances upon completion in Q3.
<i>Items</i>	
31,348,894.000 UShs	227001 Travel inland Reason: Expenditure variation is due to special audits which are still in progress and shall be concluded in Q3.
Program 1417 Support to Audit services	
0.901 Bn Shs	<i>SubProgram/Project :01 Headquarters</i> Reason: The variation is due to delayed payments, on going and deferred activities which shall be completed in Q3.
<i>Items</i>	
344,766,600.000 UShs	227002 Travel abroad Reason: Activities involving travel abroad were deferred to Q3.
188,819,240.000 UShs	221008 Computer supplies and Information Technology (IT) Reason: Observed balances can be attributed to pending payments of service providers.
126,528,130.000 UShs	224004 Cleaning and Sanitation Reason: These unspent balances are due to delayed processing of payments to service providers. Funds shall be utilised in Q3.
102,200,000.000 UShs	223002 Rates Reason: Pending payments to be made in Q3 following verification processes.
91,832,349.000 UShs	221011 Printing, Stationery, Photocopying and Binding Reason: Balances shall be utilised in Q3 for the printing and reproducing of audit reports for dissemination purposes
4.349 Bn Shs	<i>SubProgram/Project :0362 Support to Office of the Auditor General</i> Reason: The variation is attributed to delays along the procurement chain. Funds shall be spent in subsequent quarters.
<i>Items</i>	

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3,049,774,075.595 UShs	312101 Non-Residential Buildings	Reason: Delays experienced during the procurement process resulted in the observed balances.
1,157,500,774.692 UShs	312202 Machinery and Equipment	Reason: Delays in initiating procurement processes resulted in the unspent balances.
141,778,546.713 UShs	312203 Furniture & Fixtures	Reason: Unspent balances are due to delayed processing of furniture requests. However procurement commenced and funds shall be spent in Q3 and Q4.
<i>(ii) Expenditures in excess of the original approved budget</i>		

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 2019/20	Actuals By END Q2
Level of compliance with public financial management laws and regulations	Percentage	50%	0%
Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Proportion of external audit report recommendations implemented	Percentage	60%	24%
Adoption rate of OAG recommendations by Parliamentary Oversight Committees	Rate	50%	0%
Level of compliance with the audit ISSAIs	Percentage	65%	0%
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 2019/20	Actuals By END Q2
Number of Judicial and Administrative actions resulting from audits	Number	5	0
Nominal amount of savings resulting from audits	Number	100,000,000,000	0
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	2	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 2019/20	Actuals By END Q2
Percentage of Corporate Strategy implemented	Percentage	70%	40%
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	2.5	1.9
Level of implementation of Internal and External Audit Recommendations	Percentage	85%	85%

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 2019/20	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	94.9%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	85%	88.1%
Number of reviews and updates to audit manuals/guidelines	Number	2	0
Sub Programme : 03 Central Government Two			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0

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Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	53%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	88.1%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
Sub Programme : 04 Local Authorities			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	9%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	90.5%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
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 2019/20	Actuals By END Q2
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%	87.2%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage		0%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	2%	0%
Sub Programme : 06 Forensic Investigations and Special Audits			
KeyOutputPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
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%	83.05%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	20%	0%

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Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	1%	0%
Programme : 17 Support to Audit services			
Sub Programme : 01 Headquarters			
KeyOutputPut : 01 Policy, Planning and Strategic Management			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
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	85	203
Percentage of planned draft legal amendments proposed and presented	Percentage	100%	0%
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 2019/20	Actuals By END Q2
Proportion of vehicles and motorcycles in good condition	Ratio	3	

Performance highlights for the Quarter

The annual report of the Auditor General for FY 2018/19 was produced and submitted to Parliament in fulfilment of stipulations of the PFM Act, 2015.

As at 31st December, 2019 the Office had completed a total of 491 financial audits, 11 value for money audits, 7 specialised audits, 41 forensic investigations and special audits (including 5 IT Systems Audits) and participated in 3 regional audits. In addition, the office processed 3720 lower local government audits.

The Financial audit reports comprise; 168 Local Authorities 108 MDAs, 97 Projects, 114 Statutory Authorities and 4 PSA audits.

This resulted in a total of 4274 audit reports consisting off 554 audit reports for FY 2018/19 and 3720 backlog reports of lower local governments and schools.

In addition, the external audit of the OAG for 2 financial years was concluded and the job evaluation report was approved. The IMIS procurement was near conclusion awaiting a no objection from KfW on the evaluation and contract.

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	22.35	11.62	11.26	52.0%	50.4%	96.9%
<i>Class: Outputs Provided</i>	22.35	11.62	11.26	52.0%	50.4%	96.9%
141501 Financial Audits	22.35	11.62	11.26	52.0%	50.4%	96.9%
Program 1416 Value for Money and Specialised Audits	8.22	4.30	4.20	52.3%	51.1%	97.8%
<i>Class: Outputs Provided</i>	8.22	4.30	4.20	52.3%	51.1%	97.8%
141601 Value for Money Audits	8.22	4.30	4.20	52.3%	51.1%	97.8%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1417 Support to Audit services	33.35	20.59	14.47	61.7%	43.4%	70.3%
<i>Class: Outputs Provided</i>	25.13	14.86	13.09	59.1%	52.1%	88.1%
141701 Policy, Planning and Strategic Management	25.13	14.86	13.09	59.1%	52.1%	88.1%
<i>Class: Capital Purchases</i>	8.05	5.73	1.38	71.2%	17.1%	24.1%
141772 Government Buildings and Administrative Infrastructure	5.47	3.16	0.11	57.8%	2.0%	3.5%
141776 Purchase of Office and ICT Equipment, including Software	2.40	2.43	1.27	101.1%	52.9%	52.3%
141778 Purchase of Office and Residential Furniture and Fittings	0.18	0.14	0.00	78.8%	0.0%	0.0%
<i>Class: Arrears</i>	0.17	0.00	0.00	0.0%	0.0%	0.0%
141799 Arrears	0.17	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	63.92	36.51	29.93	57.1%	46.8%	82.0%

Table V3.2: 2019/20 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	55.70	30.78	28.55	55.3%	51.3%	92.8%
211103 Allowances (Inc. Casuals, Temporary)	1.93	1.26	1.20	65.1%	62.3%	95.8%
211104 Statutory salaries	27.77	13.88	13.81	50.0%	49.7%	99.5%
212101 Social Security Contributions	3.15	1.58	1.39	50.0%	44.2%	88.5%
212102 Pension for General Civil Service	0.82	0.41	0.35	50.0%	42.0%	84.1%
213001 Medical expenses (To employees)	1.41	1.41	1.14	100.0%	80.7%	80.7%
213002 Incapacity, death benefits and funeral expenses	0.06	0.03	0.03	50.0%	50.0%	100.0%
213004 Gratuity Expenses	1.40	1.40	1.40	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.09	0.05	0.05	50.0%	50.0%	100.0%
221002 Workshops and Seminars	0.81	0.53	0.52	65.6%	63.7%	97.0%
221003 Staff Training	0.70	0.44	0.42	62.5%	60.3%	96.5%
221004 Recruitment Expenses	0.08	0.06	0.05	66.7%	63.1%	94.6%
221007 Books, Periodicals & Newspapers	0.09	0.04	0.04	50.0%	42.9%	85.8%
221008 Computer supplies and Information Technology (IT)	0.60	0.40	0.21	66.7%	35.3%	53.0%
221009 Welfare and Entertainment	0.93	0.31	0.31	33.3%	33.0%	99.0%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.31	0.22	50.0%	35.3%	70.5%
221012 Small Office Equipment	0.10	0.05	0.05	50.0%	50.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	49.5%	98.9%
221017 Subscriptions	0.23	0.12	0.07	50.0%	30.1%	60.1%
222001 Telecommunications	0.46	0.23	0.20	50.0%	43.5%	86.9%
223002 Rates	0.12	0.12	0.02	100.0%	14.8%	14.8%
223004 Guard and Security services	0.42	0.21	0.21	50.0%	50.0%	100.0%
223005 Electricity	0.54	0.27	0.27	50.0%	50.0%	100.0%
223006 Water	0.19	0.09	0.09	50.0%	50.0%	100.0%

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224004 Cleaning and Sanitation	0.48	0.24	0.11	50.0%	23.4%	46.8%
225001 Consultancy Services- Short term	3.65	1.83	1.77	50.0%	48.6%	97.1%
227001 Travel inland	3.59	2.25	2.03	62.5%	56.5%	90.3%
227002 Travel abroad	2.84	1.80	1.40	63.4%	49.1%	77.5%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.02	0.02	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	0.88	0.44	0.42	50.0%	47.3%	94.5%
228001 Maintenance - Civil	0.21	0.11	0.10	50.0%	47.7%	95.3%
228002 Maintenance - Vehicles	0.90	0.45	0.41	50.0%	45.7%	91.4%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.25	0.21	50.0%	42.0%	84.0%
Class: Capital Purchases	8.05	5.73	1.38	71.2%	17.1%	24.1%
312101 Non-Residential Buildings	5.47	3.16	0.11	57.8%	2.0%	3.5%
312202 Machinery and Equipment	2.40	2.43	1.27	101.1%	52.9%	52.3%
312203 Furniture & Fixtures	0.18	0.14	0.00	78.8%	0.0%	0.0%
Class: Arrears	0.17	0.00	0.00	0.0%	0.0%	0.0%
321608 General Public Service Pension arrears (Budgeting)	0.17	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	63.92	36.51	29.93	57.1%	46.8%	82.0%

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	22.35	11.62	11.26	52.0%	50.4%	96.9%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.78	2.50	2.31	52.3%	48.3%	92.3%
03 Central Government Two	5.02	2.58	2.51	51.5%	50.0%	97.2%
04 Local Authorities	12.55	6.54	6.45	52.1%	51.3%	98.5%
Program 1416 Value for Money and Specialised Audits	8.22	4.30	4.20	52.3%	51.1%	97.8%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.42	2.32	2.28	52.5%	51.5%	98.1%
06 Forensic Investigations and Special Audits	3.80	1.97	1.92	51.9%	50.7%	97.5%
Program 1417 Support to Audit services	33.35	20.59	14.47	61.7%	43.4%	70.3%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	25.30	14.86	13.09	58.7%	51.7%	88.1%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	8.05	5.73	1.38	71.2%	17.1%	24.1%
Total for Vote	63.92	36.51	29.93	57.1%	46.8%	82.0%

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 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

	Item	Spent
53 MDAs Audited and reports produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	74,187
33 Statutory Authorities audited and reports produced	211103 Allowances (Inc. Casuals, Temporary)	1,872,343
18 Projects audited and reports produced	211104 Statutory salaries	35,470
2 Value For Money Audits reports produced	221003 Staff Training	221,427
2 special audits reports produced	227001 Travel inland	101,729
Consolidation of Annual Report of the AG.	227002 Travel abroad	
	Audit reports for 49 MDAs produced	
	Audit reports for 31 Statutory Authorities produced	
	Audit reports for 24 projects produced	
	Main study reports for 2 VFM audits produced	
	3 special Audit reports produced	
	2 Compliance audit thematic area reports produced	
	Pre-study reports for the 2 VFM audits produced and approved	
	4 Special Audit plans prepared and approved	
	Management letters for 49 MDAs prepared and approved	
	Management letters for 33 Statutory Authorities prepared and approved	
	Management letters for 24 projects prepared and approved	
	Management letters for 6 special audits prepared and approved	
	328 Lower local government Management letters produced and approved	
	Audit reports produced and approved for 125 Lower local governments	
	6 months' Salary for 61 staff paid	
	Gratuity for 4 staff paid	

Reasons for Variation in performance

Q2 Variation is attributed to audits of missions abroad and statutory authorities which are still on - going.

Total	2,305,156
Wage Recurrent	1,872,343
Non Wage Recurrent	432,813
AIA	0
Total For SubProgramme	2,305,156
Wage Recurrent	1,872,343
Non Wage Recurrent	432,813
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<i>Outputs Provided</i>			
Output: 01 Financial Audits			
17 MDAs audit reports produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Item	Spent
34 statutory authorities audit reports produced	Audit reports for 27 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	76,503
133 projects audit reports produced	Audit reports for 26 Statutory Authorities produced	211104 Statutory salaries	2,026,740
4 PSAs audit reports produced	Audit reports for 48 projects produced	221003 Staff Training	35,470
2 VFM audit reports produced	Audit reports for 4 PSAs produced	225001 Consultancy Services- Short term	178,785
1 Special Audit report produced	Main study reports for 2 VFM audits produced	227001 Travel inland	99,562
	2 special Audit/Forensic Investigation reports produced	227002 Travel abroad	93,808
	1 Compliance audit thematic area report produced		
	Management letters for 27 MDAs prepared and approved		
	Management letters for 26 Statutory Authorities prepared and approved		
	Management letters for 133 projects prepared and approved		
	Management letters for 4 PSAs produced		
	Pre-study reports for the 2 VFM audits produced and approved		
	2 VFM Main studies undertaken		
	3 Special Audit plans prepared and approved		
	2 special audit/forensic investigations management letters produced and approved		
	6 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Due to resource constraints, the completion of pending project audits was deferred to Q3.

Total	2,510,869
Wage Recurrent	2,026,740
Non Wage Recurrent	484,129
AIA	0
Total For SubProgramme	2,510,869
Wage Recurrent	2,026,740
Non Wage Recurrent	484,129
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Reports for 127 districts, 41 Municipal Councils, 13 Regional Referral hospitals, 106 Divisions, 1158 LLGs, 41 Tertiary Institutions and 314 schools produced	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2019 produced APMs for 127 districts produced APMs for 41 Municipal Councils produced APMs for 13 Regional Referral Hospital produced APM for 1 Town Council produced Management Letters for 127 districts produced Management letters for 41 Municipal Councils produced Management letters for 13 Regional Referral Hospital produced Management letter for 1 Town Council produced Audit reports for 127 districts produced and approved Audit reports for 41 Municipal Councils produced and approved Audit reports for 13 Regional Referral Hospitals produced 2534 Lower local government backlog audit reports processed 6 months' Salary for 159 Staff paid Gratuity paid for 7 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 383,547 4,277,347 35,470 918,442 752,266 78,185

Reasons for Variation in performance

Due to resource constraints, the office focused on Higher Local government audits during the quarter. Audit of Lower Local governments and schools shall be conducted in Q3 and Q4.

Total	6,445,257
Wage Recurrent	4,277,347
Non Wage Recurrent	2,167,910
AIA	0
Total For SubProgramme	6,445,257
Wage Recurrent	4,277,347
Non Wage Recurrent	2,167,910
AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 2: 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
13 MDAs audited and reports produced	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2019 produced	Item	Spent
9 statutory authorities audited and reports produced	Audit reports for 9 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	104,236
19 projects audited and reports produced	Audit reports for 14 Statutory Authorities produced	211104 Statutory salaries	1,435,241
9 VFM audit reports produced	Audit reports for 15 projects produced	221003 Staff Training	35,470
10 Public works audits undertaken and reports produced	Main study reports for 7 VFM audits produced	225001 Consultancy Services- Short term	311,456
	7 Infrastructure Audit reports produced	227001 Travel inland	265,321
	7 VFM Main studies undertaken and reports produced	227002 Travel abroad	127,939
	3 Special audits reports produced and approved		
	12 Treasury memoranda verification reports produced and approved		
	2 consolidated AG Treasury Memorandum Reports (March 2017) and (July 2017) reviewed		
	79 Lower Local government reports produced		
	Management letters for 9 MDAs prepared and approved		
	Management letters for 14 Statutory Authorities prepared and approved		
	Management letters for 15 projects prepared and approved		
	Management letters for 7 infrastructure audits produced and approved		
	Management letters for 3 special audits produced and approved		
	7 VFM Pre- study audit Plans produced and approved		
	APMs for 13 MDAs produced		
	APMs for 14 Statutory bodies produced and approved		
	APMs for 19 projects produced and approved		
	Audit Plans for 7 Infrastructure audits produced		
	1 VFM Pre – study report produced		
	6 months' Salary for 45 staff paid		
	Gratuity for 5 staff paid		

Reasons for Variation in performance

The observed variation is due to audits which remained in progress and were deferred to Q3.

Total	2,279,663
Wage Recurrent	1,435,241
Non Wage Recurrent	844,422
AIA	0
Total For SubProgramme	2,279,663
Wage Recurrent	1,435,241
Non Wage Recurrent	844,422

Vote:131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
			AIA 0

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

	Item	Spent
23 MDAs audited and reports produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	62,874
38 Statutory Authorities audited and reports produced	211103 Allowances (Inc. Casuals, Temporary)	1,415,252
7 project audit reports produced	211104 Statutory salaries	35,470
45 forensic investigations undertaken	221003 Staff Training	185,198
5 IT Audit reports produced	225001 Consultancy Services- Short term	117,202
Participation in 1 regional audit	227001 Travel inland	106,616
	227002 Travel abroad	
	29 Special Audit/forensic investigation reports produced	
	5 IT Audit reports produced	
	Management letters for 13 MDAs prepared and approved	
	Management letters for 43 Statutory Authorities prepared and approved	
	Management letters for 10 projects prepared and approved	
	Management letters for 29 special audits produced and approved	
	Management letters for 5 IT Audits produced	
	5 IT Audit plans produced and approved	
	29 Special Audit plans produced and approved	
	6 Months' Salary for 49 staff paid	
	Gratuity for 4 staff paid	

Reasons for Variation in performance

Pending special audits/forensic investigations were scheduled for Q3.

Total	1,922,612
Wage Recurrent	1,415,252
Non Wage Recurrent	507,360
AIA	0
Total For SubProgramme	1,922,612
Wage Recurrent	1,415,252
Non Wage Recurrent	507,360
AIA	0

Program: 17 Support to Audit services*Recurrent Programmes***Subprogram: 01 Headquarters***Outputs Provided***Output: 01 Policy, Planning and Strategic Management**

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Statutory reports	held	Item	Spent
Effective stakeholder engagement	Board of survey for FY ended 30th June 2019 held	211103 Allowances (Inc. Casuals, Temporary)	503,005
Technical and logistical support to audit services	Annual Financial Statements for FY 2018/19 submitted	211104 Statutory salaries	2,785,260
	BFP for FY 2020/21 produced	212101 Social Security Contributions	1,394,012
	Quarterly progress and Internal Audit reports produced	212102 Pension for General Civil Service	345,880
	6 months utility, security and cleaning bills paid	213001 Medical expenses (To employees)	1,136,990
	22 Contracts Committee and 37 Evaluation Committee meetings held	213002 Incapacity, death benefits and funeral expenses	28,007
	Procurement and Disposal Plan and Prequalification list for 2019/2020 submitted	213004 Gratuity Expenses	1,401,893
	6 reports on Procurement & Disposal submitted to PPDA	221001 Advertising and Public Relations	45,934
	International engagements attended	221002 Workshops and Seminars	517,769
	Maintenance of all equipment and ICT services	221003 Staff Training	243,979
	M&E data collection tools approved	221004 Recruitment Expenses	53,007
	500 audit reports published, 1764 archived and 4138 reproduced	221007 Books, Periodicals & Newspapers	37,415
	20 Outsourcing evaluation meetings held	221008 Computer supplies and Information Technology (IT)	212,646
	The office participated in 1 Anti-Corruption citizen debate and accountability talk shows	221009 Welfare and Entertainment	305,392
	1 lot of OAG promotional material procured	221011 Printing, Stationery, Photocopying and Binding	219,702
	15 signposts procured to replace old ones in branch offices	221012 Small Office Equipment	50,000
	Participation in 2 CSR Activities	221016 IFMS Recurrent costs	35,620
	4 Adverts placed in print media	221017 Subscriptions	70,018
	6 months subscriptions paid	222001 Telecommunications	199,292
	Technical support provided to audit staff as well as SAI Nigeria	223002 Rates	17,800
	7 Audit Pre-issuance reports issued	223004 Guard and Security services	210,708
	2 workshops held for Parliamentary committees	223005 Electricity	272,423
	54 Parliamentary oversight committee sessions attended	223006 Water	94,198
	Report on AG's report recommendations adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	111,472
	Staff training activities managed	225001 Consultancy Services- Short term	180,839
	Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and audit briefs	227001 Travel inland	572,667
	2 special investigations conducted by Internal Audit	227002 Travel abroad	888,546
	6 payroll verification reports produced	227003 Carriage, Haulage, Freight and transport hire	20,000
	50 Legal briefs and opinions prepared	227004 Fuel, Lubricants and Oils	415,500
	55 contracts drafted and reviewed by the legal unit	228001 Maintenance - Civil	102,254
	Status report on OAG policies produced	228002 Maintenance - Vehicles	409,414
	4 Strategies reviewed by the Legal Unit	228003 Maintenance – Machinery, Equipment & Furniture	209,402
	Contract register developed		
	OAG represented in 8 court cases		
	Staff salaries, pension and 10% NSSF employer contribution paid		
	9 staff recruited to fill vacant positions		

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Staff Insurance schemes managed
Job evaluation report approved
Rules of Integrity approved

Reasons for Variation in performance

No significant variation observed

Total	13,091,045
Wage Recurrent	2,785,260
Non Wage Recurrent	10,305,785
AIA	0
Total For SubProgramme	13,091,045
Wage Recurrent	2,785,260
Non Wage Recurrent	10,305,785
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

8 Staff quarters constructed at Moroto regional office
3 Acres of land for off-site facility purchased and fenced
Power back up system procured for 1 branch
Boundary Wall for off-site facility constructed

Item	Spent
312101 Non-Residential Buildings	109,869

Reasons for Variation in performance

Total	109,869
GoU Development	109,869
External Financing	0
AIA	0

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

TeamMate licenses purchased
40 laptops, 20 Projectors, video conferencing and PA equipment procured, MIS project roll out undertaken

Item	Spent
312202 Machinery and Equipment	1,269,177

Reasons for Variation in performance

Total	1,269,177
GoU Development	1,269,177
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Vote:131 Auditor General

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Assorted Furniture and fixtures procured for Audit house and regional offices		Item	Spent
<i>Reasons for Variation in performance</i>			
		Total	0
		GoU Development	0
		External Financing	0
		AIA	0
		Total For SubProgramme	1,379,047
		GoU Development	1,379,047
		External Financing	0
		AIA	0
GRAND TOTAL			29,933,647
		Wage Recurrent	13,812,182
		Non Wage Recurrent	14,742,418
		GoU Development	1,379,047
		External Financing	0
		AIA	0

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Program: 15 Financial Audits			
<i>Recurrent Programmes</i>			
Subprogram: 02 Central Government One			
<i>Outputs Provided</i>			
Output: 01 Financial Audits			
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Item	Spent
Audit reports for 53 MDAs produced	Audit reports for 49 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	22,240
Audit reports for 33 Statutory Authorities produced	Audit reports for 31 Statutory Authorities produced	211104 Statutory salaries	919,661
Audit reports for 18 projects produced	Audit reports for 23 projects produced	221003 Staff Training	14,188
Main study reports for 2 VFM audits produced	Main study reports for 2 VFM audits produced	227001 Travel inland	59,748
2 special Audit reports produced	3 special Audit reports produced	227002 Travel abroad	20,857
Management letters for 26 MDAs prepared and approved	2 Compliance audit thematic area reports produced		
Management letters for 16 Statutory Authorities prepared and approved	Management letters for 49 MDAs prepared and approved		
Management letters for 9 projects prepared and approved	Management letters for 33 Statutory Authorities prepared and approved		
Management letters for 2 special audits produced and approved	Management letters for 23 projects prepared and approved		
Salary for 60 staff paid	Management letters for 2 additional special audits prepared and approved		
Gratuity for 4 staff paid	3 months' Salary for 61 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Q2 Variation is attributed to audits of missions abroad and statutory authorities which are still on - going.

Total	1,036,694
Wage Recurrent	919,661
Non Wage Recurrent	117,033
AIA	0
Total For SubProgramme	1,036,694
Wage Recurrent	919,661
Non Wage Recurrent	117,033
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Item	Spent
Audit reports for 17 MDAs produced	Audit reports for 26 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	24,490
Audit reports for 34 Statutory Authorities produced	Audit reports for 25 Statutory Authorities produced	211104 Statutory salaries	1,126,241
Audit reports for 133 projects produced	Audit reports for 48 projects produced	221003 Staff Training	14,188
Audit reports for 4 PSAs produced	Audit reports for 4 PSAs produced	225001 Consultancy Services- Short term	96,081
Main study reports for 2 VFM audits produced	Main study reports for 2 VFM audits produced	227001 Travel inland	7,982
1 special Audit report produced	2 special Audit/Forensic Investigation reports produced	227002 Travel abroad	37,523
Management letters for 8 MDAs prepared and approved	1 Compliance audit thematic area report produced		
Management letters for 17 Statutory Authorities prepared and approved	Management letters for 15 MDAs prepared and approved		
Management letters for 66 projects prepared and approved	Management letters for 25 Statutory Authorities prepared and approved		
Management letters for 2 PSAs produced	Management letters for 76 projects prepared and approved		
1 special audit management letter produced and approved	Management letters for 4 PSAs produced		
Salary for 64 staff paid	2 special audit/forensic investigations management letters produced and approved		
Gratuity for 4 staff paid	3 months' Salary for 59 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Due to resource constraints, the completion of pending project audits was deferred to Q3.

Total	1,306,505
Wage Recurrent	1,126,241
Non Wage Recurrent	180,264
AIA	0
Total For SubProgramme	1,306,505
Wage Recurrent	1,126,241
Non Wage Recurrent	180,264
AIA	0

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

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QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2019 produced	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2019 produced	Item	Spent
Audit reports for 127 districts produced	APMs for 13 districts produced	211103 Allowances (Inc. Casuals, Temporary)	149,295
Audit reports for 41 Municipal Councils produced	APMs for 34 Municipal Councils produced	211104 Statutory salaries	2,622,989
Audit reports for 106 Divisions produced	APMs for 12 Regional Referral Hospital produced	221003 Staff Training	14,188
Audit reports for 13 Regional Referral Hospitals produced	Management Letters for 74 districts produced	225001 Consultancy Services- Short term	870,631
Audit reports for 230 Town Councils produced	Management letters for 34 Municipal Councils produced	227001 Travel inland	452,781
Audit reports for 440 out sourced LLG Audits produced	Management letters for 12 Regional Referral Hospital produced	227002 Travel abroad	78,185
Management Letters for 63 districts produced	Audit reports for 127 districts produced and approved		
Management letters for 20 Municipal Councils produced	Audit reports for 41 Municipal Councils produced and approved		
Management letters for 53 Divisions produced	Audit reports for 13 Regional Referral Hospitals produced		
Management letters for 6 Regional Referral Hospitals produced	2534 Lower local government backlog audit reports processed		
Management letters for 115 Town Councils produced	3 months' Salary for 159 Staff paid		
Salary for 153 Staff paid	Gratuity paid for 7 staff		
Gratuity for 7 staff paid			

Reasons for Variation in performance

Due to resource constraints, the office focused on Higher Local government audits during the quarter. Audit of Lower Local governments and schools shall be conducted in Q3 and Q4.

Total	4,188,069
Wage Recurrent	2,622,989
Non Wage Recurrent	1,565,080
AIA	0
Total For SubProgramme	4,188,069
Wage Recurrent	2,622,989
Non Wage Recurrent	1,565,080
AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2019 produced	Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2019 produced	Item	Spent
Audit reports for 13 MDAs produced	Audit reports for 9 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	37,842
Audit reports for 9 Statutory Authorities produced	Audit reports for 14 Statutory Authorities produced	211104 Statutory salaries	720,502
Audit reports for 19 projects produced	Audit reports for 15 projects produced	221003 Staff Training	14,188
Main study reports for 9 VFM audits produced	Main study reports for 6 VFM audits produced	225001 Consultancy Services- Short term	229,356
10 Infrastructure Audit reports produced	7 Infrastructure Audit reports produced	227001 Travel inland	96,970
4 VFM Main studies undertaken	7 VFM Main studies undertaken and reports produced	227002 Travel abroad	74,580
Management letters for 6 MDAs prepared and approved	3 special audits undertaken and reports produced		
Management letters for 4 Statutory Authorities prepared and approved	Management letters for 9 MDAs prepared and approved		
Management letters for 9 projects prepared and approved	Management letters for 14 Statutory Authorities prepared and approved		
Management letters for 10 special audits produced and approved	Management letters for 15 projects prepared and approved		
Salary for 45 staff paid	Management letters for 6 specialised audits produced and approved		
Gratuity for 5 staff paid	Management letters for 3 special audits produced and approved		
	APMs for 5 Statutory authorities produced		
	1 VFM Pre – study report produced		
	Salary for 45 staff paid		
	Gratuity for 5 staff paid		

Reasons for Variation in performance

The observed variation is due to audits which remained in progress and were deferred to Q3.

Total	1,173,437
Wage Recurrent	720,502
Non Wage Recurrent	452,935
AIA	0
Total For SubProgramme	1,173,437
Wage Recurrent	720,502
Non Wage Recurrent	452,935
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	Item	Spent
Audit reports for 23 MDAs produced	Audit reports for 10 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	15,763
Audit reports for 38 Statutory Authorities produced	Audit reports for 43 Statutory Authorities produced	211104 Statutory salaries	1,181,602
Audit reports for 7 projects produced	Audit reports for 10 projects produced	221003 Staff Training	14,188
45 Special Audit/forensic investigation reports produced	Participation in 3 regional audits under EAC, AU and COMESA	225001 Consultancy Services- Short term	170,932
5 IT Audit reports produced	21 Special Audit/forensic investigation reports produced	227001 Travel inland	28,071
Management letters for 11 MDAs prepared and approved	2 IT Audit reports produced	227002 Travel abroad	84,629
Management letters for 19 Statutory Authorities prepared and approved	Management letters for 28 Statutory Authorities prepared and approved		
Management letters for 3 projects prepared and approved	Management letters for 7 projects prepared and approved		
Management letters for 22 special audits produced and approved	Management letters for 21 special audits produced and approved		
Management letters for 2 IT Audits produced	Management letters for 2 IT Audits produced		
1 International audit undertaken	2 IT Audit plans produced and approved		
Salary for 49 staff paid	21 Special Audit plans produced and approved		
Gratuity for 4 staff paid	3 months' Salary for 49 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Pending special audits/forensic investigations were scheduled for Q3.

Total	1,495,185
Wage Recurrent	1,181,602
Non Wage Recurrent	313,583
AIA	0
Total For SubProgramme	1,495,185
Wage Recurrent	1,181,602
Non Wage Recurrent	313,583
AIA	0

Program: 17 Support to Audit services*Recurrent Programmes***Subprogram: 01 Headquarters***Outputs Provided***Output: 01 Policy, Planning and Strategic Management**

		Item	Spent
Annual Report of the AG for the financial year ended 30th June 2019 produced and submitted to Parliament	Annual report of the AG for FY 2018/19 produced and submitted to Parliament	211103 Allowances (Inc. Casuals, Temporary)	131,091
Press conference on submission of the AG's annual Report held	Press conference on submission of the AG's annual Report held	211104 Statutory salaries	1,826,617
Board of survey for FY ended 30th June 2019 held	Board of survey for FY ended 30th June 2019 held	212101 Social Security Contributions	937,080
Planning workshop and Budget Conference for FY 2020/21 held	BFP for FY 2020/21 produced	212102 Pension for General Civil Service	151,915
Budget Framework Paper for FY 2020/21	Q1 FY 2019/20 progress and Internal Audit reports produced	213001 Medical expenses (To employees)	48,235
	3 months utility, security and cleaning		

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QUARTER 2: Outputs and Expenditure in Quarter

produced	bills paid	213002 Incapacity, death benefits and funeral expenses	14,004
Q1 FY 2019/20 progress reports produced	Transport equipment maintained		
Average market price data bank developed	11 Contracts Committee and 19	213004 Gratuity Expenses	1,401,893
3 months utility bills paid	Evaluation Committee meetings held and minutes produced	221001 Advertising and Public Relations	22,967
Transport equipment maintained	3 monthly reports on Procurement & Disposal submitted to PPDA	221002 Workshops and Seminars	180,384
Site visits, site hand-over, Commissioning for Arua regional office held	International engagements attended	221003 Staff Training	98,602
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	Maintenance of equipment, internet, data and CUG services	221004 Recruitment Expenses	25,004
3 monthly reports on Procurement & Disposal submitted to PPDA	20 Outsourcing evaluation meetings held	221007 Books, Periodicals & Newspapers	21,807
1 Procurement advert placed in the newspapers	1 Anti- Corruption citizen debate attended	221008 Computer supplies and Information Technology (IT)	67,736
System for tracking MoU performance developed	15 signposts procured to replace old ones in branch offices	221009 Welfare and Entertainment	151,104
International engagements undertaken/attended	116 staff participated in MTN Marathon as part of CSR	221011 Printing, Stationery, Photocopying and Binding	115,857
Maintenance of equipment, internet, data and CUG services	4 Adverts placed in print media	221012 Small Office Equipment	38,088
Team Mate annual license renewed	IMIS Awareness campaigns undertaken	221016 IFMS Recurrent costs	17,650
Outsourcing evaluation reports produced	3 months subscription for adverts and newspapers paid	221017 Subscriptions	43,159
Resource Centre equipped with knowledge material	Technical support provided to audit staff as well as SAI Nigeria	222001 Telecommunications	187,422
OAG promotional materials procured	6 Audit Pre-issuance reports issued	223002 Rates	17,800
1 Information Flyer produced	AFROSAI-E Technical update attended	223004 Guard and Security services	105,354
3 months subscription for adverts and newspapers and to international bodies paid	1 meeting with the Parliamentary committee on Finance held	223005 Electricity	136,211
Technical support provided to audit staff	44 Parliamentary oversight committee sessions and 10 sessions on Missions abroad attended	223006 Water	47,099
15 quality assurance reports issued on pre-issuance reviews	Report on AG's report recommendations adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	66,883
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Technical support provided to Oversight Committees of Parliament through Minutes, 2 Feedback and 5 Audit verification reports and briefs on audit reports	225001 Consultancy Services- Short term	60,280
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	1 special investigation report produced by Internal Audit	227001 Travel inland	229,067
Report on recommendations emanating from AG's report adopted by Parliament produced	3 months' salary and pension payrolls reviewed by Internal Audit	227002 Travel abroad	139,067
4 special investigation reports by Internal Audit produced	30 Legal briefs and opinions prepared	227003 Carriage, Haulage, Freight and transport hire	10,000
CSR activities implemented	15 Contracts drafted and 10 contracts reviewed for the OAG	227004 Fuel, Lubricants and Oils	252,644
OAG Website re-developed and rolled out	Status report on OAG policies produced	228001 Maintenance - Civil	49,079
Legal briefs for the OAG prepared	4 Strategies drafted and reviewed by the Legal Unit	228002 Maintenance - Vehicles	201,756
Contracts drafted and reviewed for the OAG	Contract register developed	228003 Maintenance – Machinery, Equipment & Furniture	124,634
OAG represented in courts of law and other legal forums	OAG represented in 5 court cases		
Staff salaries and 10% NSSF contribution paid	Staff salaries, gratuity, pension and 10% NSSF contribution paid		
HR guidelines revised	Health and Group life Insurance schemes managed		
Health and Group life Insurance schemes managed	Rules of Integrity developed, approved and disseminated		
Staff prepared for retirement			

Reasons for Variation in performance

No significant variation observed

Total 6,920,489

Vote:131 Auditor General

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Wage Recurrent	1,826,617
		Non Wage Recurrent	5,093,872
		AIA	0
<i>Arrears</i>			
		Total For SubProgramme	6,920,489
		Wage Recurrent	1,826,617
		Non Wage Recurrent	5,093,872
		AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Construction of staff quarters	Contracting in final stages. Works shall get underway in Q3.	Item	Spent
Specifications for boundary wall developed		312101 Non-Residential Buildings	109,869

Contractors procured

Reasons for Variation in performance

Total	109,869
GoU Development	109,869
External Financing	0
AIA	0

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

ICT Equipment procured and delivered	Assorted ICT Equipment procured	Item	Spent
		312202 Machinery and Equipment	974,719

Reasons for Variation in performance

Total	974,719
GoU Development	974,719
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Procurement and delivery of second lot of furniture	Procurement of 1 lot of furniture initiated. Procurement nearing completion with delivery due in Q4.	Item	Spent

Reasons for Variation in performance

Total	0
GoU Development	0
External Financing	0

Vote:131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
		AIA	0
		Total For SubProgramme	1,084,588
		GoU Development	1,084,588
		External Financing	0
		AIA	0
		GRAND TOTAL	17,204,968
		Wage Recurrent	8,397,612
		Non Wage Recurrent	7,722,767
		GoU Development	1,084,588
		External Financing	0
		AIA	0

Vote:131 Auditor General

QUARTER 3: Revised Workplan

<i>UShs Thousand</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
Audit reports for 4 MDAs produced and approved				
Audit reports for 2 Statutory authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	12,501	0	12,501
Risk profiling for 53 MDAs carried out	211104 Statutory salaries	72,590	0	72,590
Risk profiling for 33 Statutory Authorities carried out				
Risk profiling for 18 projects carried out	227001 Travel inland	48,039	0	48,039
Audit area justification papers for 2 VFM audits produced				
3 months' salary for 61 staff paid	227002 Travel abroad	60,341	0	60,341
	Total	193,471	0	193,471
	<i>Wage Recurrent</i>	<i>72,590</i>	<i>0</i>	<i>72,590</i>
	<i>Non Wage Recurrent</i>	<i>120,881</i>	<i>0</i>	<i>120,881</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Audit reports for 95 projects produced and approved				
Audit report for 1 MDA produced and approved	211103 Allowances (Inc. Casuals, Temporary)	10,186	0	10,186
Risk profiling for 17 MDAs carried out				
Risk profiling for 34 Statutory Authorities carried out	225001 Consultancy Services- Short term	8,263	0	8,263
Risk profiling for 133 projects carried out				
Risk profiling for 4 PSAs undertaken	227001 Travel inland	53,072	0	53,072
Audit area justification papers for 2 VFM audits produced				
3 months' salary for 59 staff paid				
	Total	71,520	0	71,520
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>71,520</i>	<i>0</i>	<i>71,520</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
APMs for 229 Town councils produced and approved				
APMs for 106 Divisions produced and approved	211103 Allowances (Inc. Casuals, Temporary)	6,917	0	6,917
APMs for 1158 LLGs produced				
Management letters for 229 Town councils produced and approved	225001 Consultancy Services- Short term	26,150	0	26,150
Management letters for 106 Divisions produced and approved	227001 Travel inland	62,942	0	62,942
Management letters for 1158 LLGs produced				
	Total	96,009	0	96,009
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>96,009</i>	<i>0</i>	<i>96,009</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

Vote:131 Auditor General**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Program: 16 Value for Money and Specialised Audits*Recurrent Programmes***Subprogram: 05 Value for Money and Specialised Audits***Outputs Provided***Output: 01 Value for Money Audits**

	Item	Balance b/f	New Funds	Total
Audit reports for 2 statutory authorities produced				
Audit reports for 2 projects produced and approved	211103 Allowances (Inc. Casuals, Temporary)	7,634	0	7,634
Audit reports for 3 infrastructure audit reports produced and approved	225001 Consultancy Services- Short term	15,878	0	15,878
Risk profiling for 13 MDAs carried out	227001 Travel inland	21,361	0	21,361
Risk profiling for 9 Statutory Authorities carried out				
Risk profiling for 19 projects carried out				
Audit area justification papers for 9 VFM audits produced				
3 months' salary for 45 staff paid				
	Total	44,873	0	44,873
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>44,873</i>	<i>0</i>	<i>44,873</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

	Item	Balance b/f	New Funds	Total
Audit reports for 1 MDA produced				
Audit reports for 4 Statutory Authorities produced	211103 Allowances (Inc. Casuals, Temporary)	15,644	0	15,644
Audit reports for 12 projects produced	225001 Consultancy Services- Short term	1,850	0	1,850
12 Special Audit plans produced and approved	227001 Travel inland	31,349	0	31,349
Management letters for 12 special audits produced and approved				
12 Special Audit/forensic investigation reports produced				
Risk profiling for 23 MDAs carried out				
Risk profiling for 38 Statutory Authorities carried out				
Risk profiling for 7 projects carried out				
3 months' salary for 49 staff paid				
	Total	48,843	0	48,843
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>48,843</i>	<i>0</i>	<i>48,843</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Vote:131 Auditor General

QUARTER 3: Revised Workplan

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

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
Half-year Financial Statements for the period ended 31st December 2019 produced and submitted				
Ministerial Policy Statement for 2020/21 produced	211103 Allowances (Inc. Casuals, Temporary)	185	0	185
Q2 2019/20 Progress reports produced	212101 Social Security Contributions	181,426	0	181,426
REAP work plan for FY 2020/21 produced	212102 Pension for General Civil Service	65,412	0	65,412
3 months utility bills paid				
Transport equipment maintained	213001 Medical expenses (To employees)	272,260	0	272,260
Site visits to Arua during DLP undertaken				
3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced	221002 Workshops and Seminars	15,883	0	15,883
3 monthly reports on Procurement & Disposal submitted to PPDA	221003 Staff Training	15,317	0	15,317
International engagements undertaken/attended	221004 Recruitment Expenses	3,000	0	3,000
1 Procurement advert published	221007 Books, Periodicals & Newspapers	6,200	0	6,200
Data base on audit recommendations developed	221008 Computer supplies and Information Technology (IT)	188,819	0	188,819
Internet and data services maintained				
Framework for training and developing non-accounting staff developed	221009 Welfare and Entertainment	3,184	0	3,184
Dissemination of Annual Report of the AG undertaken	221011 Printing, Stationery, Photocopying and Binding	91,832	0	91,832
Staff appraisal process managed by HR Department				
1 Information Flyer produced	221016 IFMS Recurrent costs	380	0	380
3 months subscription for adverts and newspapers paid				
10 quality assurance reports issued on post -issuance reviews	221017 Subscriptions	46,465	0	46,465
Database on status of audit reports submitted to Parliament and recommendations adopted updated	222001 Telecommunications	30,000	0	30,000
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	223002 Rates	102,200	0	102,200
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	126,528	0	126,528
4 special investigation reports by Internal Audit produced	227002 Travel abroad	344,767	0	344,767
Q2 Internal Audit report produced	227004 Fuel, Lubricants and Oils	24,000	0	24,000
CSR activities implemented	228001 Maintenance - Civil	5,000	0	5,000
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	228002 Maintenance - Vehicles	38,766	0	38,766
Revised laws for the legal library purchased	228003 Maintenance – Machinery, Equipment & Furniture	39,751	0	39,751
Legal briefs for OAG prepared				
Contracts drafted and reviewed for the OAG	Total	1,601,376	0	1,601,376
OAG represented in courts of law and other legal forums	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed	<i>Non Wage Recurrent</i>	<i>1,601,376</i>	<i>0</i>	<i>1,601,376</i>
Staff salaries and 10% NSSF contribution paid	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
OAG Health and Group life Insurance schemes managed				
60 OAG Staff transferred				
Training evaluation Framework developed and disseminated				

Development Projects

Vote:131 Auditor General**QUARTER 3: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Project: 0362 Support to Office of the Auditor General*Capital Purchases***Output: 72 Government Buildings and Administrative Infrastructure**

	Item	Balance b/f	New Funds	Total
8 Staff quarters constructed at Moroto regional office	312101 Non-Residential Buildings	3,049,774	0	3,049,774
Supervision and site meetings				
Boundary Wall constructed				
Procurement process for 3 additional acres of land commenced				
	Total	3,049,774	0	3,049,774
	<i>GoU Development</i>	<i>3,049,774</i>	<i>0</i>	<i>3,049,774</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
40 laptops, 20 Projectors, video conferencing and PA equipment procured,	312202 Machinery and Equipment	1,157,501	0	1,157,501
	Total	1,157,501	0	1,157,501
	<i>GoU Development</i>	<i>1,157,501</i>	<i>0</i>	<i>1,157,501</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
Procurement and delivery of first and second lots of furniture	312203 Furniture & Fixtures	141,779	0	141,779
	Total	141,779	0	141,779
	<i>GoU Development</i>	<i>141,779</i>	<i>0</i>	<i>141,779</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
	GRAND TOTAL	6,405,146	0	6,405,146
	<i>Wage Recurrent</i>	<i>72,590</i>	<i>0</i>	<i>72,590</i>
	<i>Non Wage Recurrent</i>	<i>1,983,503</i>	<i>0</i>	<i>1,983,503</i>
	<i>GoU Development</i>	<i>4,349,053</i>	<i>0</i>	<i>4,349,053</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>