

Vote:131 Auditor General

QUARTER 1: 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 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	28.856	6.942	6.796	24.1%	23.6%	97.9%
	Non Wage	36.843	9.258	6.932	25.1%	18.8%	74.9%
Dev't.	GoU	3.050	0.650	0.457	21.3%	15.0%	70.3%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total		68.750	16.851	14.185	24.5%	20.6%	84.2%
Total GoU+Ext Fin (MTEF)		68.750	16.851	14.185	24.5%	20.6%	84.2%
Arrears		0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		68.750	16.851	14.185	24.5%	20.6%	84.2%
<i>A.I.A Total</i>		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		68.750	16.851	14.185	24.5%	20.6%	84.2%
Total Vote Budget Excluding Arrears		68.750	16.851	14.185	24.5%	20.6%	84.2%

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	23.90	5.33	5.03	22.3%	21.0%	94.2%
Program: 1416 Value for Money and Specialised Audits	8.60	1.88	1.57	21.9%	18.3%	83.7%
Program: 1417 Support to Audit services	36.25	9.64	7.58	26.6%	20.9%	78.7%
Total for Vote	68.75	16.85	14.18	24.5%	20.6%	84.2%

Matters to note in budget execution

The overall variance in budget execution was caused by Covid 19 related disruptions which led to delay and/or deferment of planned activities. Activities shall be undertaken in subsequent quarters.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1415 Financial Audits	
0.100 Bn Shs	<i>SubProgram/Project :02 Central Government One</i>

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Reason: Overall variation in expenditure is attributed to Covid 19 related disruptions which delayed planned audit activities as well as putting scheduled staff trainings on hold. Fund balances shall be utilized in Q2 and subsequent quarters.	
<i>Items</i>	
56,752,599.000 UShs	221003 Staff Training
Reason: All planned staff training activities were put on hold due to restrictions arising from Covid 19. These resources shall be utilised in subsequent quarters as restrictions are eased/lifted.	
43,540,738.000 UShs	227001 Travel inland
Reason: Unspent balances are attributed to audits in progress. Delays in audit - related activities stemmed from Covid 19 disruptions. These funds shall be utilized in Q2 as audits are completed.	
0.118 Bn Shs	<i>SubProgram/Project :03 Central Government Two</i>
Reason: Overall variation in funds utilization is attributed to Covid 19 related disruptions which led to delays in planned activities. As the office finalizes the audit reports, these fund balances shall be spent in Q2 and the following quarters.	
<i>Items</i>	
49,327,952.000 UShs	227001 Travel inland
Reason: The observed fund balances are attributed to Covid 19 related disruptions which caused delays in audit activities. As such, audit field work is still on - going as at the time of reporting. Funds shall be utilised in Q2 as audits near completion.	
47,184,322.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
Reason: Variation in expenditure is due to delays in audit activities as a result of Covid 19. These shall be utilised in Q2 following completion of audits.	
21,282,225.000 UShs	221003 Staff Training
Reason: All planned staff training activities were put on hold due to restrictions arising from Covid 19. These resources shall be utilised in subsequent quarters as restrictions are eased/lifted.	
0.021 Bn Shs	<i>SubProgram/Project :04 Local Authorities</i>
Reason: The unspent balances are attributed to Covid 19 induced restrictions which led to all planned staff training activities being put on hold. These funds shall be utilised in subsequent quarters as trainings are undertaken in light of lifting/easing of restrictions.	
<i>Items</i>	
21,282,225.000 UShs	221003 Staff Training
Reason: Restrictions arising from the Covid 19 pandemic resulted in deferment of planned training activities. These shall be undertaken in subsequent quarters.	
Program 1416 Value for Money and Specialised Audits	
0.021 Bn Shs	<i>SubProgram/Project :05 Value for Money and Specialised Audits</i>
Reason: Staff training activities were put on hold as a direct result of Covid 19 related restrictions. Training activities and associated expenditures shall be undertaken in subsequent quarters as restrictions are lifted/eased.	
<i>Items</i>	
21,282,225.000 UShs	221003 Staff Training
Reason: All staff training activities were deferred due to restrictions arising from the Covid 19 pandemic. These shall be conducted in subsequent quarters.	

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0.143 Bn Shs	SubProgram/Project :06 Forensic Investigations and Special Audits
<i>Items</i>	Reason: The observed variation arose from Covid 19 related disruptions which led to delays in audit undertakings. These funds shall be spent in Quarter 2 as audit related activities are concluded.
74,293,568.000 UShs	227001 Travel inland
	Reason: Fund balances resulted from delayed commencement of audit activities due to Covid 19 related restrictions which disrupted activity schedules. These balances shall be utilised in Q2 as audits are completed.
68,861,806.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
	Reason: Allowances remained largely unspent because the activities pegged to this allocation were delayed by Covid 19 induced circumstances. Activities are now on going and these funds shall be spent in Q2.
Program 1417 Support to Audit services	
1.461 Bn Shs	SubProgram/Project :01 Headquarters
<i>Items</i>	Reason: Overall variation is attributed to delays in the procurement process, delayed processing of payments and disruptions arising from Covid 19 related circumstances. Balances shall be utilised in Q2 and subsequent quarters.
716,630,774.000 UShs	211103 Allowances (Inc. Casuals, Temporary)
	Reason: Covid 19 related disruptions led to delayed commencement of activities. These shall be spent in Q2 as activities are currently on going.
293,550,000.000 UShs	221003 Staff Training
	Reason: Training activities were largely deferred due to restrictions arising from Covid 19. These funds shall be spent as restrictions are eased.
87,239,545.000 UShs	228002 Maintenance - Vehicles
	Reason: The unspent balances are due to delays in the procurement of service providers. These funds shall be spent in Q2.
70,762,645.000 UShs	221008 Computer supplies and Information Technology (IT)
	Reason: Delays in processing subscription payments resulted in these unspent balances. These shall be utilised in Q2.
52,674,577.000 UShs	212102 Pension for General Civil Service
	Reason: Delays in processing payments resulted in the unspent balances observed. These funds shall be spent in Q2.
0.193 Bn Shs	SubProgram/Project :1690 Retooling of Office of the Auditor General
<i>Items</i>	Reason: Unspent balances are attributed to delays in processing payments and commencing required procurement processes. Funds shall be spent in Q2.
143,296,543.000 UShs	312101 Non-Residential Buildings
	Reason: Variation due to delays in processing of payments. Funds shall be spent in Q2.
50,000,000.000 UShs	312202 Machinery and Equipment

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Reason: Delays in commencement of procurement processes resulted in the fund balances observed. Funds shall be utilised in Q2 as procurement processes are concluded.

(ii) Expenditures in excess of the original approved budget

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 2020/21	Actuals By END Q1
Level of compliance with public financial management laws and regulations	Percentage	60%	0%
Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources			
Sector Outcomes contributed to by the Programme Outcome			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Proportion of external audit report recommendations implemented	Percentage	60%	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 2020/21	Actuals By END Q1
Number of Judicial and Administrative actions resulting from audits	Number	5	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			

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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 2020/21	Actuals By END Q1
Percentage of Corporate Strategy implemented	Percentage	20%	0%
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	2.5	0
Level of implementation of Internal and External Audit Recommendations	Percentage	88%	85%
Increased Audit coverage as a result of operational efficiency	Ratio	300	0

Table V2.2: Key Vote Output Indicators*

Programme : 15 Financial Audits			
Sub Programme : 02 Central Government One			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
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%	10.84%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	87%	100%
Number of reviews and updates to audit manuals/guidelines	Number	2	0
Sub Programme : 03 Central Government Two			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
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%	0.75%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	100%
Number of reviews and updates to audit manuals/guidelines	Number	1	0

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Sub Programme : 04 Local Authorities			
KeyOutPut : 01 Financial Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
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%	0.2%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	100%
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 2020/21	Actuals By END Q1
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%	0%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	2%	0%
Sub Programme : 06 Forensic Investigations and Special Audits			
KeyOutPut : 01 Value for Money Audits			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
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%	12.35%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	15%	0%
Programme : 17 Support to Audit services			
Sub Programme : 01 Headquarters			
KeyOutPut : 01 Policy, Planning and Strategic Management			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Level of alignment of operational plans	Percentage	100%	0%
Percentage of staff appropriately accommodated	Percentage	100%	0%

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Number of procurements and disposals carried out	Number	150	45
Percentage of planned draft legal amendments proposed and presented	Percentage	100%	0%
Sub Programme : 1690 Retooling of Office of the Auditor General			
KeyOutPut : 75 Purchase of Motor Vehicles and Other Transport Equipment			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Proportion of vehicles and motorcycles in good condition	Ratio	60	48

Performance highlights for the Quarter

Audit reports produced for:

4 statutory authorities
4 regional referral hospitals.

Processing of lower local government backlog reports for financial years 2015/16, 2016/17, 2017/18 and 2018/19 undertaken.

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	23.90	5.33	5.03	22.3%	21.0%	94.2%
<i>Class: Outputs Provided</i>	<i>23.90</i>	<i>5.33</i>	<i>5.03</i>	<i>22.3%</i>	<i>21.0%</i>	<i>94.2%</i>
141501 Financial Audits	23.90	5.33	5.03	22.3%	21.0%	94.2%
Program 1416 Value for Money and Specialised Audits	8.60	1.88	1.57	21.9%	18.3%	83.7%
<i>Class: Outputs Provided</i>	<i>8.60</i>	<i>1.88</i>	<i>1.57</i>	<i>21.9%</i>	<i>18.3%</i>	<i>83.7%</i>
141601 Value for Money Audits	8.60	1.88	1.57	21.9%	18.3%	83.7%
Program 1417 Support to Audit services	36.25	9.64	7.58	26.6%	20.9%	78.7%
<i>Class: Outputs Provided</i>	<i>33.20</i>	<i>8.99</i>	<i>7.13</i>	<i>27.1%</i>	<i>21.5%</i>	<i>79.3%</i>
141701 Policy, Planning and Strategic Management	33.20	8.99	7.13	27.1%	21.5%	79.3%
<i>Class: Capital Purchases</i>	<i>3.05</i>	<i>0.65</i>	<i>0.46</i>	<i>21.3%</i>	<i>15.0%</i>	<i>70.3%</i>
141772 Government Buildings and Administrative Infrastructure	0.60	0.60	0.46	100.0%	76.1%	76.1%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%
141776 Purchase of Office and ICT Equipment, including Software	1.60	0.05	0.00	3.1%	0.0%	0.0%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	68.75	16.85	14.18	24.5%	20.6%	84.2%

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Table V3.2: 2020/21 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	65.70	16.20	13.73	24.7%	20.9%	84.7%
211103 Allowances (Inc. Casuals, Temporary)	6.97	2.61	1.75	37.5%	25.1%	66.9%
211104 Statutory salaries	28.86	6.94	6.80	24.1%	23.6%	97.9%
212101 Social Security Contributions	3.27	0.82	0.68	25.0%	20.9%	83.6%
212102 Pension for General Civil Service	0.82	0.21	0.15	25.0%	18.6%	74.4%
213001 Medical expenses (To employees)	1.41	1.41	1.26	100.0%	89.7%	89.7%
213002 Incapacity, death benefits and funeral expenses	0.06	0.01	0.01	25.0%	25.0%	100.0%
213004 Gratuity Expenses	1.55	0.00	0.00	0.0%	0.0%	0.0%
221001 Advertising and Public Relations	0.19	0.05	0.02	25.0%	11.1%	44.5%
221002 Workshops and Seminars	1.00	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	1.13	0.46	0.04	40.6%	3.9%	9.6%
221004 Recruitment Expenses	0.08	0.03	0.02	33.3%	23.5%	70.6%
221007 Books, Periodicals & Newspapers	0.09	0.02	0.02	25.0%	25.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.81	0.27	0.20	33.3%	24.6%	73.9%
221009 Welfare and Entertainment	1.03	0.17	0.16	16.7%	15.6%	93.3%
221011 Printing, Stationery, Photocopying and Binding	0.62	0.10	0.10	16.7%	16.3%	97.5%
221012 Small Office Equipment	0.10	0.03	0.01	25.0%	10.6%	42.4%
221016 IFMS Recurrent costs	0.07	0.02	0.02	25.0%	24.9%	99.6%
221017 Subscriptions	0.23	0.06	0.01	25.0%	3.5%	14.2%
222001 Telecommunications	0.46	0.11	0.11	25.0%	24.3%	97.4%
223002 Rates	0.12	0.12	0.11	100.0%	91.6%	91.6%
223004 Guard and Security services	0.42	0.11	0.11	25.0%	25.0%	100.0%
223005 Electricity	0.54	0.14	0.14	25.0%	25.0%	100.0%
223006 Water	0.24	0.06	0.06	25.0%	25.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.03	0.02	25.0%	13.1%	52.3%
224004 Cleaning and Sanitation	0.48	0.12	0.07	25.0%	14.9%	59.8%
225001 Consultancy Services- Short term	4.39	0.49	0.41	11.2%	9.2%	82.6%
227001 Travel inland	4.39	1.15	0.94	26.1%	21.5%	82.4%
227002 Travel abroad	3.55	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.01	0.01	25.0%	15.5%	62.0%
227004 Fuel, Lubricants and Oils	0.97	0.24	0.24	25.0%	25.0%	100.0%
228001 Maintenance - Civil	0.24	0.06	0.03	25.0%	13.7%	54.6%
228002 Maintenance - Vehicles	0.90	0.22	0.14	25.0%	15.3%	61.1%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.14	0.09	25.0%	16.5%	65.8%
Class: Capital Purchases	3.05	0.65	0.46	21.3%	15.0%	70.3%
312101 Non-Residential Buildings	0.60	0.60	0.46	100.0%	76.1%	76.1%
312201 Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%

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312202 Machinery and Equipment	1.60	0.05	0.00	3.1%	0.0%	0.0%
312203 Furniture & Fixtures	0.20	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	68.75	16.85	14.18	24.5%	20.6%	84.2%

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	23.90	5.33	5.03	22.3%	21.0%	94.2%
<i>Recurrent SubProgrammes</i>						
02 Central Government One	5.06	1.24	1.13	24.6%	22.3%	90.6%
03 Central Government Two	5.26	1.22	1.10	23.3%	20.9%	89.7%
04 Local Authorities	13.58	2.86	2.80	21.1%	20.6%	97.7%
Program 1416 Value for Money and Specialised Audits	8.60	1.88	1.57	21.9%	18.3%	83.7%
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.62	0.99	0.96	21.3%	20.8%	97.4%
06 Forensic Investigations and Special Audits	3.98	0.89	0.61	22.5%	15.4%	68.5%
Program 1417 Support to Audit services	36.25	9.64	7.58	26.6%	20.9%	78.7%
<i>Recurrent SubProgrammes</i>						
01 Headquarters	33.20	8.99	7.13	27.1%	21.5%	79.3%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	0.65	0.46	21.3%	15.0%	70.3%
Total for Vote	68.75	16.85	14.18	24.5%	20.6%	84.2%

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 1: 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
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
54 MDAs Audited and reports produced	Audit reports for 3 Statutory authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	65,801
31 Statutory Authorities audited and report produced	Audit report for one project produced and approved	211104 Statutory salaries	972,467
24 Projects audited and reports produced	5 Special audit reports produced and issued	227001 Travel inland	89,946
3 Special Audits conducted and reports produced	Management letters for 9 MDAs prepared and approved		
3 Value For Money Audits reports produced	Management letters for 3 Statutory authorities prepared and approved		
	Management letters for 11 projects prepared and approved		
	Management letters for 8 special audits prepared and approved		
	3 VFM Pre-study reports produced and approved		
	12 Special Audit plans prepared and approved		
	Audit reports produced and approved for 243 Lower local governments		
	3 months' Salary for 61 staff paid		

Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit, the travel ban which halted audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits.

Total	1,128,214
Wage Recurrent	972,467
Non Wage Recurrent	155,747
AIA	0
Total For SubProgramme	1,128,214
Wage Recurrent	972,467
Non Wage Recurrent	155,747
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

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QUARTER 1: 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
<ul style="list-style-type: none"> • 24 MDAs Audited and reports Produced • 31 Statutory Authorities audited and reports produced • 61 Projects audited and reports produced • 3 Value For Money Audits undertaken • 4 PSAs audited and reports Produced • 10 special audit reports produced 	<ul style="list-style-type: none"> Audit report for 1 statutory authority produced Management letters for 1 Special audit prepared and approved Management letters for 1 Statutory Authority prepared and approved Draft Pre-study reports for the 2 VFM audits produced and approved 2 Special Audit plans prepared and approved 3 months' Salaries for 59 staff paid 	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 227001 Travel inland	Spent 42,329 1,005,446 51,010

Reasons for Variation in performance

Performance variations are due to Covid - 19 related disruptions which resulted in delays in planned audit activities. As such, most audits are field based at the time of reporting.

Total	1,098,785
Wage Recurrent	1,005,446
Non Wage Recurrent	93,339
AIA	0
Total For SubProgramme	1,098,785
Wage Recurrent	1,005,446
Non Wage Recurrent	93,339
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Audit reports produced for 134 districts, 41 Municipal Councils, 14 Regional Referral hospitals, 124 Divisions, 265 Town Councils, 22 special audits and 1423 Lower local governments.	APMs for 117 districts produced APMs for 41 Municipal Councils produced APM for 14 Regional Referral Hospitals produced 24 special audit plans produced Management Letters for 117 districts produced Management letters for 14 Municipal Councils produced Management letters for 4 Regional Referral Hospitals produced 7 special audit management letters produced and approved Audit reports produced for 4 Regional Referral Hospitals 3 months' Salary for 168 Staff paid	Item 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 227001 Travel inland	Spent 273,545 2,138,673 386,223
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Reasons for Variation in performance

The Performance variation in the quarter is attributed to disruptions resulting from the Covid 19 pandemic as well as budget cuts on consumptive items in the first quarter releases. This led to delays and deferment of planned activities.

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Total	2,798,441
		Wage Recurrent	2,138,673
		Non Wage Recurrent	659,768
		AIA	0
		Total For SubProgramme	2,798,441
		Wage Recurrent	2,138,673
		Non Wage Recurrent	659,768
		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

Audit reports produced for 15 MDAs, 12 Statutory Corporations, 19 projects, 14 VFM Audits, 11 Special Audits and 12 Public Works Audits on 371 Projects.	Management letters for 2 MDAs prepared and approved	Item	Spent
	Management letters for 3 Statutory Authorities prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	97,042
	Management letters for 2 projects prepared and approved	211104 Statutory salaries	717,620
	Management letters for 2 special audits produced and approved	227001 Travel inland	146,731
	4 VFM Pre- study audit Plans produced and approved		
	1 VFM main study conducted and draft report produced and approved		
	6 special audit plans prepared and approved		
	6 Public works/Engineering Audit plans produced and approved		
	3 months' salary for 45 staff paid		

Reasons for Variation in performance

The observed under performance is attributed to Covid 19 related disruptions to planned audit activities. In addition, the budget cuts on consumptive items in Q1 also adversely affected overall planned audit undertakings.

Total	961,393
Wage Recurrent	717,620
Non Wage Recurrent	243,773
AIA	0
Total For SubProgramme	961,393
Wage Recurrent	717,620
Non Wage Recurrent	243,773
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Vote:131 Auditor General

QUARTER 1: 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
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Outputs Provided

Output: 01 Value for Money Audits

Audit reports produced for: 30 MDAs, 33 Statutory Corporations, 1 VFM Study, 11 projects, 20 Forensic Investigations and 6 IT Audits.

4 Special Audit Plans produced and approved
3 Forensic Investigation management letters produced
Management letters for 2 IT Audits produced
Management letter for 1 Statutory Authority prepared and approved
Audit report for 1 statutory authority produced
1 VFM Pre – study report produced
3 months' Salary for 49 staff paid

Item	Spent
211103 Allowances (Inc. Casuals, Temporary)	8,249
211104 Statutory salaries	572,110
221003 Staff Training	18,589
227001 Travel inland	13,893

Reasons for Variation in performance

The performance variation observed in Quarter One is due to Covid 19 induced disruptions to planned audit activities, most of which are still at the execution stage. In addition, budget cuts on consumptive line items in the first quarter reduced operational funds available to conduct planned audit activities.

Total	612,841
Wage Recurrent	572,110
Non Wage Recurrent	40,731
AIA	0
Total For SubProgramme	612,841
Wage Recurrent	572,110
Non Wage Recurrent	40,731
AIA	0

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Enhanced institutional performance
Model Institutional Governance
Effective stakeholder engagement
Prudent Financial and Human Resource Management
Efficient Technical and logistical support to audit services
Robust Internal Controls
Timely Statutory

Annual Financial Statements for FY ended 30th June 2020 produced and submitted
Internal Audit and GoU Progress reports for Q4 FY 2019/20 produced
3 Monthly payroll verification reports produced
3 months utility bills paid
6 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced
Consolidated procurement and Disposal Plan and Prequalification list for 2020/2021 prepared and submitted
3 monthly reports on Procurement & Disposal produced

Item	Spent
211103 Allowances (Inc. Casuals, Temporary)	1,259,467
211104 Statutory salaries	1,389,892
212101 Social Security Contributions	683,103
212102 Pension for General Civil Service	152,972
213001 Medical expenses (To employees)	1,263,516
213002 Incapacity, death benefits and funeral expenses	14,004
221001 Advertising and Public Relations	21,359
221003 Staff Training	25,528
221004 Recruitment Expenses	19,767

Vote:131 Auditor General

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Maintenance of all equipment, Internet, data and Closed User Group services	221007 Books, Periodicals & Newspapers	21,807
1 OAG Information security review and update undertaken	221008 Computer supplies and Information Technology (IT)	199,970
52 audit reports digitized and uploaded. 255 archived and 2638 reproduced	221009 Welfare and Entertainment	159,512
27 Outsourcing Evaluation and Negotiation Meetings Held	221011 Printing, Stationery, Photocopying and Binding	101,296
35 Donor relations and collaborative engagements managed	221012 Small Office Equipment	10,598
6 Stakeholder Engagement Workshops Held	221016 IFMS Recurrent costs	17,930
3 VFM Videos produced and disseminated	221017 Subscriptions	8,241
10 VFM reports summarised and 500 copies of each summary designed into printed fliers	222001 Telecommunications	111,660
3 months subscription for adverts and newspapers paid	223002 Rates	109,869
Training in TeamMate utilization undertaken for audit staff	223004 Guard and Security services	105,354
OAG COVID 19 management Strategy developed and approved	223005 Electricity	136,211
Draft Quality Assurance Handbook developed pending approval	223006 Water	59,599
Technical support provided to staff implementing FAM and CAM	223007 Other Utilities- (fuel, gas, firewood, charcoal)	15,680
Verification of issued Audit opinions on request	224004 Cleaning and Sanitation	71,103
1 Parliamentary committees' sensitisation/feedback workshop and 2 engagements with Finance and budget Committees held	225001 Consultancy Services- Short term	405,147
Technical support provided to Oversight Committees of Parliament during 47 sessions through Minutes, feedback (1) and Audit verification reports (4) and briefs on audit reports (31)	227001 Travel inland	256,539
AG represented in 4 court cases	227003 Carriage, Haulage, Freight and transport hire	6,200
10 contracts drafted and reviewed by the legal unit	227004 Fuel, Lubricants and Oils	241,410
10 legal opinions for the AG and OAG prepared	228001 Maintenance - Civil	33,404
1 policy reviewed on behalf of OAG	228002 Maintenance - Vehicles	136,850
Staff salaries, pension and 10% NSSF employer contribution paid	228003 Maintenance – Machinery, Equipment & Furniture	90,231
6 staff promoted and internal adverts issued to fill 8 vacant positions		
Staff Insurance schemes managed		
169 staff appraised		

Reasons for Variation in performance

Activities were affected by the Covid 19 pandemic which disrupted scheduled activities leading to delays and deferment of activities.

Total	7,128,220
Wage Recurrent	1,389,892
Non Wage Recurrent	5,738,328
AIA	0

Vote:131 Auditor General

QUARTER 1: 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
		Total For SubProgramme	7,128,220
		Wage Recurrent	1,389,892
		Non Wage Recurrent	5,738,328
		AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

		Item	Spent
Boundary wall constructed for Masaka branch office	Planned activities not achieved.	312101 Non-Residential Buildings	456,703
Design and supervision consultant for construction of Off-site facility procured.	Contractual payments related to on-going construction activities paid		

Reasons for Variation in performance

Under release of funds resulted in deferment of planned activities.

	Total	456,703
	GoU Development	456,703
	External Financing	0
	AIA	0
	Total For SubProgramme	456,703
	GoU Development	456,703
	External Financing	0
	AIA	0
	GRAND TOTAL	14,184,597
	Wage Recurrent	6,796,208
	Non Wage Recurrent	6,931,686
	GoU Development	456,703
	External Financing	0
	AIA	0

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Program: 15 Financial Audits

Recurrent Programmes

Subprogram: 02 Central Government One

Outputs Provided

Output: 01 Financial Audits

		Item	Spent
Management letters for 20 MDAs prepared and approved	Audit reports for 3 Statutory authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	65,801
Management letters for 10 Statutory Authorities prepared and approved	Audit report for one project produced and approved	211104 Statutory salaries	972,467
Management letters for 15 projects prepared and approved	5 Special audit reports produced and issued	227001 Travel inland	89,946
Management letters produced for 3 special audits	Management letters for 9 MDAs prepared and approved		
Exit meetings held for 15 MDAs, 5 Statutory Authorities and 10 projects	Management letters for 3 Statutory authorities prepared and approved		
Pre-study reports for the 3 VFM audits produced and approved	Management letters for 11 projects prepared and approved		
Audit reports for 5 projects produced and approved	Management letters for 8 special audits prepared and approved		
Salary for 61 staff paid	3 VFM Pre-study reports produced and approved		
	12 Special Audit plans prepared and approved		
	Audit reports produced and approved for 243 Lower local governments		
	3 months' Salary for 61 staff paid		

Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit, the travel ban which halted audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits.

Total	1,128,214
Wage Recurrent	972,467
Non Wage Recurrent	155,747
AIA	0
Total For SubProgramme	1,128,214
Wage Recurrent	972,467
Non Wage Recurrent	155,747
AIA	0

Recurrent Programmes

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Management letters for 12 MDAs prepared and approved	Audit report for 1 statutory authority produced	Item	Spent
Management letters for 16 Statutory Authorities prepared and approved	Management letters for 1 Special audit prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	42,329
Management letters for 31 projects prepared and approved	Management letters for 1 Statutory Authority prepared and approved	211104 Statutory salaries	1,005,446
Management letters for 2 PSAs prepared and approved	Draft Pre-study reports for the 2 VFM audits produced and approved	227001 Travel inland	51,010
Pre-study reports for 3 VFM audits produced and approved	2 Special Audit plans prepared and approved		
5 Special Audit plans prepared and approved	3 months' Salaries for 59 staff paid		
2 VFM Main studies undertaken			
Salary for 60 staff paid			

Reasons for Variation in performance

Performance variations are due to Covid - 19 related disruptions which resulted in delays in planned audit activities. As such, most audits are field based at the time of reporting.

Total	1,098,785
Wage Recurrent	1,005,446
Non Wage Recurrent	93,339
AIA	0
Total For SubProgramme	1,098,785
Wage Recurrent	1,005,446
Non Wage Recurrent	93,339
AIA	0

Recurrent Programmes

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
APMs for 134 districts produced	APMs for 117 districts produced	Item	Spent
APMs for 41 Municipal Councils produced	APMs for 41 Municipal Councils produced	211103 Allowances (Inc. Casuals, Temporary)	273,545
APMs for 14 Regional Referral Hospitals produced	APM for 14 Regional Referral Hospitals produced	211104 Statutory salaries	2,138,673
APMs for 265 Town Councils produced	24 special audit plans produced	227001 Travel inland	386,223
APMs for 445 out sourced LLG Audits produced	Management Letters for 117 districts produced		
22 Special Audit plans produced	Management letters for 14 Municipal Councils produced		
Management Letters for 67 districts produced	Management letters for 4 Regional Referral Hospitals produced		
Management letters for 21 Municipal Councils produced	7 special audit management letters produced and approved		
Management letters for 7 Regional Referral Hospitals produced	Audit reports produced for 4 Regional Referral Hospitals		
Management letters for 133 Town Councils produced	3 months' Salary for 168 Staff paid		
Management letters for 223 out-sourced LLGs produced			
Management Letters for 11 Special Audits produced			
Salary for 166 Staff paid			

Reasons for Variation in performance

The Performance variation in the quarter is attributed to disruptions resulting from the Covid 19 pandemic as well as budget cuts on consumptive items in the first quarter releases. This led to delays and deferment of planned activities.

Total	2,798,441
Wage Recurrent	2,138,673
Non Wage Recurrent	659,768
AIA	0
Total For SubProgramme	2,798,441
Wage Recurrent	2,138,673
Non Wage Recurrent	659,768
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 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Management letters for 8 MDAs prepared and approved	Management letters for 2 MDAs prepared and approved	Item	Spent
Management letters for 6 Statutory Authorities prepared and approved	Management letters for 3 Statutory Authorities prepared and approved	211103 Allowances (Inc. Casuals, Temporary)	97,042
Management letters for 10 projects prepared and approved	Management letters for 2 projects prepared and approved	211104 Statutory salaries	717,620
Pre-study reports for 7 VFM audits produced and approved	Management letters for 2 special audits produced and approved	227001 Travel inland	146,731
12 Infrastructure Audit plans prepared and approved	4 VFM Pre- study audit Plans produced and approved		
7 VFM Main studies undertaken	1 VFM main study conducted and draft report produced and approved		
5 special audit plans produced	6 special audit plans prepared and approved		
3 special audit management letters produced	6 Public works/Engineering Audit plans produced and approved		
Salary for 48 staff paid	3 months' salary for 45 staff paid		

Reasons for Variation in performance

The observed under performance is attributed to Covid 19 related disruptions to planned audit activities. In addition, the budget cuts on consumptive items in Q1 also adversely affected overall planned audit undertakings.

Total	961,393
Wage Recurrent	717,620
Non Wage Recurrent	243,773
AIA	0
Total For SubProgramme	961,393
Wage Recurrent	717,620
Non Wage Recurrent	243,773
AIA	0

Recurrent Programmes

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

10 Special Audit plans prepared and approved	4 Special Audit Plans produced and approved	Item	Spent
6 IT Audit Plans prepared and approved	3 Forensic Investigation management letters produced	211103 Allowances (Inc. Casuals, Temporary)	8,249
1 Value for money pre-study report produced	Management letters for 2 IT Audits produced	211104 Statutory salaries	572,110
Management letters for 15 MDAs prepared and approved	Management letter for 1 Statutory Authority prepared and approved	221003 Staff Training	18,589
Management letters for 17 Statutory Authorities prepared and approved	Audit report for 1 statutory authority produced	227001 Travel inland	13,893
Management letters for 6 projects prepared and approved	1 VFM Pre – study report produced		
Management letters for 10 Special audit reports produced	3 months' Salary for 49 staff paid		
Management letters for 3 IT Audits produced			
Salary for 49 staff paid			

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Reasons for Variation in performance

The performance variation observed in Quarter One is due to Covid 19 induced disruptions to planned audit activities, most of which are still at the execution stage. In addition, budget cuts on consumptive line items in the first quarter reduced operational funds available to conduct planned audit activities.

	Total	612,841
Wage Recurrent	572,110	
Non Wage Recurrent	40,731	
AIA	0	
Total For SubProgramme	612,841	
Wage Recurrent	572,110	
Non Wage Recurrent	40,731	
AIA	0	

Program: 17 Support to Audit services

Recurrent Programmes

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

Annual Financial Statements for FY ended 30th June 2020 produced and submitted	Annual Financial Statements for FY ended 30th June 2020 produced and submitted	Item	Spent
Asset register updated as at 30th June 2020	Internal Audit and GoU Progress reports for Q4 FY 2019/20 produced	211103 Allowances (Inc. Casuals, Temporary)	1,259,467
Internal Audit and Q4 FY 2019/20 progress reports produced	3 Monthly payroll verification reports produced	211104 Statutory salaries	1,389,892
3 months utility bills paid	3 months utility bills paid	212101 Social Security Contributions	683,103
Transport equipment maintained	6 Contracts Committee and 10 Evaluation Committee meetings held and minutes produced	212102 Pension for General Civil Service	152,972
Audit Impact tracking mechanisms established	Consolidated procurement and Disposal Plan and Prequalification list for 2020/2021 prepared and submitted	213001 Medical expenses (To employees)	1,263,516
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	3 monthly reports on Procurement & Disposal produced	213002 Incapacity, death benefits and funeral expenses	14,004
2 procurement adverts published	Maintenance of all equipment, Internet, data and Closed User Group services	221001 Advertising and Public Relations	21,359
Maintenance of all equipment, Internet, data and Closed User Group services	1 OAG Information security review and update undertaken	221003 Staff Training	25,528
LLG reports processed and disseminated	52 audit reports digitized and uploaded. 255 archived and 2638 reproduced	221004 Recruitment Expenses	19,767
Outsourcing Evaluation reports prepared	27 Outsourcing Evaluation and Negotiation Meetings Held	221007 Books, Periodicals & Newspapers	21,807
OAG Communication Policy revised	35 Donor relations and collaborative engagements managed	221008 Computer supplies and Information Technology (IT)	199,970
International engagements undertaken/attended	6 Stakeholder Engagement Workshops Held	221009 Welfare and Entertainment	159,512
1 Information Flyer produced	3 VFM Videos produced and disseminated	221011 Printing, Stationery, Photocopying and Binding	101,296
3 months subscription for adverts and newspapers paid	10 VFM reports summarised and 500 copies of each summary designed into printed fliers	221012 Small Office Equipment	10,598
Technical support provided to audit staff	3 months subscription for adverts and newspapers paid	221016 IFMS Recurrent costs	17,930
15 quality assurance pre-issuance review reports issued		221017 Subscriptions	8,241
Quality control manual finalized and approved		222001 Telecommunications	111,660
1 Parliamentary committees' sensitisation/feedback workshop held		223002 Rates	109,869
		223004 Guard and Security services	105,354
		223005 Electricity	136,211

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Database on AG's reports discussed in Parliament updated	Training in TeamMate utilization undertaken for audit staff	223006 Water	59,599
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	OAG COVID 19 management Strategy developed and approved	223007 Other Utilities- (fuel, gas, firewood, charcoal)	15,680
Report on recommendations emanating from AG's report adopted by oversight committees produced	Draft Quality Assurance Handbook developed pending approval	224004 Cleaning and Sanitation	71,103
2 special investigation reports by Internal Audit produced	Technical support provided to staff implementing FAM and CAM	225001 Consultancy Services- Short term	405,147
Legal briefs for the OAG prepared	Verification of issued Audit opinions on request	227001 Travel inland	256,539
OAG chambers inspected and Practicing Certificates renewed	1 Parliamentary committees' sensitisation/feedback workshop and 2 engagements with Finance and budget Committees held	227003 Carriage, Haulage, Freight and transport hire	6,200
Contracts drafted and reviewed on behalf of the OAG	Technical support provided to Oversight Committees of Parliament during 47 sessions through Minutes, feedback (1) and Audit verification reports (4) and briefs on audit reports (31)	227004 Fuel, Lubricants and Oils	241,410
OAG represented in courts of law and other legal forums	AG represented in 4 court cases	228001 Maintenance - Civil	33,404
Provisions of Constitution and NAA 2008 on mandate of AG and OAG reviewed	10 contracts drafted and reviewed by the legal unit	228002 Maintenance - Vehicles	136,850
Staff salaries and 10% NSSF employer contribution paid	10 legal opinions for the AG and OAG prepared	228003 Maintenance – Machinery, Equipment & Furniture	90,231
13 staff promoted and 11 staff recruited to fill vacant positions	1 policy reviewed on behalf of OAG		
Staff Insurance schemes managed	Staff salaries, pension and 10% NSSF employer contribution paid		
Consolidated procurement and Disposal Plan and Prequalification list for 2020/2021 prepared and submitted	6 staff promoted and internal adverts issued to fill 8 vacant positions		
Stakeholder engagement activities managed	Staff Insurance schemes managed		
Implementation of the first phase of the MIS	169 staff appraised		

Reasons for Variation in performance

Activities were affected by the Covid 19 pandemic which disrupted scheduled activities leading to delays and deferment of activities.

Total	7,128,220
Wage Recurrent	1,389,892
Non Wage Recurrent	5,738,328
AIA	0
Total For SubProgramme	7,128,220
Wage Recurrent	1,389,892
Non Wage Recurrent	5,738,328
AIA	0

Development Projects

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Vote:131 Auditor General

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Specifications for boundary wall developed	Planned activities not achieved.	Item	Spent
Bills of quantity developed and approved	Contractual payments related to on-going construction activities paid	312101 Non-Residential Buildings	456,703
Bidding for provision of construction services opened			
Reasons for Variation in performance			
Under release of funds resulted in deferment of planned activities.			
		Total	456,703
		GoU Development	456,703
		External Financing	0
		AIA	0

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Specifications developed	Specifications developed but procurement process yet to commence subject to availability of funds	Item	Spent
Procurement process commenced			

Reasons for Variation in performance

Q1 release below projections led to deferment of planned activities pending availability of funds.

Total	0
GoU Development	0
External Financing	0
AIA	0

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

Technical specifications for ICT Equipment developed	Technical specifications for assorted ICT equipment developed	Item	Spent
300 TeamMate Annual Licenses procured and renewed	Processing of TeamMate licenses payment on going.		
Procurement process commenced			

Reasons for Variation in performance

Under release of funds resulted in delay of planned activities.

Total	0
GoU Development	0
External Financing	0
AIA	0

Output: 78 Purchase of Office and Residential Furniture and Fittings

Needs assessment undertaken	Needs assessment conducted.	Item	Spent
Furniture specifications developed			
Procurement process commenced			

Vote:131

 Auditor General

QUARTER 1: 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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Reasons for Variation in performance

Projected Q1 funds not released therefore procurement process is on hold subject to availability of funds.

	Total	0
GoU Development		0
External Financing		0
AIA		0
Total For SubProgramme		456,703
GoU Development		456,703
External Financing		0
AIA		0
GRAND TOTAL		14,184,597
Wage Recurrent		6,796,208
Non Wage Recurrent		6,931,686
GoU Development		456,703
External Financing		0
AIA		0

Vote:131 Auditor General

QUARTER 2: 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
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	211103 Allowances (Inc. Casuals, Temporary)	16,212	0	16,212
Audit reports for 18 MDAs produced	221003 Staff Training	56,753	0	56,753
Audit reports for 27 Statutory Authorities produced	227001 Travel inland	43,541	0	43,541
Audit reports for 19 projects produced				
3 VFM Main studies undertaken and reports produced				
3 Special Audit reports produced and approved	Total	116,505	0	116,505
Management letters for 9 MDAs prepared and approved	Wage Recurrent	0	0	0
Management letters for 17 Statutory Authorities prepared and approved	Non Wage Recurrent	116,505	0	116,505
Management letters for 9 projects prepared and approved	AIA	0	0	0
Salary for 61 staff paid				
Gratuity for 4 staff paid				

Subprogram: 03 Central Government Two

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	211103 Allowances (Inc. Casuals, Temporary)	47,184	0	47,184
Audit reports for 24 MDAs produced	211104 Statutory salaries	7,924	0	7,924
Audit reports for 30 Statutory Authorities produced	221003 Staff Training	21,282	0	21,282
Audit reports for 61 projects produced	227001 Travel inland	49,328	0	49,328
Audit reports for 4 PSAs produced				
Main study reports for 3 VFM audits produced				
5 special Audit reports produced	Total	125,719	0	125,719
Management letters for 24 MDAs prepared and approved	Wage Recurrent	7,924	0	7,924
Management letters for 30 Statutory Authorities prepared and approved	Non Wage Recurrent	117,794	0	117,794
Management letters for 61 projects prepared and approved	AIA	0	0	0
Management letters for 4 PSAs produced				
5 special audit management letters produced and approved				
3 special audit plans produced				
Salary for 59 staff paid				

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Subprogram: 04 Local Authorities

Outputs Provided

Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
APMs for 17 districts produced				
Management Letters for 17 districts produced	211103 Allowances (Inc. Casuals, Temporary)	16,984	0	16,984
Management letters for 27 Municipal Councils produced				
Management letters for 10 Regional Referral Hospitals produced	221003 Staff Training	21,282	0	21,282
Management letters for 17 Special audits produced	227001 Travel inland	27,529	0	27,529
Audit reports for 134 districts produced and approved				
Audit reports for 41 Municipal Councils produced and approved	Total	65,795	0	65,795
Audit reports for 10 Regional Referral Hospitals produced	Wage Recurrent	0	0	0
24 Special Audit reports produced and approved	Non Wage Recurrent	65,795	0	65,795
Salary for 168 Staff paid	AIA	0	0	0
Gratuity paid for 7 staff				

Development Projects

Program: 16 Value for Money and Specialised Audits

Recurrent Programmes

Subprogram: 05 Value for Money and Specialised Audits

Outputs Provided

Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2020 produced				
Audit reports for 14 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	80	0	80
Audit reports for 9 Statutory Authorities produced	221003 Staff Training	21,282	0	21,282
Audit reports for 6 projects produced				
Main study reports for 5 VFM audits produced	227001 Travel inland	4,395	0	4,395
6 Infrastructure Audit reports produced	Total	25,758	0	25,758
7 special audit reports produced	Wage Recurrent	0	0	0
4 VFM Main studies undertaken and draft reports produced	Non Wage Recurrent	25,758	0	25,758
Management letters for 12 MDAs prepared and approved	AIA	0	0	0
Management letters for 6 Statutory Authorities prepared and approved				
Management letters for 4 projects prepared and approved				
5 special audit management letters produced				
Management letters produced for 6 infrastructure audits				
Salary for 48 staff paid				
Gratuity for 5 staff paid				

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Subprogram: 06 Forensic Investigations and Special Audits

Outputs Provided

Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
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)	68,862	0	68,862
Audit reports for 26 MDAs produced	211104 Statutory salaries	135,516	0	135,516
Audit reports for 31 Statutory Authorities produced	221003 Staff Training	2,693	0	2,693
Audit reports for 9 projects produced	227001 Travel inland	74,294	0	74,294
10 Special Audit/forensic investigation reports produced				
1 VFM main study conducted and report produced and approved	Total	281,364	0	281,364
3 IT Audit reports produced	Wage Recurrent	135,516	0	135,516
Management letters for 26 MDAs prepared and approved	Non Wage Recurrent	145,849	0	145,849
Management letters for 31 Statutory Authorities prepared and approved	AIA	0	0	0
Management letters for 9 projects prepared and approved				
Management letters for 7 special audits produced and approved				
Management letter for 1 IT Audit produced				
3 months' salary for 49 staff paid				
Gratuity for 4 staff paid				

Development Projects

Program: 17 Support to Audit services

Recurrent Programmes

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Subprogram: 01 Headquarters

Outputs Provided

Output: 01 Policy, Planning and Strategic Management

	Item	Balance b/f	New Funds	Total
OAG Strategic Plan 2020 – 2025 finalized and approved	211103 Allowances (Inc. Casuals, Temporary)	716,631	0	716,631
Annual Report of the AG for the financial year ended 30th June 2020 produced and submitted to Parliament	211104 Statutory salaries	2,738	0	2,738
Press conference on submission of the AG's report held	212101 Social Security Contributions	133,922	0	133,922
Board of survey for FY ended 30th June 2020 held	212102 Pension for General Civil Service	52,675	0	52,675
Budget Framework Paper for FY 2021/22 produced	213001 Medical expenses (To employees)	145,734	0	145,734
Q1 FY 2020/21 progress reports produced	221001 Advertising and Public Relations	26,608	0	26,608
Average market price data bank developed	221003 Staff Training	293,550	0	293,550
3 months utility bills paid	221004 Recruitment Expenses	8,237	0	8,237
Transport equipment maintained	221008 Computer supplies and Information Technology (IT)	70,763	0	70,763
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	221009 Welfare and Entertainment	11,442	0	11,442
3 monthly reports on Procurement & Disposal submitted to PPDA	221011 Printing, Stationery, Photocopying and Binding	2,549	0	2,549
1 Procurement advert published	221012 Small Office Equipment	14,402	0	14,402
System for tracking MoU performance developed	221016 IFMS Recurrent costs	70	0	70
Maintenance of equipment, internet, date and CUG services	221017 Subscriptions	50,000	0	50,000
Site visits to Arua during DLP undertaken	222001 Telecommunications	2,986	0	2,986
Team Mate annual license renewed	223002 Rates	10,131	0	10,131
Asset management strategy finalized and approved	223007 Other Utilities- (fuel, gas, firewood, charcoal)	14,320	0	14,320
Outsourcing evaluation reports produced	224004 Cleaning and Sanitation	47,897	0	47,897
Resource Centre equipped with knowledge material	225001 Consultancy Services- Short term	85,063	0	85,063
OAG promotional materials procured	227001 Travel inland	2,300	0	2,300
1 Information Flyer produced	227003 Carriage, Haulage, Freight and transport hire	3,800	0	3,800
3 months subscription for adverts and newspapers and to international bodies paid	228001 Maintenance - Civil	27,723	0	27,723
Technical support provided to audit staff	228002 Maintenance - Vehicles	87,240	0	87,240
15 quality assurance reports issued on pre-issuance reviews	228003 Maintenance – Machinery, Equipment & Furniture	46,845	0	46,845
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Total	1,857,624	0	1,857,624
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	Wage Recurrent	2,738	0	2,738
Report on recommendations emanating from AG's report adopted by Parliament produced	Non Wage Recurrent	1,854,886	0	1,854,886
2 special investigation reports by Internal Audit produced	AIA	0	0	0
CSR activities implemented				
OAG Website re-developed and rolled out				
Legal briefs for the OAG prepared				
Contracts drafted and reviewed for the OAG				
OAG represented in courts of law and other legal forums				
Staff salaries and 10% NSSF contribution paid				
HR policy revised				
Health and Group life Insurance schemes managed				
Staff prepared for retirement				

Development Projects

Vote:131 Auditor General

QUARTER 2: Revised Workplan

Project: 1690 Retooling of Office of the Auditor General

Capital Purchases

Output: 72 Government Buildings and Administrative Infrastructure

Completion of pending payments.	Item	Balance b/f	New Funds	Total
	312101 Non-Residential Buildings	143,297	0	143,297
	Total	143,297	0	143,297
	GoU Development	143,297	0	143,297
	External Financing	0	0	0
	AIA	0	0	0

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

1 lot of assorted ICT equipment procured and delivered	Item	Balance b/f	New Funds	Total
Annual purchase and renewal of TeamMate licenses undertaken	312202 Machinery and Equipment	50,000	0	50,000
	Total	50,000	0	50,000
	GoU Development	50,000	0	50,000
	External Financing	0	0	0
	AIA	0	0	0
	GRAND TOTAL	2,666,062	0	2,666,062
	Wage Recurrent	146,178	0	146,178
	Non Wage Recurrent	2,326,587	0	2,326,587
	GoU Development	193,297	0	193,297
	External Financing	0	0	0
	AIA	0	0	0