

# Vote:131 Auditor General

## QUARTER 4: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	27.770	27.770	27.437	100.0%	98.8%	98.8%
Non Wage	27.930	30.146	29.601	107.9%	106.0%	98.2%
Devt. GoU	8.050	5.968	5.968	74.1%	74.1%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>	<b>63.750</b>	<b>63.884</b>	<b>63.005</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>63.750</b>	<b>63.884</b>	<b>63.005</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>
Arrears	0.170	0.170	0.170	100.0%	100.0%	100.0%
<b>Total Budget</b>	<b>63.919</b>	<b>64.054</b>	<b>63.175</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>	<b>63.919</b>	<b>64.054</b>	<b>63.175</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>63.750</b>	<b>63.884</b>	<b>63.005</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>

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	22.35	22.05	100.0%	98.7%	98.7%
Program: 1416 Value for Money and Specialised Audits	8.22	9.97	9.97	121.3%	121.3%	100.0%
Program: 1417 Support to Audit services	33.18	31.56	30.98	95.1%	93.4%	98.2%
<b>Total for Vote</b>	<b>63.75</b>	<b>63.88</b>	<b>63.01</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>

### Matters to note in budget execution

Overall variance in budget execution is mainly attributed to the negative effects of Covid 19 which paralyzed operations for the majority of the quarter. In addition, procurement delays and the UGX 2 Bn shortfall on the development budget release, resulted in performance variations.

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

N/A
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### (ii) Expenditures in excess of the original approved budget

#### Program 1416 Value for Money and Specialised Audits

**0.000 Bn Shs** SubProgram/Project :05 Value for Money and Specialised Audits

Reason:

#### Items

**14,139.000 UShs** 227001 Travel inland

Reason: Slight over expenditure observed.

**1.753 Bn Shs** SubProgram/Project :06 Forensic Investigations and Special Audits

Reason: Additional expenditure is due to supplementary budget received during the year for the audit of Ugift program.

#### Items

**1,752,707,857.000 UShs** 225001 Consultancy Services- Short term

Reason: Over expenditure is attributed to an in-year supplementary received towards audit of the Ugift program.

## 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 Q4
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 Q4
Proportion of external audit report recommendations implemented	Percentage	60%	24%

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Adoption rate of OAG recommendations by Parliamentary Oversight Committees	Rate	50%	0%
Level of compliance with the audit ISSAIs	Percentage	65%	63.15%
<b>Programme : 16 Value for Money and Specialised Audits</b>			
<b>Responsible Officer: STEPHEN KATEREGGA</b>			
<b>Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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
<b>Programme : 17 Support to Audit services</b>			
<b>Responsible Officer: MAXWELL POUL OGENTHO</b>			
<b>Programme Outcome: A high performing and efficient model institution</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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\***

<b>Programme : 15 Financial Audits</b>			
<b>Sub Programme : 02 Central Government One</b>			
<b>KeyOutPut : 01 Financial Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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%	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	1

### Sub Programme : 03 Central Government Two

#### KeyOutPut : 01 Financial Audits

Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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	1

### Sub Programme : 04 Local Authorities

#### KeyOutPut : 01 Financial Audits

Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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%	49.4%
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	1

### Programme : 16 Value for Money and Specialised Audits

#### Sub Programme : 05 Value for Money and Specialised Audits

#### KeyOutPut : 01 Value for Money Audits

Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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%

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Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	2%	0%
<b>Sub Programme : 06 Forensic Investigations and Special Audits</b>			
<b>KeyOutputPut : 01 Value for Money Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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%
<b>Programme : 17 Support to Audit services</b>			
<b>Sub Programme : 01 Headquarters</b>			
<b>KeyOutputPut : 01 Policy, Planning and Strategic Management</b>			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
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	410
Percentage of planned draft legal amendments proposed and presented	Percentage	100%	0%

### Performance highlights for the Quarter

During the quarter, the office was able to produce 511 audit reports for the following entities: 331 Sub counties, 63 Divisions and 116 Town Councils in addition to 1 Audit on Navision Accounting System used by missions abroad.

### 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
<b>Program 1415 Financial Audits</b>	22.35	22.35	22.05	100.0%	98.7%	98.7%
<i>Class: Outputs Provided</i>	22.35	22.35	22.05	100.0%	98.7%	98.7%
141501 Financial Audits	22.35	22.35	22.05	100.0%	98.7%	98.7%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<b>Program 1416 Value for Money and Specialised Audits</b>	<b>8.22</b>	<b>9.97</b>	<b>9.97</b>	<b>121.3%</b>	<b>121.3%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	8.22	9.97	9.97	121.3%	121.3%	100.0%
141601 Value for Money Audits	8.22	9.97	9.97	121.3%	121.3%	100.0%
<b>Program 1417 Support to Audit services</b>	<b>33.35</b>	<b>31.73</b>	<b>31.15</b>	<b>95.1%</b>	<b>93.4%</b>	<b>98.2%</b>
<i>Class: Outputs Provided</i>	25.13	25.77	25.18	102.5%	100.2%	97.7%
141701 Policy, Planning and Strategic Management	25.13	25.77	25.18	102.5%	100.2%	97.7%
<i>Class: Capital Purchases</i>	8.05	5.97	5.97	74.1%	74.1%	100.0%
141772 Government Buildings and Administrative Infrastructure	5.47	3.26	3.39	59.7%	61.9%	103.8%
141776 Purchase of Office and ICT Equipment, including Software	2.40	2.52	2.40	105.2%	100.0%	95.1%
141778 Purchase of Office and Residential Furniture and Fittings	0.18	0.18	0.18	100.0%	100.0%	100.0%
<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%
<b>Total for Vote</b>	<b>63.92</b>	<b>64.05</b>	<b>63.17</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>

**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	58.09	57.21	104.3%	102.7%	98.5%
211103 Allowances (Inc. Casuals, Temporary)	1.93	1.93	1.93	100.0%	100.0%	100.0%
211104 Statutory salaries	27.77	27.77	27.44	100.0%	98.8%	98.8%
212101 Social Security Contributions	3.15	3.15	2.91	100.0%	92.3%	92.3%
212102 Pension for General Civil Service	0.82	0.98	0.98	119.7%	118.8%	99.2%
213001 Medical expenses (To employees)	1.41	1.41	1.41	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	0.06	100.0%	100.0%	100.0%
213004 Gratuity Expenses	1.40	1.70	1.70	121.5%	121.5%	100.0%
221001 Advertising and Public Relations	0.09	0.09	0.09	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.81	0.81	0.80	100.0%	98.2%	98.2%
221003 Staff Training	0.70	0.70	0.70	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.08	0.08	0.08	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.09	0.09	0.09	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.60	0.60	0.64	100.0%	106.2%	106.2%
221009 Welfare and Entertainment	0.93	0.93	0.88	100.0%	95.6%	95.6%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.62	0.62	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.10	0.10	0.10	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.07	0.07	0.07	100.0%	100.0%	100.0%
221017 Subscriptions	0.23	0.23	0.23	100.0%	99.8%	99.8%

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222001 Telecommunications	0.46	0.46	0.46	100.0%	100.0%	100.0%
223002 Rates	0.12	0.12	0.12	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.42	0.42	100.0%	100.0%	100.0%
223005 Electricity	0.54	0.54	0.54	100.0%	100.0%	100.0%
223006 Water	0.19	0.19	0.19	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.48	0.48	0.48	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	3.65	5.41	5.41	148.0%	148.0%	100.0%
227001 Travel inland	3.59	3.59	3.59	100.0%	100.0%	100.0%
227002 Travel abroad	2.84	2.84	2.57	100.0%	90.2%	90.2%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.88	0.88	0.88	100.0%	100.0%	100.0%
228001 Maintenance - Civil	0.21	0.21	0.21	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.90	0.90	0.90	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.50	0.50	100.0%	100.0%	100.0%
<b>Class: Capital Purchases</b>	<b>8.05</b>	<b>5.97</b>	<b>5.97</b>	<b>74.1%</b>	<b>74.1%</b>	<b>100.0%</b>
312101 Non-Residential Buildings	5.47	3.26	3.39	59.7%	61.9%	103.8%
312202 Machinery and Equipment	2.40	2.52	2.40	105.2%	100.0%	95.1%
312203 Furniture & Fixtures	0.18	0.18	0.18	100.0%	100.0%	100.0%
<b>Class: Arrears</b>	<b>0.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
321608 General Public Service Pension arrears (Budgeting)	0.17	0.00	0.00	0.0%	0.0%	0.0%
<b>Total for Vote</b>	<b>63.92</b>	<b>64.05</b>	<b>63.17</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>

**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
<b>Program 1415 Financial Audits</b>	<b>22.35</b>	<b>22.35</b>	<b>22.05</b>	<b>100.0%</b>	<b>98.7%</b>	<b>98.7%</b>
<i>Recurrent SubProgrammes</i>						
02 Central Government One	4.78	4.78	4.78	100.0%	100.0%	100.0%
03 Central Government Two	5.02	5.02	4.72	100.0%	94.1%	94.1%
04 Local Authorities	12.55	12.55	12.55	100.0%	100.0%	100.0%
<b>Program 1416 Value for Money and Specialised Audits</b>	<b>8.22</b>	<b>9.97</b>	<b>9.97</b>	<b>121.3%</b>	<b>121.3%</b>	<b>100.0%</b>
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.42	4.42	4.42	100.0%	100.0%	100.0%
06 Forensic Investigations and Special Audits	3.80	5.55	5.55	146.2%	146.2%	100.0%
<b>Program 1417 Support to Audit services</b>	<b>33.35</b>	<b>31.73</b>	<b>31.15</b>	<b>95.1%</b>	<b>93.4%</b>	<b>98.2%</b>
<i>Recurrent SubProgrammes</i>						
01 Headquarters	25.30	25.77	25.18	101.8%	99.5%	97.7%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	8.05	5.97	5.97	74.1%	74.1%	100.0%
<b>Total for Vote</b>	<b>63.92</b>	<b>64.05</b>	<b>63.17</b>	<b>100.2%</b>	<b>98.8%</b>	<b>98.6%</b>

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**QUARTER 4: Highlights of Vote Performance**

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

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<b>% Budget Released</b>	<b>% Budget Spent</b>	<b>%Releases Spent</b>
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## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<b>Program: 15 Financial Audits</b>			
<i>Recurrent Programmes</i>			
<b>Subprogram: 02 Central Government One</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Financial Audits</b>			
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	<b>Item</b>	<b>Spent</b>
33 Statutory Authorities audited and reports produced	Audit reports for 49 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	138,701
18 Projects audited and reports produced	Audit reports for 31 Statutory Authorities produced	211104 Statutory salaries	3,889,867
2 Value For Money Audits reports produced	Audit reports for 27 projects produced	221003 Staff Training	56,753
2 special audits reports produced	Main study reports for 3 VFM audits produced	227001 Travel inland	431,145
Consolidation of Annual Report of the AG.	3 special Audit reports produced	227002 Travel abroad	258,920
	2 Compliance audit thematic area reports produced		
	Pre-study reports for the 2 VFM audits produced and approved		
	9 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		
	368 Lower local government Management letters produced and approved		
	Audit reports produced and approved for 165 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		
	APMs for 18 MDAs prepared and approved		
	APMs for 19 Statutory Authorities prepared and approved		
	APMs for 9 projects prepared and approved		
	Draft Pre-study reports for 3 VFM audits produced and approved		
	12 months' Salary for 61 staff paid		
	Gratuity for 4 staff paid		

### Reasons for Variation in performance

Overall variation in achievement of planned activities is attributed to the negative effects of Covid 19.

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## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		<b>Total</b>	<b>4,775,386</b>
		Wage Recurrent	3,889,867
		Non Wage Recurrent	885,519
		AIA	0
		<b>Total For SubProgramme</b>	<b>4,775,386</b>
		Wage Recurrent	3,889,867
		Non Wage Recurrent	885,519
		AIA	0

### Recurrent Programmes

#### Subprogram: 03 Central Government Two

#### Outputs Provided

#### Output: 01 Financial Audits

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## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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	<b>Item</b>	<b>Spent</b>
34 statutory authorities audit reports produced	Audit reports for 27 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	138,663
133 projects audit reports produced	Audit reports for 26 Statutory Authorities produced	211104 Statutory salaries	3,757,030
4 PSAs audit reports produced	Audit reports for 48 projects produced	221003 Staff Training	56,753
2 VFM audit reports produced	Audit reports for 4 PSAs produced	225001 Consultancy Services- Short term	374,096
1 Special Audit report produced	Main study reports for 2 VFM audits produced	227001 Travel inland	244,214
	3 special Audit/Forensic Investigation reports produced	227002 Travel abroad	150,093
	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		
	6 Special Audit plans prepared and approved		
	4 special audit/forensic investigations management letters produced and approved		
	APMs for 12 MDAs prepared and approved		
	APMs for 16 Statutory Authorities prepared and approved		
	APMs for 31 projects prepared and approved		
	Draft pre-study reports for 3 VFM audits produced and approved		
	12 months' Salary for 60 staff paid		
	Gratuity for 4 staff paid		

### Reasons for Variation in performance

Variation in performance can be attributed to negative effects arising from the Covid-19 pandemic.

<b>Total</b>	<b>4,720,849</b>
Wage Recurrent	3,757,030
Non Wage Recurrent	963,819
AIA	0
<b>Total For SubProgramme</b>	<b>4,720,849</b>
Wage Recurrent	3,757,030
Non Wage Recurrent	963,819
AIA	0

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## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<i>Recurrent Programmes</i>			
<b>Subprogram: 04 Local Authorities</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Financial Audits</b>			
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 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 1158 LLGs produced APMs for 224 divisions produced APMs for 360 schools and tertiary institutions produced Management letters for 117 Town councils produced and approved Management letters for 63 Divisions produced and approved Management letters for 736 LLGs produced Management letters for 5 schools produced Audit reports for 116 Town councils produced and approved Audit reports for 63 Divisions produced and approved Audit reports for 291 LLGs produced Management letters for 360 schools and tertiary institutions produced 12 months' salary for 163 Staff paid Gratuity paid for 7 staff	<b>Item</b>	<b>Spent</b>
		211103 Allowances (Inc. Casuals, Temporary)	624,743
		211104 Statutory salaries	8,554,693
		221003 Staff Training	56,524
		225001 Consultancy Services- Short term	1,889,184
		227001 Travel inland	1,304,332
		227002 Travel abroad	125,096

### Reasons for Variation in performance

Variation in Lower local government audits is due to disruptions arising from the negative effects of the Covid 19 pandemic. In addition, 50 schools audit reports are at draft stage pending approval.

# Vote:131 Auditor General

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		<b>Total</b>	<b>12,554,572</b>
		Wage Recurrent	8,554,693
		Non Wage Recurrent	3,999,879
		AIA	0
		<b>Total For SubProgramme</b>	<b>12,554,572</b>
		Wage Recurrent	8,554,693
		Non Wage Recurrent	3,999,879
		AIA	0

### Program: 16 Value for Money and Specialised Audits

#### Recurrent Programmes

### Subprogram: 05 Value for Money and Specialised Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

	Item	Spent
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	211103 Allowances (Inc. Casuals, Temporary) 178,993
9 statutory authorities audited and reports produced	Audit reports for 9 MDAs produced	211104 Statutory salaries 2,870,481
19 projects audited and reports produced	Audit reports for 14 Statutory Authorities produced	221003 Staff Training 56,753
9 VFM audit reports produced	Audit reports for 15 projects produced	225001 Consultancy Services- Short term 654,444
10 Public works audits undertaken and reports produced	Main study reports for 7 VFM audits produced	227001 Travel inland 458,705
	7 Infrastructure Audit reports produced	227002 Travel abroad 204,702
	7 VFM Main studies undertaken and reports produced	
	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	

# Vote:131 Auditor General

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

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  
 Draft audit report for Karuma and Isimba Hydro power projects finalised pending approval  
 APMs for 3 project audits of FY 2019/20 prepared and approved  
 APMs for 3 Public Works Audits of FY 2019/20 produced and approved  
 Pre-study reports for 3 VFM audits for FY 2019/20 produced and approved  
 4 special audit plans for FY 2019/20 produced  
 12 months' Salary for 48 staff paid  
 Gratuity for 5 staff paid

**Reasons for Variation in performance**

The observed variation is attributed to Covid - 19 related disruptions in planned activities.

<b>Total</b>	<b>4,424,077</b>
Wage Recurrent	2,870,481
Non Wage Recurrent	1,553,596
AIA	0
<b>Total For SubProgramme</b>	<b>4,424,077</b>
Wage Recurrent	2,870,481
Non Wage Recurrent	1,553,596
AIA	0

*Recurrent Programmes*

**Subprogram: 06 Forensic Investigations and Special Audits**

*Outputs Provided*

**Output: 01 Value for Money Audits**

# Vote:131 Auditor General

## QUARTER 4: 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
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	<b>Item</b>	<b>Spent</b>
38 Statutory Authorities audited and reports produced	Audit reports for 10 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	125,629
7 project audit reports produced	Audit reports for 47 Statutory Authorities produced	211104 Statutory salaries	2,830,504
45 forensic investigations undertaken	Audit reports for 10 projects produced	221003 Staff Training	56,753
5 IT Audit reports produced	Participation in 3 regional audits under EAC, AU and COMESA	225001 Consultancy Services- Short term	2,126,804
Participation in 1 regional audit	31 Special Audit/forensic investigation reports produced	227001 Travel inland	237,681
	5 IT Audit reports produced	227002 Travel abroad	170,585
	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		
	34 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		
	APMs for 8 MDAs prepared and approved		
	APMs for 2 Statutory Authorities prepared and approved		
	1 VFM Draft pre study report produced		
	12 Months' Salary for 49 staff paid		
	Gratuity for 4 staff paid		

### Reasons for Variation in performance

Performance variation is observed in statutory audits, approved audit plans and planned special audits. This is due to the Covid 19 pandemic which limited activities.

<b>Total</b>	<b>5,547,955</b>
Wage Recurrent	2,830,504
Non Wage Recurrent	2,717,451
AIA	0
<b>Total For SubProgramme</b>	<b>5,547,955</b>
Wage Recurrent	2,830,504
Non Wage Recurrent	2,717,451
AIA	0

# Vote:131 Auditor General

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
<b>Program: 17 Support to Audit services</b>			
<i>Recurrent Programmes</i>			
<b>Subprogram: 01 Headquarters</b>			
<i>Outputs Provided</i>			
<b>Output: 01 Policy, Planning and Strategic Management</b>			
Statutory reports	Annual report of the AG for FY 2018/19 produced and submitted to Parliament	<b>Item</b>	<b>Spent</b>
Effective stakeholder engagement	Board of survey for FY 2018/2019 held	211103 Allowances (Inc. Casuals, Temporary)	725,105
Technical and logistical support to audit services	Periodic Financial Statements for FY 2018/19 and 19/20 submitted	211104 Statutory salaries	5,534,140
	All budget documents and Work plans for FY 2020/21 produced	212101 Social Security Contributions	2,909,284
	Periodic progress, PPDA and Internal Audit reports produced	212102 Pension for General Civil Service	977,289
	All utility, security and cleaning bills paid	213001 Medical expenses (To employees)	1,409,250
		213002 Incapacity, death benefits and funeral expenses	56,015
	32 Contracts Committee, 58 Evaluation Committee and 44 outsourcing meetings held	213004 Gratuity Expenses	1,703,316
	Procurement and Disposal Plan and Prequalification list for 2019/2020 submitted	221001 Advertising and Public Relations	91,868
	International engagements attended	221002 Workshops and Seminars	798,249
	Routine maintenance of all facilities, equipment and ICT services	221003 Staff Training	415,155
	OAG Strategic Plan 2016-21 evaluation report produced	221004 Recruitment Expenses	84,011
	709 audit reports published, 4056 archived and 4138 reproduced and disseminated	221007 Books, Periodicals & Newspapers	87,229
	2 lots of promotional and IEC materials procured	221008 Computer supplies and Information Technology (IT)	639,565
	15 signposts procured to replace old ones in branch offices	221009 Welfare and Entertainment	884,865
	The office participated in 2 CSR Activities and media engagements	221011 Printing, Stationery, Photocopying and Binding	623,068
	5 Adverts placed in print media	221012 Small Office Equipment	100,000
	12 months' subscriptions paid	221016 IFMS Recurrent costs	72,000
	IMIS procurement finalized	221017 Subscriptions	232,569
	QA support provided to audit staff as well as SAI Nigeria	222001 Telecommunications	458,584
	QA Annual report produced	223002 Rates	120,000
	OAG COVID 19 response strategy developed	223004 Guard and Security services	421,416
	3 VFM Video scripts and 8 VFM Summaries reviewed by PR Unit	223005 Electricity	544,845
	4 workshops held for Parliamentary committees	223006 Water	188,397
	Report on AG's recommendations adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	476,000
	Technical support provided to Oversight Committees of Parliament through	225001 Consultancy Services- Short term	361,678
		227001 Travel inland	916,267
		227002 Travel abroad	1,656,259
		227003 Carriage, Haulage, Freight and transport hire	40,000
		227004 Fuel, Lubricants and Oils	879,000
		228001 Maintenance - Civil	214,508



# Vote:131 Auditor General

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Minutes, briefs, feedback and verification reports during 139 sessions	228002 Maintenance - Vehicles	896,195
5 special investigation reports produced by Internal Audit	228003 Maintenance – Machinery, Equipment & Furniture	498,304
65 Legal briefs prepared		
68 contracts drafted and reviewed by the legal unit		
Status report on OAG policies produced		
8 Strategies reviewed by the Legal Unit		
Laws purchased for the legal library		
Contract register developed		
OAG represented in 8 court cases		
Staff salaries, pension and 10% NSSF contribution paid		
Staff appraisal process and training activities managed		
9 staff recruited		
Staff Insurance schemes managed		
Job evaluation report approved		
Rules of Integrity approved		

**Reasons for Variation in performance**

Observed performance variation is attributed to Covid 19 - related disruptions in the fourth quarter.

<b>Total</b>	<b>25,014,430</b>
Wage Recurrent	5,534,140
Non Wage Recurrent	19,480,290
AIA	0
<b>Total For SubProgramme</b>	<b>25,014,430</b>
Wage Recurrent	5,534,140
Non Wage Recurrent	19,480,290
AIA	0

*Development Projects*

**Project: 0362 Support to Office of the Auditor General**

*Capital Purchases*

**Output: 72 Government Buildings and Administrative Infrastructure**

	Item	Spent
8 Staff quarters constructed at Moroto regional office	Generator fuel procured at Audit House, Routine civil and electrical service and maintenance works as well as upgrades at Audit House and branch offices undertaken.	312101 Non-Residential Buildings 3,388,150
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	Construction works for Moroto staff living quarters are ongoing and estimated at 80%	
	Procurement of contractors for modification of the Audit House basement extraction system undertaken. Piping works for pollution detection system were undertaken	

**Reasons for Variation in performance**

The under performance is attributed to the Covid 19 pandemic which led to delays in works as well as an overall budget under release of UGX 2.08 Bn.

# Vote:131 Auditor General

## QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		<b>Total</b>	<b>3,388,150</b>
		GoU Development	3,388,150
		External Financing	0
		AIA	0
<b>Output: 76 Purchase of Office and ICT Equipment, including Software</b>			
TeamMate licenses purchased 40 laptops, 20 Projectors, video conferencing and PA equipment procured, MIS project roll out undertaken	Assorted ICT equipment (hardware and software) procured	<b>Item</b> 312202 Machinery and Equipment	<b>Spent</b> 2,400,000
<b>Reasons for Variation in performance</b>			
Slight under performance is due to procurement delays and on a lesser note, the under release of UGX 2.08 Bn on the overall development budget.			
		<b>Total</b>	<b>2,400,000</b>
		GoU Development	2,400,000
		External Financing	0
		AIA	0
<b>Output: 78 Purchase of Office and Residential Furniture and Fittings</b>			
Assorted Furniture and fixtures procured for Audit house and regional offices	2 lots of furniture procured and distributed.	<b>Item</b> 312203 Furniture & Fixtures	<b>Spent</b> 179,992
<b>Reasons for Variation in performance</b>			
No variation observed.			
		<b>Total</b>	<b>179,992</b>
		GoU Development	179,992
		External Financing	0
		AIA	0
		<b>Total For SubProgramme</b>	<b>5,968,142</b>
		GoU Development	5,968,142
		External Financing	0
		AIA	0
		<b>GRAND TOTAL</b>	<b>63,005,412</b>
		Wage Recurrent	27,436,716
		Non Wage Recurrent	29,600,554
		GoU Development	5,968,142
		External Financing	0
		AIA	0

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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### Program: 15 Financial Audits

#### Recurrent Programmes

#### Subprogram: 02 Central Government One

#### Outputs Provided

#### Output: 01 Financial Audits

		Item	Spent
Audit reports for 4 MDAs produced and approved	Audit reports for 40 Lower local governments produced and approved	211103 Allowances (Inc. Casuals, Temporary)	17,338
Audit reports for 2 statutory authorities produced and approved	APMs for 18 MDAs prepared and approved	211104 Statutory salaries	973,654
APMs for 54 MDAs prepared and approved	APMs for 19 Statutory Authorities prepared and approved	221003 Staff Training	7,094
APMs for 31 Statutory Authorities prepared and approved	APMs for 9 projects prepared and approved	227001 Travel inland	130,281
APMs for 24 projects prepared and approved	Draft Pre-study reports for 3 VFM audits produced and approved	227002 Travel abroad	32,023
Draft pre-study reports for 3 VFM audits produced and approved	5 Special Audit plans prepared and approved		
3 Special Audit plans prepared and approved	3 months' Salary for 61 staff paid		
3 months' salary for 61 staff paid			

#### Reasons for Variation in performance

Overall variation in achievement of planned activities is attributed to the negative effects of Covid 19.

<b>Total</b>	<b>1,160,390</b>
Wage Recurrent	973,654
Non Wage Recurrent	186,736
AIA	0
<b>Total For SubProgramme</b>	<b>1,160,390</b>
Wage Recurrent	973,654
Non Wage Recurrent	186,736
AIA	0

#### Recurrent Programmes

#### Subprogram: 03 Central Government Two

#### Outputs Provided

#### Output: 01 Financial Audits

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Audit report for 1 MDA produced	APMs for 12 MDAs prepared and approved	<b>Item</b>	<b>Spent</b>
Audit reports for 95 projects produced and approved	APMs for 16 Statutory Authorities prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	17,487
1 special Audit report produced	APMs for 31 projects prepared and approved	211104 Statutory salaries	951,244
APMs for 24 MDAs prepared and approved	Draft pre-study reports for 3 VFM audits produced and approved	221003 Staff Training	7,094
APMs for 31 Statutory Authorities prepared and approved	2 special Audit plans produced	225001 Consultancy Services- Short term	70,612
APMs for 61 projects prepared and approved	3 months' salary for 60 staff paid	227001 Travel inland	62,368
APMs for 4 PSAs produced		227002 Travel abroad	18,762
Draft pre-study reports for 3 VFM audits produced and approved			
Salary for 60 staff paid			

### Reasons for Variation in performance

Variation in performance can be attributed to negative effects arising from the Covid-19 pandemic.

<b>Total</b>	<b>1,127,567</b>
Wage Recurrent	951,244
Non Wage Recurrent	176,323
AIA	0
<b>Total For SubProgramme</b>	<b>1,127,567</b>
Wage Recurrent	951,244
Non Wage Recurrent	176,323
AIA	0

### Recurrent Programmes

#### Subprogram: 04 Local Authorities

##### Outputs Provided

#### Output: 01 Financial Audits

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Item	Spent
APMs for 180 LLGs produced	APMs for 180 LLGs produced	211103 Allowances (Inc. Casuals, Temporary)	82,294
Management letters for 276 Town councils produced and approved	Management letters for 116 Town councils produced and approved	211104 Statutory salaries	2,138,673
Management letters for 224 Divisions produced and approved	Management letters for 63 Divisions produced and approved	221003 Staff Training	6,865
Management letters for 1158 LLGs produced	Management letters for 736 LLGs produced	225001 Consultancy Services- Short term	353,514
Management letters for 5 schools produced	Management letters for 5 schools produced	227001 Travel inland	379,743
Audit reports for 277 Town councils produced and approved	Audit reports for 116 Town councils produced and approved	227002 Travel abroad	15,637
Audit reports for 224 Divisions produced and approved	Audit reports for 63 Divisions produced and approved		
Audit reports for 1158 LLGs produced	Audit reports for 291 LLGs produced		
Audit reports for 50 schools produced	3 months' Salary for 163 Staff paid		
3 months' Salary for 159 Staff paid			

### Reasons for Variation in performance

Variation in Lower local government audits is due to disruptions arising from the negative effects of the Covid 19 pandemic. In addition, 50 schools audit reports are at draft stage pending approval.

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		<b>Total</b>	<b>2,976,725</b>
		Wage Recurrent	2,138,673
		Non Wage Recurrent	838,052
		AIA	0
		<b>Total For SubProgramme</b>	<b>2,976,725</b>
		Wage Recurrent	2,138,673
		Non Wage Recurrent	838,052
		AIA	0

### Program: 16 Value for Money and Specialised Audits

#### Recurrent Programmes

#### Subprogram: 05 Value for Money and Specialised Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

		Item	Spent
Audit report for Karuma and Isimba Hydro power projects finalised and approved	Draft audit report for Karuma and Isimba Hydro power projects finalised pending approval	211103 Allowances (Inc. Casuals, Temporary)	24,681
APMs for 15 MDAs prepared and approved	APMs for 3 projects prepared and approved	211104 Statutory salaries	717,620
APMs for 12 Statutory Authorities prepared and approved	APMs for 3 Public Works Audits produced and approved	221003 Staff Training	7,094
APMs for 19 projects prepared and approved	Pre-study reports for 3 VFM audits produced and approved	225001 Consultancy Services- Short term	132,265
Audit area justification papers for 13 VFM audits produced	4 special audit plans produced	227001 Travel inland	116,491
Pre-study reports for 7 VFM audits produced and approved	3 months' salary for 48 staff paid	227002 Travel abroad	25,588
6 special audit plans produced			
Salary for 45 staff paid			

#### Reasons for Variation in performance

The observed variation is attributed to Covid - 19 related disruptions in planned activities.

<b>Total</b>	<b>1,023,739</b>
Wage Recurrent	717,620
Non Wage Recurrent	306,119
AIA	0
<b>Total For SubProgramme</b>	<b>1,023,739</b>
Wage Recurrent	717,620
Non Wage Recurrent	306,119
AIA	0

#### Recurrent Programmes

#### Subprogram: 06 Forensic Investigations and Special Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Audit reports for 3 projects produced	APMs for 8 MDAs prepared and approved	<b>Item</b>	<b>Spent</b>
Audit reports for 2 IT Audits produced	APMs for 2 Statutory Authorities prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	17,264
Audit report for 1 special audit produced	2 Special Audit plans prepared and approved	211104 Statutory salaries	707,626
APMs for 30 MDAs prepared and approved	1 VFM Draft pre study report produced	221003 Staff Training	7,094
APMs for 33 Statutory Authorities prepared and approved	3 months' salary for 49 staff paid	225001 Consultancy Services- Short term	1,795,853
APMs for 11 projects prepared and approved		227001 Travel inland	77,525
10 Special Audit plans prepared and approved		227002 Travel abroad	21,323
1 VFM Draft pre study report produced			
3 months salary for 49 staff paid			

### Reasons for Variation in performance

Performance variation is observed in statutory audits, approved audit plans and planned special audits. This is due to the Covid 19 pandemic which limited activities.

<b>Total</b>	<b>2,626,685</b>
Wage Recurrent	707,626
Non Wage Recurrent	1,919,059
AIA	0
<b>Total For SubProgramme</b>	<b>2,626,685</b>
Wage Recurrent	707,626
Non Wage Recurrent	1,919,059
AIA	0

### Program: 17 Support to Audit services

#### Recurrent Programmes

#### Subprogram: 01 Headquarters

#### Outputs Provided

#### Output: 01 Policy, Planning and Strategic Management

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
9 months Financial Statements for the period ended 31st March 2020 produced and submitted	Nine Months' Financial Statements for FY 2019/20 2020 produced and submitted	<b>Item</b>	<b>Spent</b>
Board of Survey Report for the year ended 30th June 2020 produced	Final Approved Estimates and Performance Contract for FY 2020/21 produced	211103 Allowances (Inc. Casuals, Temporary)	65,638
Performance contract form A for the FY 2020/21 produced	Q3 2019/20 Progress reports produced	211104 Statutory salaries	1,356,251
Annual operational plan for 2020/21 produced	REAP and EU Funding work plans for FY 2020/21 finalized	212101 Social Security Contributions	1,057,540
Q3 FY 2019/20 progress reports produced	3 months utility, security and cleaning bills processed and paid	212102 Pension for General Civil Service	477,430
3 months utility bills paid	All office equipment maintained	213001 Medical expenses (To employees)	66,476
All transport equipment maintained	7 Contracts Committee, 13 Evaluation Committee and 24 outsourcing committee meetings held and minutes produced	213002 Incapacity, death benefits and funeral expenses	14,004
5 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal submitted to PPDA	213004 Gratuity Expenses	301,422
3 monthly reports on Procurement & Disposal submitted to PPDA	209 reports uploaded onto the website and 2292 reports archived	221001 Advertising and Public Relations	31,884
1 Procurement advert placed in the newspapers	Internet, CUG, mobile connectivity, network and data services maintained	221002 Workshops and Seminars	91,675
All equipment, internet, data and CUG		221003 Staff Training	110,105
		221007 Books, Periodicals & Newspapers	43,007

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

services maintained	3 months subscription for adverts, digital pay TV and newspapers paid	221008 Computer supplies and Information Technology (IT)	183,343
1 information flyer produced	1 summary post issuance quality assurance report issued	221009 Welfare and Entertainment	391,794
3 months subscription for adverts and newspapers paid	OAG COVID 19 response strategy developed	221011 Printing, Stationery, Photocopying and Binding	146,288
Technical support provided to audit staff	Quality Assurance Annual report produced	221012 Small Office Equipment	30,650
10 Reports issued on post -issuance reviews	Technical support provided to all audit directorates	221016 IFMS Recurrent costs	18,420
1 Parliamentary committees' sensitisation/feedback workshops held	1 TeamMate library reviewed and updated	221017 Subscriptions	116,966
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Database on status of audit reports submitted to Parliament and recommendations adopted updated	222001 Telecommunications	115,098
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	55 hearings attended to provide support to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports	223002 Rates	85,000
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	223004 Guard and Security services	105,354
International engagements undertaken/attended	Q3 report, 1 special investigation report and 9 management reports produced by Internal Audit	223005 Electricity	262,423
4 special investigation reports by Internal Audit produced	3 VFM Video scripts and 8 VFM Summaries reviewed by PR Unit	223006 Water	64,198
Q3 Internal Audit report produced	1 Lot of IEC material procured and distributed	224004 Cleaning and Sanitation	337,832
Develop system to monitor staff compliance with OAG Code of Conduct	Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	225001 Consultancy Services- Short term	60,280
Court cases that arise out of recommendations of the Auditor General's Report compiled with their status	Legal opinions prepared for OAG	227001 Travel inland	229,067
Legal opinions prepared for OAG	Contracts drafted and reviewed on behalf of OAG	227002 Travel abroad	239,912
Auditor General represented in courts of law and other legal forums	5 Legal briefs for OAG prepared	227003 Carriage, Haulage, Freight and transport hire	13,885
Asset management strategy developed	8 Contracts drafted and reviewed for the OAG	227004 Fuel, Lubricants and Oils	233,553
Provisions of Constitution and NAA, 2008 on mandate of AG and OAG reviewed	OAG represented in courts of law and other legal forums	228001 Maintenance - Civil	53,627
Develop OAG policy handbook	Staff salaries, pension and 10% NSSF contribution paid	228002 Maintenance - Vehicles	261,603
Staff salaries and 10% NSSF contribution paid	OAG Health and Group life Insurance schemes managed	228003 Maintenance – Machinery, Equipment & Furniture	197,240
Medical and Group Life insurance schemes managed	Routine facilities maintenance at Audit House and branch offices undertaken		

### Reasons for Variation in performance

Observed performance variation is attributed to Covid 19 - related disruptions in the fourth quarter.

	<b>Total</b>	<b>6,761,964</b>
	Wage Recurrent	1,356,251
	Non Wage Recurrent	5,405,713
	AIA	0
<hr/>		
<i>Arrears</i>	<b>Total For SubProgramme</b>	<b>6,761,964</b>
	Wage Recurrent	1,356,251
	Non Wage Recurrent	5,405,713
	AIA	0

# Vote:131 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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### Development Projects

#### Project: 0362 Support to Office of the Auditor General

#### Capital Purchases

#### Output: 72 Government Buildings and Administrative Infrastructure

		Item	Spent
Staff quarters at Moroto branch office constructed	Generator fuel procured at Audit House, Routine service and maintenance of generators, electrical installations and lifts at Audit House	312101 Non-Residential Buildings	3,117,625
3 acres of land procured.			
Modification works on Extraction system at Audit House finalised	Plumbing maintenance at Audit House, Minor carpentry and partitioning works at Audit House undertaken		
	Construction works for Moroto staff living quarters are ongoing and estimated at 80%		
	Piping works for pollution detection system as part of the Audit House basement extraction were undertaken		

#### Reasons for Variation in performance

The under performance is attributed to the Covid 19 pandemic which led to delays in works as well as an overall budget under release of UGX 2.08 Bn.

<b>Total</b>	<b>3,117,625</b>
GoU Development	3,117,625
External Financing	0
AIA	0

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

		Item	Spent
20 Projectors, video conferencing and PA equipment procured.	Assorted ICT equipment procured and delivered.	312202 Machinery and Equipment	895,303

#### Reasons for Variation in performance

Slight under performance is due to procurement delays and on a lesser note, the under release of UGX 2.08 Bn on the overall development budget.

<b>Total</b>	<b>895,303</b>
GoU Development	895,303
External Financing	0
AIA	0

#### Output: 78 Purchase of Office and Residential Furniture and Fittings

		Item	Spent
1 lot of furniture procured and delivered	Procurement of second lot of furniture undertaken and delivery made.	312203 Furniture & Fixtures	145,680

#### Reasons for Variation in performance

No variation observed.

<b>Total</b>	<b>145,680</b>
GoU Development	145,680
External Financing	0
AIA	0



# Vote:131

 Auditor General

## QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	<i>UShs Thousand</i>
		<b>Total For SubProgramme</b>	<b>4,158,608</b>
		GoU Development	4,158,608
		External Financing	0
		AIA	0
		<b>GRAND TOTAL</b>	<b>19,835,679</b>
		Wage Recurrent	6,845,069
		Non Wage Recurrent	8,832,002
		GoU Development	4,158,608
		External Financing	0
		AIA	0