

Vote:131 Auditor General

QUARTER 3: Highlights of Vote Performance

VI: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	20.827	20.592	75.0%	74.2%	98.9%
Non Wage	27.930	24.774	20.769	88.7%	74.4%	83.8%
Dev't. GoU	8.050	5.855	1.810	72.7%	22.5%	30.9%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	63.750	51.456	43.170	80.7%	67.7%	83.9%
Total GoU+Ext Fin (MTEF)	63.750	51.456	43.170	80.7%	67.7%	83.9%
Arrears	0.170	0.170	0.000	100.0%	0.0%	0.0%
Total Budget	63.919	51.626	43.170	80.8%	67.5%	83.6%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	63.919	51.626	43.170	80.8%	67.5%	83.6%
Total Vote Budget Excluding Arrears	63.750	51.456	43.170	80.7%	67.7%	83.9%

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	17.15	16.79	76.7%	75.1%	97.9%
Program: 1416 Value for Money and Specialised Audits	8.22	8.10	6.32	98.6%	76.9%	78.0%
Program: 1417 Support to Audit services	33.18	26.20	20.06	79.0%	60.5%	76.6%
Total for Vote	63.75	51.46	43.17	80.7%	67.7%	83.9%

Matters to note in budget execution

Overall variance in planned budget performance can be attributed to: Delays in procurement processes; disruption in operations due to the Covid 19 pandemic and; on-going audit activities which are still in progress.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1416 Value for Money and Specialised Audits	
1.734 Bn Shs	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i>
Reason: Variation can be attributed to supplementary funding provided for the on-going UGIFT audit which has been affected by the Covid 19 pandemic.	

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Items	
1,733,504,051.000 UShs	225001 Consultancy Services- Short term Reason: Variation due to UGIFT audit which is still in progress. Supplementary funds for UGIFT audit shall be spent in Q4.
Program 1417 Support to Audit services	
1.300 Bn Shs	<i>SubProgram/Project :01 Headquarters</i> Reason: The overall variation in expenditure is attributed to on-going processing of related payments, activities still in progress and disruption caused by the Covid-19 pandemic. Fund balances shall be spent in Q4.
Items	
511,413,810.000 UShs	212101 Social Security Contributions Reason: Delayed processing and remittance of 10% NSSF contributions led to the performance variation observed. Funds shall be spent in Q4.
278,367,934.000 UShs	221009 Welfare and Entertainment Reason: Planned activities were curtailed by the Covid-19 pandemic and therefore remained in progress. These funds shall be utilised in Q4.
218,831,756.000 UShs	224004 Cleaning and Sanitation Reason: Delayed submission of invoices from the service provider led to the unspent balances. Balances shall be spent in Q4.
126,211,291.000 UShs	223005 Electricity Reason: The unspent balances are due to on-going processing of electricity bills. Funds shall be spent in Q4.
85,000,000.000 UShs	223002 Rates Reason: The balances observed are attributed to on-going assessment of property rates at the branch offices, Funds shall be spent in Q4.
4.046 Bn Shs	<i>SubProgram/Project :0362 Support to Office of the Auditor General</i> Reason: Overall variation can be attributed to delays in the procurement process.
Items	
2,889,118,439.595 UShs	312101 Non-Residential Buildings Reason: Procurement delays resulted in the variations observed.
1,019,030,812.692 UShs	312202 Machinery and Equipment Reason: Procurement delays resulted in the under expenditure on this item.
137,466,545.713 UShs	312203 Furniture & Fixtures Reason: Unspent balances due to procurement delays. Funds shall be spent in Q4 following delivery of furniture.
(ii) Expenditures in excess of the original approved budget	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 15 Financial Audits

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QUARTER 3: Highlights of Vote Performance

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 Q3
Level of compliance with public financial management laws and regulations	Percentage	50%	52.88%
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 Q3
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			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
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 Q3
Percentage of Corporate Strategy implemented	Percentage	70%	40%

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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			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
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%	98.3%
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			
KeyOutputPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q3
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%	53.4%
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 Q3
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%	24.2%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	90.55%

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Number of reviews and updates to audit manuals/guidelines	Number	1	
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 Q3
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 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 Q3
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%	97.9%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	20%	0%
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 Q3
Level of alignment of operational plans	Percentage	100%	100%
Percentage of staff appropriately accommodated	Percentage	100%	100%
Number of procurements and disposals carried out	Number	85	275
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 Q3
Proportion of vehicles and motorcycles in good condition	Ratio	3	

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QUARTER 3: Highlights of Vote Performance

Performance highlights for the Quarter

During the quarter, the following performance highlights were achieved:

Audits undertaken and reports finalised and approved for the following: 4 statutory authorities, 3 projects, 310 schools and 3 special audits.

1 VFM Main study conducted and report produced.

Draft audit report for Karuma and Isimba Hydro power projects produced pending approval.

Procurement related to the Integrated Management Information System project implementation finalised and contract signed pending approval.

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	17.15	16.79	76.7%	75.1%	97.9%
<i>Class: Outputs Provided</i>	22.35	17.15	16.79	76.7%	75.1%	97.9%
141501 Financial Audits	22.35	17.15	16.79	76.7%	75.1%	97.9%
Program 1416 Value for Money and Specialised Audits	8.22	8.10	6.32	98.6%	76.9%	78.0%
<i>Class: Outputs Provided</i>	8.22	8.10	6.32	98.6%	76.9%	78.0%
141601 Value for Money Audits	8.22	8.10	6.32	98.6%	76.9%	78.0%
Program 1417 Support to Audit services	33.35	26.37	20.06	79.1%	60.2%	76.1%
<i>Class: Outputs Provided</i>	25.13	20.52	18.25	81.6%	72.6%	89.0%
141701 Policy, Planning and Strategic Management	25.13	20.52	18.25	81.6%	72.6%	89.0%
<i>Class: Capital Purchases</i>	8.05	5.86	1.81	72.7%	22.5%	30.9%
141772 Government Buildings and Administrative Infrastructure	5.47	3.16	0.27	57.8%	4.9%	8.6%
141776 Purchase of Office and ICT Equipment, including Software	2.40	2.52	1.50	105.2%	62.7%	59.6%
141778 Purchase of Office and Residential Furniture and Fittings	0.18	0.17	0.03	95.4%	19.1%	20.0%
<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	51.63	43.17	80.8%	67.5%	83.6%

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	45.77	41.36	82.2%	74.3%	90.4%
211103 Allowances (Inc. Casuals, Temporary)	1.93	1.72	1.71	88.8%	88.4%	99.5%
211104 Statutory salaries	27.77	20.83	20.59	75.0%	74.2%	98.9%
212101 Social Security Contributions	3.15	2.36	1.85	75.0%	58.8%	78.4%

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212102 Pension for General Civil Service	0.82	0.62	0.50	75.0%	60.8%	81.0%
213001 Medical expenses (To employees)	1.41	1.41	1.34	100.0%	95.3%	95.3%
213002 Incapacity, death benefits and funeral expenses	0.06	0.04	0.04	75.0%	75.0%	100.0%
213004 Gratuity Expenses	1.40	1.40	1.40	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.09	0.07	0.06	75.0%	65.3%	87.1%
221002 Workshops and Seminars	0.81	0.72	0.71	89.1%	86.9%	97.6%
221003 Staff Training	0.70	0.61	0.55	87.5%	79.2%	90.5%
221004 Recruitment Expenses	0.08	0.08	0.08	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.07	0.04	75.0%	50.7%	67.6%
221008 Computer supplies and Information Technology (IT)	0.60	0.50	0.46	83.3%	75.8%	90.9%
221009 Welfare and Entertainment	0.93	0.77	0.49	83.3%	53.3%	63.9%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.52	0.48	83.3%	76.5%	91.8%
221012 Small Office Equipment	0.10	0.08	0.07	75.0%	69.3%	92.5%
221016 IFMS Recurrent costs	0.07	0.05	0.05	75.0%	74.4%	99.2%
221017 Subscriptions	0.23	0.17	0.12	75.0%	49.6%	66.2%
222001 Telecommunications	0.46	0.34	0.34	75.0%	74.9%	99.9%
223002 Rates	0.12	0.12	0.04	100.0%	29.2%	29.2%
223004 Guard and Security services	0.42	0.32	0.32	75.0%	75.0%	100.0%
223005 Electricity	0.54	0.41	0.28	75.0%	51.8%	69.1%
223006 Water	0.19	0.14	0.12	75.0%	65.9%	87.9%
224004 Cleaning and Sanitation	0.48	0.36	0.14	75.0%	29.0%	38.7%
225001 Consultancy Services- Short term	3.65	4.80	2.99	131.3%	81.9%	62.4%
227001 Travel inland	3.59	2.69	2.60	75.0%	72.3%	96.4%
227002 Travel abroad	2.84	2.50	2.21	87.9%	77.8%	88.5%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.03	0.03	75.0%	65.3%	87.1%
227004 Fuel, Lubricants and Oils	0.88	0.66	0.65	75.0%	73.4%	97.9%
228001 Maintenance - Civil	0.21	0.16	0.16	75.0%	75.0%	100.0%
228002 Maintenance - Vehicles	0.90	0.67	0.63	75.0%	70.8%	94.4%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.37	0.30	75.0%	60.4%	80.6%
Class: Capital Purchases	8.05	5.86	1.81	72.7%	22.5%	30.9%
312101 Non-Residential Buildings	5.47	3.16	0.27	57.8%	4.9%	8.6%
312202 Machinery and Equipment	2.40	2.52	1.50	105.2%	62.7%	59.6%
312203 Furniture & Fixtures	0.18	0.17	0.03	95.4%	19.1%	20.0%
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	51.63	43.17	80.8%	67.5%	83.6%

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	17.15	16.79	76.7%	75.1%	97.9%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.78	3.64	3.61	76.2%	75.7%	99.3%

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03 Central Government Two	5.02	3.84	3.59	76.5%	71.6%	93.6%
04 Local Authorities	12.55	9.67	9.58	77.1%	76.3%	99.0%
Program 1416 Value for Money and Specialised Audits	8.22	8.10	6.32	98.6%	76.9%	78.0%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.42	3.43	3.40	77.5%	76.9%	99.2%
06 Forensic Investigations and Special Audits	3.80	4.67	2.92	123.2%	77.0%	62.5%
Program 1417 Support to Audit services	33.35	26.37	20.06	79.1%	60.2%	76.1%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	25.30	20.52	18.25	81.1%	72.1%	89.0%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	8.05	5.86	1.81	72.7%	22.5%	30.9%
Total for Vote	63.92	51.63	43.17	80.8%	67.5%	83.6%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Program: 15 Financial Audits			
<i>Recurrent Programmes</i>			
Subprogram: 02 Central Government One			
<i>Outputs Provided</i>			
Output: 01 Financial Audits			
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	Item	Spent
33 Statutory Authorities audited and reports produced	Audit reports for 49 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	121,363
18 Projects audited and reports produced	Audit reports for 31 Statutory Authorities produced	211104 Statutory salaries	2,916,213
2 Value For Money Audits reports produced	Audit reports for 27 projects produced	221003 Staff Training	49,659
2 special audits reports produced	Main study reports for 3 VFM audits produced	227001 Travel inland	300,863
Consolidation of Annual Report of the AG.	3 special Audit reports produced	227002 Travel abroad	226,897
	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 27 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		
	Risk profiling for 54 MDAs carried out		
	Risk profiling for 31 Statutory Authorities carried out		
	Risk profiling for 24 projects carried out		
	9 months' Salary for 61 staff paid		
	Gratuity for 4 staff paid		

Reasons for Variation in performance

Variation can be attributed to audits in progress which have been stalled by the Covid 19 pandemic.

Total	3,614,996
Wage Recurrent	2,916,213
Non Wage Recurrent	698,783
AIA	0
Total For SubProgramme	3,614,996
Wage Recurrent	2,916,213
Non Wage Recurrent	698,783

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

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

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

	Item	Spent
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	211103 Allowances (Inc. Casuals, Temporary) 121,176
34 statutory authorities audit reports produced	211104 Statutory salaries	2,805,786
133 projects audit reports produced	221003 Staff Training	49,659
4 PSAs audit reports produced	225001 Consultancy Services- Short term	303,484
2 VFM audit reports produced	227001 Travel inland	181,846
1 Special Audit report produced	227002 Travel abroad	131,332
	Audit reports for 27 MDAs produced	
	Audit reports for 26 Statutory Authorities produced	
	Audit reports for 48 projects produced	
	Audit reports for 4 PSAs produced	
	Main study reports for 2 VFM audits produced	
	3 special Audit/Forensic Investigation reports produced	
	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	
	4 Special Audit plans prepared and approved	
	4 special audit/forensic investigations management letters produced and approved	
	9 months' Salary for 60 staff paid	
	Gratuity for 4 staff paid	

Reasons for Variation in performance

Variation can be attributed to cancelled projects which were not audited as planned.

Total	3,593,282
Wage Recurrent	2,805,786
Non Wage Recurrent	787,496
AIA	0
Total For SubProgramme	3,593,282
Wage Recurrent	2,805,786
Non Wage Recurrent	787,496
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

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

Output: 01 Financial Audits

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 APMs for 277 Town Councils 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 Audit reports for 310 schools produced 2534 Lower local government backlog audit reports processed APMs for 978 LLGs produced APMs for 224 divisions produced APMs for 360 schools and tertiary institutions produced Management letters for 355 schools and tertiary institutions produced 9 months' salary for 159 Staff paid Gratuity paid for 7 staff	Item	Spent
		211103 Allowances (Inc. Casuals, Temporary)	542,450
		211104 Statutory salaries	6,416,020
		221003 Staff Training	49,659
		225001 Consultancy Services- Short term	1,535,670
		227001 Travel inland	924,590
		227002 Travel abroad	109,459

Reasons for Variation in performance

Variation in performance can be attributed to LLG audits in progress which were curtailed the Covid 19 pandemic.

Total	9,577,847
Wage Recurrent	6,416,020
Non Wage Recurrent	3,161,827
AIA	0
Total For SubProgramme	9,577,847
Wage Recurrent	6,416,020
Non Wage Recurrent	3,161,827
AIA	0

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

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QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Output: 01 Value for Money Audits			
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)	154,312
19 projects audited and reports produced	Audit reports for 14 Statutory Authorities produced	211104 Statutory salaries	2,152,861
9 VFM audit reports produced	Audit reports for 15 projects produced	221003 Staff Training	49,659
10 Public works audits undertaken and reports produced	Main study reports for 7 VFM audits produced	225001 Consultancy Services- Short term	522,178
	7 Infrastructure Audit reports produced	227001 Travel inland	342,214
	7 VFM Main studies undertaken and reports produced	227002 Travel abroad	179,115
	3 Special audits reports produced and approved		
	Draft Audit report for Karuma and Isimba Hydro Power projects produced pending approval		
	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		
	Risk profiling for 15 MDAs carried out		
	Risk profiling for 12 Statutory Authorities carried out		
	Risk profiling for 19 projects carried out		
	Risk profiling carried out for 13 VFM Audits		
	Risk profiling carried out for 14 infrastructure audits		
	9 months' Salary for 45 staff paid		
	Gratuity for 5 staff paid		

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
No variation observed			
		Total	3,400,338
		Wage Recurrent	2,152,861
		Non Wage Recurrent	1,247,477
		AIA	0
		Total For SubProgramme	3,400,338
		Wage Recurrent	2,152,861
		Non Wage Recurrent	1,247,477
		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	211103 Allowances (Inc. Casuals, Temporary) 108,365
38 Statutory Authorities audited and reports produced	211104 Statutory salaries	2,122,878
7 project audit reports produced	221003 Staff Training	49,659
45 forensic investigations undertaken	225001 Consultancy Services- Short term	330,950
5 IT Audit reports produced	227001 Travel inland	160,156
Participation in 1 regional audit	227002 Travel abroad	149,262
	31 Special Audit/forensic investigation reports produced	
	5 IT Audit reports produced	
	Management letters for 13 MDAs prepared and approved	
	Management letters for 47 Statutory Authorities prepared and approved	
	Management letters for 13 projects prepared and approved	
	Management letters for 31 special audits produced and approved	
	Management letters for 7 IT Audits produced	
	7 IT Audit plans produced and approved	
	32 Special Audit plans produced and approved	
	Risk profiling for 30 MDAs carried out	
	Risk profiling for 33 Statutory Authorities carried out	
	Risk profiling for 11 projects carried out	
	Risk profiling for 6 IT Audits undertaken	
	9 Months' Salary for 49 staff paid	
	Gratuity for 4 staff paid	

Reasons for Variation in performance

Variation can be attributed to UGIFT Audit and other special audits in progress.

Total 2,921,270

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Wage Recurrent	2,122,878
		Non Wage Recurrent	798,392
		AIA	0
		Total For SubProgramme	2,921,270
		Wage Recurrent	2,122,878
		Non Wage Recurrent	798,392
		AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Statutory reports	Annual report of the AG for FY 2018/19 produced and submitted to Parliament	Item	Spent
Effective stakeholder engagement	Board of survey for FY 2018/2019 held	211103 Allowances (Inc. Casuals, Temporary)	659,466
Technical and logistical support to audit services	Financial Statements for FY 2018/19 and Half year 19/20 submitted	211104 Statutory salaries	4,177,890
	BFP, MPS and Work plans for FY 2020/21 produced	212101 Social Security Contributions	1,851,744
	Quarterly progress and Internal Audit reports produced	212102 Pension for General Civil Service	499,859
	9 months utility, security and cleaning bills paid	213001 Medical expenses (To employees)	1,342,774
	25 Contracts Committee, 45 Evaluation Committee and 20 outsourcing meetings held	213002 Incapacity, death benefits and funeral expenses	42,011
	Procurement and Disposal Plan and Prequalification list for 2019/2020 submitted	213004 Gratuity Expenses	1,401,893
	9 monthly PPDA reports produced	221001 Advertising and Public Relations	59,984
	International engagements attended	221002 Workshops and Seminars	706,573
	Maintenance of all equipment and ICT services	221003 Staff Training	305,050
	OAG Corporate 2016-21 evaluation report produced	221004 Recruitment Expenses	84,011
	500 audit reports published, 1764 archived and 4138 reproduced and disseminated	221007 Books, Periodicals & Newspapers	44,222
	1 lot of promotional material procured	221008 Computer supplies and Information Technology (IT)	456,222
	15 signposts procured to replace old ones in branch offices	221009 Welfare and Entertainment	493,072
	The office participated in 2 CSR Activities and media engagements	221011 Printing, Stationery, Photocopying and Binding	476,781
	5 Adverts placed in print media	221012 Small Office Equipment	69,350
	9 months subscriptions paid	221016 IFMS Recurrent costs	53,580
	IMIS procurement finalized	221017 Subscriptions	115,604
	Technical support provided to audit staff as well as SAI Nigeria	222001 Telecommunications	343,486
	7 Audit Pre-issuance and 5 post-issuance reports issued	223002 Rates	35,000
	2 workshops held for Parliamentary committees	223004 Guard and Security services	316,062
	84 Parliamentary oversight committee	223005 Electricity	282,423
		223006 Water	124,198
		224004 Cleaning and Sanitation	138,168
		225001 Consultancy Services- Short term	301,398
		227001 Travel inland	687,200

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

sessions attended	227002 Travel abroad	1,416,347
Report on AG's report recommendations adopted by oversight committees and the House produced	227003 Carriage, Haulage, Freight and transport hire	26,115
Technical support provided to Oversight Committees of Parliament through Minutes, briefs, feedback and verification reports	227004 Fuel, Lubricants and Oils	645,447
4 special investigations conducted by Internal Audit	228001 Maintenance - Civil	160,881
60 Legal briefs and opinions prepared	228002 Maintenance - Vehicles	634,592
60 contracts drafted and reviewed by the legal unit	228003 Maintenance – Machinery, Equipment & Furniture	301,065
Status report on OAG policies produced		
6 Strategies reviewed by the Legal Unit		
Revised laws for the legal library purchased		
Contract register developed		
OAG represented in 8 court cases		
Staff salaries, pension and 10% NSSF employer contribution paid		
Staff appraisal process managed		
Staff training activities managed		
9 staff recruited		
Staff Insurance schemes managed		
Job evaluation report approved		
Rules of Integrity approved		

Reasons for Variation in performance

Variation in performance can be attributed to activities in progress, on-going processing of payments and work disruptions caused by the Covid-19 pandemic.

Total	18,252,467
Wage Recurrent	4,177,890
Non Wage Recurrent	14,074,577
AIA	0
Total For SubProgramme	18,252,467
Wage Recurrent	4,177,890
Non Wage Recurrent	14,074,577
AIA	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
8 Staff quarters constructed at Moroto regional office	Procurement of contractors for construction of staff quarters in Moroto finalised and works ongoing.	Item 312101 Non-Residential Buildings	Spent 270,525
3 Acres of land for off-site facility purchased and fenced	Procurement process for acquisition of 3 acres of land on-going, nearing completion.		
Power back up system procured for 1 branch	Procurement of contractors to implement modifications on the extraction system at Audit House on-going.		
Boundary Wall for off-site facility constructed	Partitioning works at Audit house undertaken		

Reasons for Variation in performance

Procurement delays resulted in the variations observed.

Total	270,525
GoU Development	270,525
External Financing	0
AIA	0

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

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
TeamMate licenses purchased 40 laptops, 20 Projectors, video conferencing and PA equipment procured, MIS project roll out undertaken	TeamMate licenses purchased and renewed; Assorted ICT equipment and 50 laptops procured.	312202 Machinery and Equipment	1,504,697

Reasons for Variation in performance

Procurement delays resulted in the performance variation observed

Total	1,504,697
GoU Development	1,504,697
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Item	Spent
Assorted Furniture and fixtures procured for Audit house and regional offices	1 lot of furniture procured and delivered Procurement of additional furniture on-going.	312203 Furniture & Fixtures	34,312

Reasons for Variation in performance

Delays in the procurement process resulted in the variations observed.

Total	34,312
GoU Development	34,312
External Financing	0
AIA	0
Total For SubProgramme	1,809,534
GoU Development	1,809,534
External Financing	0

Vote:131 Auditor General

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		AIA	0
		GRAND TOTAL	43,169,733
		Wage Recurrent	20,591,647
		Non Wage Recurrent	20,768,552
		GoU Development	1,809,534
		External Financing	0
		AIA	0

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	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
Audit reports for 4 MDAs produced and approved	Audit reports for 3 projects finalized and approved	211103 Allowances (Inc. Casuals, Temporary)	47,177
Audit reports for 2 Statutory authorities produced and approved	2 VFM Main studies conducted and 1 VFM report produced	211104 Statutory salaries	1,043,870
Risk profiling for 53 MDAs carried out	Risk profiling for 54 MDAs carried out	221003 Staff Training	14,188
Risk profiling for 33 Statutory Authorities carried out	Risk profiling for 31 Statutory Authorities carried out	227001 Travel inland	79,437
Risk profiling for 18 projects carried out	Risk profiling for 24 projects carried out	227002 Travel abroad	125,169
Audit area justification papers for 2 VFM audits produced	3 months' salary for 61 staff paid		
3 months' salary for 61 staff paid			

Reasons for Variation in performance

Variation can be attributed to audits in progress which have been stalled by the Covid 19 pandemic.

Total	1,309,840
Wage Recurrent	1,043,870
Non Wage Recurrent	265,970
AIA	0
Total For SubProgramme	1,309,840
Wage Recurrent	1,043,870
Non Wage Recurrent	265,970
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
Audit reports for 95 projects produced and approved	2 special audit management letters produced and approved	211103 Allowances (Inc. Casuals, Temporary)	44,673
Audit report for 1 MDA produced and approved	1 special audit report produced	211104 Statutory salaries	779,046
Risk profiling for 17 MDAs carried out	Risk profiling for 24 MDAs carried out	221003 Staff Training	14,188
Risk profiling for 34 Statutory Authorities carried out	Risk profiling for 31 Statutory Authorities carried out	225001 Consultancy Services- Short term	124,699
Risk profiling for 133 projects carried out	Risk profiling for 61 projects carried out	227001 Travel inland	82,284
Risk profiling for 4 PSAs undertaken	Risk profiling for 4 PSAs undertaken	227002 Travel abroad	37,523
Audit area justification papers for 2 VFM audits produced	Audit area justification papers for 3 VFM audits produced		
3 months' salary for 59 staff paid	3 months' salary for 60 staff paid		

Reasons for Variation in performance

Variation can be attributed to cancelled projects which were not audited as planned.

Total	1,082,413
Wage Recurrent	779,046

Vote:131 Auditor General**QUARTER 3: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	303,367
		AIA	0
		Total For SubProgramme	1,082,413
		Wage Recurrent	779,046
		Non Wage Recurrent	303,367
		AIA	0

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

		Item	Spent
APMs for 229 Town councils produced and approved	Audit reports for 310 schools produced	211103 Allowances (Inc. Casuals, Temporary)	158,902
APMs for 106 Divisions produced and approved	APMs for 276 Town Councils produced	211104 Statutory salaries	2,138,673
APMs for 1158 LLGs produced	APMs for 978 LLGs produced	221003 Staff Training	14,188
Management letters for 229 Town councils produced and approved	APMs for 224 divisions produced	225001 Consultancy Services- Short term	617,228
Management letters for 106 Divisions produced and approved	APMs for 360 schools and tertiary institutions produced	227001 Travel inland	172,324
Management letters for 1158 LLGs produced	Management letters for 355 schools and tertiary institutions produced	227002 Travel abroad	31,274
Audit reports for 230 Town councils produced and approved	3 months' salary for 159 Staff paid		
Audit reports for 106 Divisions produced and approved			
Audit reports for 1158 LLGs produced			
3 months' Salary for 159 Staff paid			

Reasons for Variation in performance

Variation in performance can be attributed to LLG audits in progress which were curtailed the Covid 19 pandemic.

Total	3,132,590
Wage Recurrent	2,138,673
Non Wage Recurrent	993,916
AIA	0
Total For SubProgramme	3,132,590
Wage Recurrent	2,138,673
Non Wage Recurrent	993,916
AIA	0

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

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Audit reports for 2 statutory authorities produced	Draft Audit report for Karuma and Isimba Hydro power projects produced	Item	Spent
Audit reports for 2 projects produced and approved	Risk profiling for 15 MDAs carried out	211103 Allowances (Inc. Casuals, Temporary)	50,076
Audit reports for 3 infrastructure audit reports produced and approved	Risk profiling for 12 Statutory Authorities carried out	211104 Statutory salaries	717,620
Risk profiling for 13 MDAs carried out	Risk profiling for 19 projects carried out	221003 Staff Training	14,188
Risk profiling for 9 Statutory Authorities carried out	Risk profiling carried out for 13 VFM Audits	225001 Consultancy Services- Short term	210,723
Risk profiling for 19 projects carried out	Risk profiling carried out for 14 infrastructure audits	227001 Travel inland	76,893
Audit area justification papers for 9 VFM audits produced	3 months' salary for 44 staff paid	227002 Travel abroad	51,176
3 months' salary for 45 staff paid			

Reasons for Variation in performance

No variation observed

Total	1,120,675
Wage Recurrent	717,620
Non Wage Recurrent	403,055
AIA	0
Total For SubProgramme	1,120,675
Wage Recurrent	717,620
Non Wage Recurrent	403,055
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Item	Spent
Audit reports for 1 MDA produced	Audit reports for 4 Statutory Authorities produced	211103 Allowances (Inc. Casuals, Temporary)	45,491
Audit reports for 4 Statutory Authorities produced	3 Special Audit plans produced and approved	211104 Statutory salaries	707,626
Audit reports for 12 projects produced	Management letters for 2 special audits produced and approved	221003 Staff Training	14,188
12 Special Audit plans produced and approved	2 Special Audit/forensic investigation reports produced	225001 Consultancy Services- Short term	145,753
Management letters for 12 special audits produced and approved	APMs for 3 projects produced and approved	227001 Travel inland	42,955
12 Special Audit/forensic investigation reports produced	Management letters for 3 projects produced and approved	227002 Travel abroad	42,646
Risk profiling for 23 MDAs carried out	Management letters for 2 IT Audits produced		
Risk profiling for 38 Statutory Authorities carried out	2 IT Audit plans produced		
Risk profiling for 7 projects carried out	Risk profiling for 30 MDAs carried out		
3 months' salary for 49 staff paid	Risk profiling for 33 Statutory Authorities carried out		
	Risk profiling for 11 projects carried out		
	Risk profiling for 6 IT Audits undertaken		
	3 months' salary for 49 staff paid		

Reasons for Variation in performance

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Variation can be attributed to UGIFT Audit and other special audits in progress.

Total	998,659
Wage Recurrent	707,626
Non Wage Recurrent	291,033
AIA	0
Total For SubProgramme	998,659
Wage Recurrent	707,626
Non Wage Recurrent	291,033
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Half-year Financial Statements for the period ended 31st December 2019 produced and submitted	Half-year Financial Statements for the period ended 31st December 2019 produced and submitted	Item	Spent
Ministerial Policy Statement for 2020/21 produced	Ministerial Policy Statement for FY 2020/21 produced	211103 Allowances (Inc. Casuals, Temporary)	156,461
Q2 2019/20 Progress reports produced	Q2 2019/20 Progress reports produced	211104 Statutory salaries	1,392,630
REAP work plan for FY 2020/21 produced	REAP work plan for FY 2020/21 produced	212101 Social Security Contributions	457,732
3 months utility bills paid	Utility bills processed and paid	212102 Pension for General Civil Service	153,979
Transport equipment maintained	Transport equipment maintained	213001 Medical expenses (To employees)	205,785
Site visits to Arua during DLP undertaken	3 Contracts Committee and 8 Evaluation Committee meetings held and minutes produced	213002 Incapacity, death benefits and funeral expenses	14,004
3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal submitted to PPDA	221001 Advertising and Public Relations	14,050
3 monthly reports on Procurement & Disposal submitted to PPDA	International engagements undertaken/attended	221002 Workshops and Seminars	188,804
International engagements undertaken/attended	Dissemination of audit reports undertaken	221003 Staff Training	61,070
1 Procurement advert published	1 Procurement advert published	221004 Recruitment Expenses	31,004
Data base on audit recommendations developed	OAG Corporate 2016-21 evaluation report produced	221007 Books, Periodicals & Newspapers	6,807
Internet and data services maintained	IMIS procurement finalized and contract signed	221008 Computer supplies and Information Technology (IT)	243,576
Framework for training and developing non-accounting staff developed	Internet, CUG and data services maintained	221009 Welfare and Entertainment	187,680
Dissemination of Annual Report of the AG undertaken	Staff appraisal process managed by HR Department	221011 Printing, Stationery, Photocopying and Binding	257,079
Staff appraisal process managed by HR Department	3 months subscription for adverts and newspapers paid	221012 Small Office Equipment	19,350
1 Information Flyer produced	5 quality assurance reports issued on post-issuance reviews	221016 IFMS Recurrent costs	17,960
3 months subscription for adverts and newspapers paid	Database on status of audit reports submitted to Parliament and recommendations adopted updated	221017 Subscriptions	45,586
10 quality assurance reports issued on post-issuance reviews	Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification	222001 Telecommunications	144,194
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Report on recommendations emanating	223002 Rates	17,200
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification		223004 Guard and Security services	105,354
		223005 Electricity	10,000
		223006 Water	30,000
		224004 Cleaning and Sanitation	26,696
		225001 Consultancy Services- Short term	120,559

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QUARTER 3: Outputs and Expenditure in Quarter

reports and briefs on audit reports.	from AG's report adopted by oversight committees and the House produced	227001 Travel inland	114,533
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	2 special investigation reports by Internal Audit produced	227002 Travel abroad	527,801
4 special investigation reports by Internal Audit produced	Q2 Internal Audit report produced	227003 Carriage, Haulage, Freight and transport hire	6,115
Q2 Internal Audit report produced	CSR activities implemented	227004 Fuel, Lubricants and Oils	229,947
CSR activities implemented	Court cases that arise out of recommendations of the Auditor General's	228001 Maintenance - Civil	58,627
Court cases that arise out of recommendations of the Auditor General's	Report compiled with their status	228002 Maintenance - Vehicles	225,178
Report compiled with their status	Revised laws for the legal library purchased	228003 Maintenance – Machinery, Equipment & Furniture	91,663
Revised laws for the legal library purchased	Legal briefs for OAG prepared		
Legal briefs for OAG prepared	Contracts drafted and reviewed for the OAG		
Contracts drafted and reviewed for the OAG	OAG represented in courts of law and other legal forums		
OAG represented in courts of law and other legal forums	Staff salaries and 10% NSSF contribution paid		
Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed	OAG Health and Group life Insurance schemes managed		
Staff salaries and 10% NSSF contribution paid	Routine facilities maintenance at Audit House and branch offices undertaken		
OAG Health and Group life Insurance schemes managed			
60 OAG Staff transferred			
Training evaluation Framework developed and disseminated			

Reasons for Variation in performance

Variation in performance can be attributed to activities in progress, on-going processing of payments and work disruptions caused by the Covid-19 pandemic.

	Total	5,161,422
	Wage Recurrent	1,392,630
	Non Wage Recurrent	3,768,792
	<i>AIA</i>	0
Arrears		
	Total For SubProgramme	5,161,422
	Wage Recurrent	1,392,630
	Non Wage Recurrent	3,768,792
	<i>AIA</i>	0

Development Projects

Project: 0362 Support to Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
8 Staff quarters constructed at Moroto regional office	Procurement of contractors for construction of staff quarters in Moroto finalised and works ongoing.	Item 312101 Non-Residential Buildings	Spent 160,656
Supervision and site meetings	Procurement process for acquisition of 3 acres of land on-going, nearing completion.		
Boundary Wall constructed	Procurement of contractors to implement modifications on the extraction system at Audit House on-going.		
Procurement process for 3 additional acres of land commenced	Partitioning works at Audit house undertaken		
Reasons for Variation in performance			
Procurement delays resulted in the variations observed.			
		Total	160,656
		GoU Development	160,656
		External Financing	0
		AIA	0
Output: 76 Purchase of Office and ICT Equipment, including Software			
40 laptops, 20 Projectors, video conferencing and PA equipment procured,	50 laptops procured.	Item 312202 Machinery and Equipment	Spent 235,520
Reasons for Variation in performance			
Procurement delays resulted in the performance variation observed			
		Total	235,520
		GoU Development	235,520
		External Financing	0
		AIA	0
Output: 78 Purchase of Office and Residential Furniture and Fittings			
Procurement and delivery of first and second lots of furniture	1 lot of furniture procured and delivered. Procurement of additional furniture on-going.	Item 312203 Furniture & Fixtures	Spent 34,312
Reasons for Variation in performance			
Delays in the procurement process resulted in the variations observed.			
		Total	34,312
		GoU Development	34,312
		External Financing	0
		AIA	0
		Total For SubProgramme	430,488
		GoU Development	430,488
		External Financing	0
		AIA	0
		GRAND TOTAL	13,236,086
		Wage Recurrent	6,779,465

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 Auditor General

QUARTER 3: Outputs and Expenditure in Quarter

Non Wage Recurrent	6,026,133
GoU Development	430,488
External Financing	0
AIA	0

Vote:131 Auditor General

QUARTER 4: Revised Workplan

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

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Audit reports for 4 MDAs produced and approved				
Audit reports for 2 statutory authorities produced and approved	211104 Statutory salaries	1,187	0	1,187
APMs for 54 MDAs prepared and approved	227001 Travel inland	22,495	0	22,495
APMs for 31 Statutory Authorities prepared and approved				
APMs for 24 projects prepared and approved				
Draft pre-study reports for 3 VFM audits produced and approved				
3 Special Audit plans prepared and approved				
3 months' salary for 61 staff paid				
	Total	23,683	0	23,683
	<i>Wage Recurrent</i>	<i>1,187</i>	<i>0</i>	<i>1,187</i>
	<i>Non Wage Recurrent</i>	<i>22,495</i>	<i>0</i>	<i>22,495</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 report for 1 MDA produced				
Audit reports for 95 projects produced and approved	211103 Allowances (Inc. Casuals, Temporary)	188	0	188
1 special Audit report produced	211104 Statutory salaries	234,324	0	234,324
APMs for 24 MDAs prepared and approved				
APMs for 31 Statutory Authorities prepared and approved	225001 Consultancy Services- Short term	8,263	0	8,263
APMs for 61 projects prepared and approved				
APMs for 4 PSAs produced	227001 Travel inland	1,315	0	1,315
Draft pre-study reports for 3 VFM audits produced and approved				
Salary for 60 staff paid				
	Total	244,089	0	244,089
	<i>Wage Recurrent</i>	<i>234,324</i>	<i>0</i>	<i>234,324</i>
	<i>Non Wage Recurrent</i>	<i>9,766</i>	<i>0</i>	<i>9,766</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 180 LLGs produced				
Management letters for 276 Town councils produced and approved	211103 Allowances (Inc. Casuals, Temporary)	4,201	0	4,201
Management letters for 224 Divisions produced and approved	225001 Consultancy Services- Short term	38,650	0	38,650
Management letters for 1158 LLGs produced	227001 Travel inland	53,660	0	53,660
Management letters for 5 schools produced				
Audit reports for 277 Town councils produced and approved				
Audit reports for 224 Divisions produced and approved				
Audit reports for 1158 LLGs produced				
Audit reports for 50 schools produced				
3 months' Salary for 159 Staff paid				
	Total	96,510	0	96,510
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>96,510</i>	<i>0</i>	<i>96,510</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

Vote:131 Auditor General

QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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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 report for Karuma and Isimba Hydro power projects finalised and approved				
APMs for 15 MDAs prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	2,307	0	2,307
APMs for 12 Statutory Authorities prepared and approved	225001 Consultancy Services- Short term	23,378	0	23,378
APMs for 19 projects prepared and approved				
Audit area justification papers for 13 VFM audits produced	227001 Travel inland	1,804	0	1,804
Pre-study reports for 7 VFM audits produced and approved				
6 special audit plans produced	Total	27,489	0	27,489
Salary for 45 staff paid	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>27,489</i>	<i>0</i>	<i>27,489</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 3 projects produced				
Audit reports for 2 IT Audits produced				
Audit report for 1 special audit produced	211103 Allowances (Inc. Casuals, Temporary)	1,560	0	1,560
APMs for 30 MDAs prepared and approved	225001 Consultancy Services- Short term	1,733,504	0	1,733,504
APMs for 33 Statutory Authorities prepared and approved				
APMs for 11 projects prepared and approved	227001 Travel inland	18,104	0	18,104
10 Special Audit plans prepared and approved	Total	1,753,169	0	1,753,169
1 VFM Draft pre study report produced	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
3 months alary for 49 staff paid	<i>Non Wage Recurrent</i>	<i>1,753,169</i>	<i>0</i>	<i>1,753,169</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 4: Revised Workplan**

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Subprogram: 01 Headquarters*Outputs Provided***Output: 01 Policy, Planning and Strategic Management**

	Item	Balance b/f	New Funds	Total
9 months Financial Statements for the period ended 31st March 2020 produced and submitted				
Board of Survey Report for the year ended 30th June 2020 produced	212101 Social Security Contributions	511,414	0	511,414
Performance contract form A for the FY 2020/21 produced	212102 Pension for General Civil Service	117,080	0	117,080
Annual operational plan for 2020/21 produced	213001 Medical expenses (To employees)	66,476	0	66,476
Q3 FY 2019/20 progress reports produced	221001 Advertising and Public Relations	8,917	0	8,917
3 months utility bills paid	221002 Workshops and Seminars	17,711	0	17,711
All transport equipment maintained	221003 Staff Training	57,965	0	57,965
5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	221007 Books, Periodicals & Newspapers	21,200	0	21,200
3 monthly reports on Procurement & Disposal submitted to PPDA	221008 Computer supplies and Information Technology (IT)	45,610	0	45,610
1 Procurement advert placed in the newspapers	221009 Welfare and Entertainment	278,368	0	278,368
All equipment, internet, data and CUG services maintained	221011 Printing, Stationery, Photocopying and Binding	42,443	0	42,443
1 information flyer produced	221012 Small Office Equipment	5,650	0	5,650
3 months subscription for adverts and newspapers paid	221016 IFMS Recurrent costs	420	0	420
Technical support provided to audit staff	221017 Subscriptions	59,120	0	59,120
10 Reports issued on post -issuance reviews	222001 Telecommunications	452	0	452
1 Parliamentary committees' sensitisation/feedback workshops held	223002 Rates	85,000	0	85,000
Database on status of audit reports submitted to Parliament and recommendations adopted updated	223005 Electricity	126,211	0	126,211
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	223006 Water	17,099	0	17,099
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	218,832	0	218,832
International engagements undertaken/attended	227002 Travel abroad	287,791	0	287,791
4 special investigation reports by Internal Audit produced	227003 Carriage, Haulage, Freight and transport hire	3,885	0	3,885
Q3 Internal Audit report produced	227004 Fuel, Lubricants and Oils	13,803	0	13,803
Develop system to monitor staff compliance with OAG Code of Conduct	228002 Maintenance - Vehicles	37,678	0	37,678
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	228003 Maintenance – Machinery, Equipment & Furniture	72,664	0	72,664
Legal opinions prepared for OAG	Total	2,095,789	0	2,095,789
Contracts drafted and reviewed on behalf of OAG	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
Auditor General represented in courts of law and other legal forums	<i>Non Wage Recurrent</i>	<i>2,095,789</i>	<i>0</i>	<i>2,095,789</i>
Asset management strategy developed	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed				
Develop OAG policy handbook				
Staff salaries and 10% NSSF contribution paid				
Medical and Group Life insurance schemes managed				

Development Projects

Vote:131 Auditor General

QUARTER 4: Revised Workplan

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

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

	Item	Balance b/f	New Funds	Total
Staff quarters at Moroto branch office constructed				
3 acres of land procured.	312101 Non-Residential Buildings	2,889,118	0	2,889,118
	Total	2,889,118	0	2,889,118
Modification works on Extraction system at Audit House finalised				
	<i>GoU Development</i>	<i>2,889,118</i>	<i>0</i>	<i>2,889,118</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
20 Projectors, video conferencing and PA equipment procured.				
	312202 Machinery and Equipment	1,019,031	0	1,019,031
	Total	1,019,031	0	1,019,031
	<i>GoU Development</i>	<i>1,019,031</i>	<i>0</i>	<i>1,019,031</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Output: 78 Purchase of Office and Residential Furniture and Fittings

	Item	Balance b/f	New Funds	Total
1 lot of furniture procured and delivered				
	312203 Furniture & Fixtures	137,467	0	137,467
	Total	137,467	0	137,467
	<i>GoU Development</i>	<i>137,467</i>	<i>0</i>	<i>137,467</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	8,286,345	0	8,286,345
	<i>Wage Recurrent</i>	<i>235,511</i>	<i>0</i>	<i>235,511</i>
	<i>Non Wage Recurrent</i>	<i>4,005,218</i>	<i>0</i>	<i>4,005,218</i>
	<i>GoU Development</i>	<i>4,045,616</i>	<i>0</i>	<i>4,045,616</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>