Vote: 131  Auditor General

V1: Vote Overview

(i) Snapshot of Medium Term Budget Allocations

Table V1.1: Overview of Vote Expenditures

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>FY2016/17 Outturn</th>
<th>FY2017/18 Approved Budget</th>
<th>Spent by End Sep</th>
<th>FY2018/19 Proposed Budget</th>
<th>MTEF Budget Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Outturn</td>
<td>FY2017/18</td>
<td>FY2018/19</td>
<td>MTEF Budget Projections</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Approved Budget</td>
<td>Spent by End Sep</td>
<td>Proposed Budget</td>
<td>2019/20</td>
</tr>
</tbody>
</table>
| Recurrent
| Non Wage | 34.363 | 27.365 | 14.315 | 27.311 | 33.319 | 38.317 | 45.980 | 55.176 |
| Devt.
GoU | 4.825 | 3.976 | 0.000 | 3.976 | 4.850 | 5.820 | 5.820 | 5.820 |
| Ext. Fin. | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| GoU Total | 58.683 | 54.615 | 25.858 | 54.561 | 63.771 | 71.019 | 80.027 | 90.634 |
| Total GoU+Ext Fin (MTEF) | 58.683 | 54.615 | 25.858 | 54.561 | 63.771 | 71.019 | 80.027 | 90.634 |
| A.I.A Total | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Grand Total | 58.683 | 54.615 | 25.858 | 54.561 | 63.771 | 71.019 | 80.027 | 90.634 |

(ii) Vote Strategic Objective

Enhancing Public Accountability and making a difference

V2: Past Vote Performance and Medium Term Plans
Performance for Previous Year FY 2016/17

PERFORMANCE 2016-2017:
The vote outputs are classified into the following categories: Financial Audits, Value for Money Audits, Special/Forensic Audits, Policy, Planning and Strategic Management and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures and Transport Equipment. The subsequent sections therefore, present an account of the achievements for the office as at 30th June 2017.

Financial Audits
Under this output, for the FY 2016/17, the office planned to carry out and report on a total of 2,203 financial audits covering the following entities; 96 MDAs, 100 Statutory Bodies, 147 projects, 51 forensic investigations and special audits and 1,809 Local Authorities. By 30th June 2017, the office had undertaken a total of 2,097 financial audits (96 MDAs, 1,666 Higher and Lower Local governments, 138 Projects, 4 PSAs, 97 Statutory Bodies, 89 Special Investigations, 4 regional audits and 3 IT system audits).

Value for Money Audits
In the FY 2016/17, the office planned to carry out a total of 14 audits which include 11 VFM audits, 3 specialised audits. By 30th June 2017, the office had undertaken 8 VFM Audits and 3 specialized audits.

Policy, Planning and Strategic Management
Under this output, the following activities and resultant outputs had been realized by 30th June 2017;
Annual Report of the Auditor General for the audit year ended December 2016 processed and disseminated
OAG Corporate Plan for 2016-21 approved
Financial Statements for FY 2015/16 and FY 2016/17 submitted
BFP, MPS and Budget Estimates for FY 2017/18 produced
GoU and FINMAP Quarterly progress reports and Government Annual Performance Report for FY 2015/16 and 2016/17 produced
12 months’ bills paid for Utilities
All transport equipment maintained
18 staff promoted, 28 staff recruited and induction undertaken
Staff appraisal activities undertaken
All IT equipment, Internet and CUG services maintained
12 PDU monthly reports submitted to PPDA
28 Contracts Committee and 41 Evaluation committee meetings held
4 procurement adverts placed in newspapers
23 Pre-issuance review and 155 audit verification reports produced
274 briefs produced for 267 Oversight Committee sessions supported
Quarterly data base updates and report on status of audit reports submitted to Parliament produced
13 reports produced on AG’s report recommendations adopted by Parliament
All Staff emoluments paid, NSSF and PAYE remitted
All staff training activities managed
7 Internal Audit Special Investigations and 3 Quarterly Internal Audit reports produced
15 staff retirements managed
AG represented on cases arising from the AG’s reports
The legal unit reviewed procurement contracts, policies and produced 22 Legal opinions
OAG participated in Anti-Corruption week activities
12 Monthly Pension and salary payroll verification reports produced
OAG Promotional material procured
Legal chambers inspected and certificate obtained
Press conference on submission of the Annual Report of the AG held
4 OAG information Flyers published
Subscription for online resources, newspapers and adverts paid
4 CSR activities conducted
Documentary on the OAG developed and disseminated
TeamMate software reviewed and a new version implemented
OAG Health Insurance Contract managed
OAG Communication strategy approved

Support to Office of the Auditor General

Electrical installations, signage and partitioning works done at Headquarters and Regional branches
13 Vehicles were procured (contracts awarded) of which 8 were delivered
Assorted furniture and equipment was procured

Performance as of BFP FY 2017/18 (Performance as of BFP)
The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management and
Vote:131 Auditor General

Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present an account of the achievements of the office as at 30th September 2017

Financial Audits
Under this output, for the FY 2017/18, the office plans to carry out and report on a total of 1,452 financial audits covering the following entities; 106 MDAs, 94 Statutory Bodies, 104 projects, 4 PSAs and 1144 Local Authorities. By 30th September 2017, the office had produced 275 Management letters for the above entities. Audits shall be concluded and reported on by the statutory submission deadline of 31st December 2017.

Value for Money Audits
In the FY 2017/18, the office plans to carry out a total of 46 Special and Forensic Audits (40 Forensic Investigations, 4 IT Audits and 2 regional audits) and 30 VFM and specialized audits (which include 10 VFM audits and 20 specialised audits). By 30th September 2017, 2 Special Investigations, 2 IT Audit reports, 1 Regional Audit report and 2 specialized audit reports had been produced. In addition, 9 VFM Main studies had been undertaken.

Policy, Planning and Strategic Management

Under this output, the following activities and resultant outputs had been realized by 30th September 2017:

Routine service and maintenance of electrical installations at Audit House
Routine servicing of Audit House generators
Routine service and maintenance of lifts at Audit House. Routine maintenance servicing of AC units at Audit House. Maintenance service of ventilation systems and repair of the faulty 3 phase motor for extraction in toilets lifts side and Minor plumbing repairs on Audit house.
Annual Financial for FY 2016/17 produced
Quarter IV Progress report and Internal Audit reports produced
Payment of 3 months’ security allowances, cleaning and utility bills (water, electricity)
Proof reading Local Government Reports (Schools 2016)
Verifying and Uploading of and converted reports (PDFs) to the website and shelving Archived Audit Reports
Reproducing entity audit reports for schools and LLGs for dissemination
Dispatching copies of LLG Audit reports and VFM Audit reports to Branch Managers for delivery to Stakeholders
5 stakeholder engagement workshops held
3 meetings with Development partners held
Monitoring and Evaluation report for Q1 produced awaiting circulation and presentation to Top Management
Outsourcing supervision guidelines developed.
2 engagements with Civil Society held
Draft OAG Competence framework produced
Internal and external advertisement of vacant positions
PAC Technical updates attended by Department of Parliamentary Liaison
1 Parliamentary Committees’ sensitization of VFM reports to LGPAC held
1 audit verification report produced
36 technical support sessions supported
1 monthly Parliamentary minutes and feedback reports provided
Quarter III update of database on status of audit reports and report produced
56 briefs prepared for reports discussed by Audit committees
1 Report on AG’s report recommendations adopted by oversight committees and the House produced
Four (4) directorates supported in the implementation of the Regularity Audit Manual, 2013.
TeamMate software reviewed and a new version implemented
Practice guide on documents used in the audit process developed and presented to Top Management
Committee constituted to review the NAA to identify areas that require reform and submit proposals for Amendment to top management
6 Top Management meetings, 1 Subcommittee meeting with Parliament subcommittee, 3 OAG legal framework committee meetings, 6 Contracts committee meetings, 3 HRAC meetings, 6 MIS Committee meetings, 10 Outsourcing committee meetings attended by the Legal unit.
1 Energy Sector and Extractive Industries Strategy, 2017 and 1 IT User Manual and Guidelines, 2017 reviewed by the Legal Unit
1 Framework Contract for Catering Services; 1 Framework contract for Cleaning Services; 1 Framework contract on Maintenance of lifts, 1 Statement of Commitment between OAG & GIZ, 1 Implementation Agreement between OAG, NPA & GIZ reviewed
Draft contracts prepared and reviewed: 1 Addendum on closed user group, 2 VFM Audit of Road & Construction Projects (UNRA & KCCA)
Legal briefs and opinions from the Audit and Corporate Divisions prepared
Legal unit supported 1 Special Audit on Ntungamo Local Government
1 Status brief on appraisal of the external legal counsel prepared
Report leaflets for 8 summarised performance audit reports produced by PR Unit
Intranet designed and software procured
LG PAC meetings attended by PR staff
Media training workshops undertaken in Jinja, Masaka, Mbale, Mbarara, Soroti, Gulu, Arua and Fortportal.
3 internal special investigations reports produced
Quarter four Enterprise Risk Management report focusing on governance, risk management and control produced
July, August and September salary and pension payrolls verified by Internal Audit
3 Months’ staff salaries paid and 15% NSSF contribution remitted
Vote: 131 Auditor General

All staff training activities managed and coordinated
Payment for outstanding bill for business internet services (Dec 16 to April 17)
Payment of outstanding subscription fees for CUG and TeamMate modems (April - June 17)
1 lot of printer consumables for Head Office and branches procured
Q1 IT branch visit conducted and report produced
Workshops with MIS BPR consultant held and reports produced. MIS TORs have been finalized and submitted to KfW seeking a no-objection
Consolidated Procurement plan for FY 2017/18 submitted to MoFPED and PPDA
6 Contracts committee meetings held
14 evaluation committee meetings held
Board of Survey conducted and Report produced
3 Monthly reports produced and submitted to PPDA

FY 2018/19 Planned Outputs

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management and Support to Office of the Auditor General which includes; Non Residential Buildings, Purchase of Office and ICT Equipment, including Software, Furniture and Fixtures, and Transport Equipment. The subsequent sections therefore, present the planned outputs for the FY 2018/19.

Financial Audits
Under this output, for the FY 2018/19, the office plans to carry out and report on a total of 2640 financial audits under Programme 1, covering the following entities; 100 MDAs, 105 Statutory Bodies, 105 projects, 4 PSAs and 2326 Local Authorities.

Value for Money Audits
In the FY 2018/19, the office plans to carry out a 18 VFM and specialized audits (which include 10 VFM audits, 5 Specialized audits, 2 follow up audits and 1 PPP Audit) and 84 Forensic and Special Audits which include 77 Forensic Investigations, 4 IT Audits and 3 Regional Audits, under Programme 2 (Value for Money and Specialized Audits).

Policy, Planning and Strategic Management

Under Sub - Programme 1: Headquarters, the office plans to undertake/produce the following:
Finalize, approve and implement the Human Resource Strategy with emphasis on equity in Human Resource Management
Introduce and implement a Competence Based, equitable, transparent appraisal and reward system
Develop a framework and carry out surveys on OAG Staff Code of Conduct.
Annual Report of the Auditor General for the year ended 2018 processed and equitably disseminated
Designing and Updating the Intranet
Develop Disaster Management Plan
Establishing a monitoring mechanism for the implementation of MoU with IG and PPDA
Conducting equitable stakeholder engagement regarding utilisation of audit reports
Develop and pilot Teameate libraries for Forensic, IT and Treasury Audits
Develop QAAD strategy
Pre-I ssuance (Hot) Reviews and Post-I ssuance (Cold) Reviews for RA, PA, FA and PSA audits
Carry out Institutional Review on Reported annual performance of the office
Engage ICPAU and develop cooperation agreement on undertaking Joint QA Reviews of Out sourced Audits
Audit verification reports produced
Technical support provided to oversight committees during preparation of reports
Parliamentary briefs, minutes and feedback reports produced
Report on AG's report recommendations adopted by oversight committees and the House produced
Annual Financial Statements for the FY ended 30th June 2018 produced and submitted
Donor projects managed for FY ended 30th June, 2019 and reports produced.
Half-year and Nine Months' Financial Statements for FY 2018/19 produced and submitted
Asset register updated as at end of 30th June 2019
Review of existing accounting and reporting frameworks
Policy Statement, Budget Framework Paper and Budget Estimates for the FY 2019/20 produced
Carry out market research to create an average market price data bank
Design a mechanism to monitor procurement plan implementation and giving feedback to the different stakeholders
Procurement and Out-sourcing Contract, Negotiation and Evaluation committee meetings
Develop, maintain and update the prequalification list for the service providers
Review the NAA, 2008 and Article 163 of the Constitution, 1995
Represent AG and the OAG in Courts of Law and other legal fora
Compile status of Court cases that arise out of recommendations of the Auditor General's Report
Effective communication of VFM reports through production of short videos and abridged versions of VFM reports
Improved coverage of Audit reports and the Office in the media through engagements
Strengthened stakeholder engagements with emphasis on engagements with Regional Public libraries
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OAG website restructuring and updating content
Establishing and managing social media platforms
Finalise, approve and implement corporate Social Responsibility Policy
Organise charity events and Corporate Social responsibility activities
Risk identification, assessment, measurement, monitoring and enhancing awareness of risk owners
Follow-up, verification of regional branch offices' advances, accounts, compliance with laws, verify payments at OAG HQTRS
Production of quarterly internal Audit reports
Conducting Internal Audit special investigations.
Salaries and pension managed
10% NSSF Contributions remitted for all staff
Medical Insurance cover provided and Life Insurance premium paid for all staff
Gratuity paid to 35 Contract staff
Organising Press conferences, issuing press releases
Coordinate production of information, Education and communication materials and participation in Exhibitions
Procurement of OAG promotional material e.g tear-drops, souvenirs, brochures, umbrellas, designed logo, plaques, diaries, calendars, Christmas cards.
Equitable staff training in various disciplines co-ordinated and managed
Staff recruitment managed
Procurement of IT equipment
Subscription for Internet Bandwidth to NITA Uganda
Subscription payment for Closed User Group communication solution, Mobile APN Solution and WAN services
Identification of internal IFMS issues and reporting to Treasury for quality assurance.
Management of utilities (electricity, water) and services (security and cleaning)
Development of guidelines for audit performance information to enhance audit of sustainable service delivery
Development and technical support in the implementation of Audit methodologies
Parliamentary committees' sensitization/feedback workshops
Inspecting medical entities which provide services under the Medical Insurance Scheme
Annual board of survey carried out and report produced.
4 quarterly branch support/monitoring carried out and reports produced.
All OAG branches audited for compliance by Internal Audit and 4 quarterly reports produced
Maintenance branch visits by Estates and IT staff
Attending various international committee meetings and technical workshops
Attending AFROSAI-E trainings and technical update conferences
Conducting study tours and benchmarking with other SAIs on PAC activities by the Parliamentary Liaison department
Attendance and documentation of oversight committees' resolutions and concerns during hearings including those done at Missions abroad
Maintenance of Audit House and in all regional branches
Maintenance of all transport equipment
Generator maintenance, Air conditioning maintenance, Lift maintenance, fire extinguishers, sprinklers, fire-fighting equipment and all electrical maintenance.
Fencing of two regional branches
Construction of the Centre for Audit Excellence
Procurement of Power back-up system for 5 branch offices
Annual renewal of the TeamMate Audit Management System license (200 users)
Maintenance contract for Data Center at Audit House, CCTV and Access Control systems and Multi-Functional Printers
Procurement of 3 Routers, 3 Desktops, 7 small multifunctional printers 2 scanners and 50 laptops
Procurement of 2 station wagons to replace the aging ones
Procurement of VSCAN (vehicle security scan system)
Procuring Mobile shelves, ladders/trolleys, Shelf Archive storage units for the Archives centre
Assorted furniture procured according to needs assessment.

Medium Term Plans
In accordance with the Five-Year Corporate Plan (2016-21), the medium term plan of the office is focused on: Improvement on impact of audit through effective gender sensitive stakeholder engagement; Improvement on the timeliness and quality of audit reports; Improving organisation performance; Strengthening financial independence and enhancing operational independence and increasing audit coverage through establishment of regional offices in hard to reach areas to promote equitable access to audit services.

This will be done through: independent reporting; delivering high quality audits targeting a sustainable equity-driven impact on service delivery; effective support to Parliamentary oversight and scrutiny; adoption of professional approaches and systems in all our operations; conducting real time audits, demonstrating the value and benefits of the OAG through collaborations and effective communication to all our stakeholders; augmenting our IT infrastructure and systems and equitably empowering our Human resources in all aspects of their work.

Efficiency of Vote Budget Allocations

Following completion of the Audit House in 2013, the office has reallocated resources saved from rent to operation and maintenance of the building.

In addition, the office shall focus on equitable staff capacity building through increased utilisation of the resource pool of trainers hence holding in-house trainings to create savings.

Performance management will be prioritized so as to create sustainable efficiency by reducing on the number of outsourced audits. This will result into an increment in the audit coverage.

The office also plans to procure a comprehensive Management Information System that will enhance effectiveness in operations through the automation of the business processes.

The implementation of the Monitoring and Evaluation policy will enable performance monitoring and therefore efficiency in resource allocation and effective, well informed decision making.

Vote Investment Plans

For FY2018/19, Budget allocation to capital development remained the same at Shs 3.976Bn. With this amount, the office plans to commence construction of the Centre for Audit Excellence, fence two regional offices, procure power back up systems and carry out regular maintenance in another 5 regional offices.

A Vehicle Security Scan System shall also be procured to enhance fleet management in addition to 2 vehicles to replace the aging fleet at the regional offices which are overdue for replacement.

The budget for FYs 2019/20 and 2020/2021 indicate that allocations to capital development will slightly increase to Shs 4.85 Bn and 5.52Bn each respectively. This will cater for construction of an off-site training facility (Centre for Audit Excellence), renovation and expansion of existing regional offices, purchase of specialized IT and audit equipment, acquisition of transport facilities and office furniture.

In FY 2018/19, with support from FINMAP and Government of Uganda, the office plans to re-construct, furnish and equip Arua regional office. In addition, the office plans to procure and install a comprehensive Management Information System.

Major Expenditure Allocations in the Vote for FY 2018/19

The external audit function in the Accountability Sector is responsible for ensuring that public resources are utilised as appropriated by Parliament. The key objectives of the function are to sustainably improve compliance with accountability rules and regulations; enhance prevention, detection and elimination of corruption; and to increase public demand for accountability.

In the FY 2018/19 the Office of the Auditor General was allocated Shs 54.56bn including taxes. This includes Shs 23.27Bn for wage, Shs 27.31bn for non-wage and Shs 3.98bn for development.

The budget allocation by programme is as follows; Program 1: Financial Audits – Shs 19.97Bn; Program 2: Value For Money and Specialized Audits - Shs 7.09Bn; Program 3: Support to Audit Services – Shs 27.05Bn including Shs 3.98 for GoU Development). The allocation of GoU development is as follows: Non-residential buildings - Shs 1.552bn, Procurement of ICT Infrastructure and Equipment – Shs 1.5bn, procurement of motor vehicles – Shs 0.85bn, and procurement of office furniture - Shs 0.074bn.
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V3: PROGRAMME OUTCOMES, OUTCOME INDICATORS AND PROPOSED BUDGET ALLOCATION

Table V3.1: Programme Outcome and Outcome Indicators

<table>
<thead>
<tr>
<th>Programme Controller</th>
<th>Programme</th>
<th>Programme Objective</th>
<th>Performance Targets</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDWARD AKOL</td>
<td>15 Financial Audits</td>
<td>Independent and robust verification of Public Accounts and Treasury Memoranda in the equitable delivery of services..</td>
<td>0 35%, 75%, 40%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EDWARD AKOL</td>
<td>16 Value for Money and Specialised Audits</td>
<td>To examine and assess the level of efficiency, economy and effectiveness in the equitable utilization of public resources by Government Institutions.</td>
<td></td>
</tr>
</tbody>
</table>

1. Value for money in the management of public resources

<table>
<thead>
<tr>
<th>Programme Performance Indicators (Output)</th>
<th>2016/17 Actual</th>
<th>2017/18 Target</th>
<th>Base year</th>
<th>Baseline</th>
<th>2018/19 Target</th>
<th>2019/20 Target</th>
<th>2020/21 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Implementation of audit recommendations arising from the annual report of the Auditor General.</td>
<td>0 35%, 75%, 40%</td>
<td>45% 50% 60%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Vote Controller:
Programme: 17 Support to Audit services

<table>
<thead>
<tr>
<th>Programme</th>
<th>Programme Performance Indicators (Output)</th>
<th>Performance Targets</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 Support to Audit services</td>
<td>• Reduction in government project costs.</td>
<td>0 5% 5% 6% 7%</td>
</tr>
<tr>
<td></td>
<td>• Level of achievement of Government project goals.</td>
<td>0 60% 65% 70% 75%</td>
</tr>
<tr>
<td></td>
<td>• Level of use of best practices in project implementation.</td>
<td>0 70% 75% 75% 80%</td>
</tr>
</tbody>
</table>
### Vote: 131 Auditor General

#### Programme Objective:
Enhance organizational performance and efficiency in operations

#### Responsible Officer:
MAXWELL POUL OGENTHO

#### Programme Outcome:
Efficient and effective Auditor General’s Office (AG)

#### Sector Outcomes contributed to by the Programme Outcome
1. Value for money in the management of public resources

#### Performance Targets

<table>
<thead>
<tr>
<th>Programme Performance Indicators (Output)</th>
<th>2016/17 Actual</th>
<th>2017/18 Target</th>
<th>Base year Baseline</th>
<th>2018/19 Target</th>
<th>2019/20 Target</th>
<th>2020/21 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Cumulative percentage of Corporate Strategy implemented.</td>
<td>0</td>
<td>25%</td>
<td></td>
<td>50%</td>
<td>75%</td>
<td>100%</td>
</tr>
<tr>
<td>• Level of financing of Office of the Auditor General</td>
<td>0</td>
<td>61%</td>
<td></td>
<td>65%</td>
<td>70%</td>
<td>75%</td>
</tr>
<tr>
<td>• Level of staff productivity.</td>
<td>0</td>
<td>5</td>
<td></td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

#### Table V3.2: Past Expenditure Outturns and Medium Term Projections by Programme

<table>
<thead>
<tr>
<th>Billion Uganda shillings</th>
<th>2016/17</th>
<th>2017/18</th>
<th>2018-19</th>
<th>MTEF Budget Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Outturn</td>
<td>Approved Budget</td>
<td>Spent By End Q1</td>
<td>Proposed Budget</td>
</tr>
<tr>
<td>Vote : 131 Auditor General</td>
<td>56.897</td>
<td>54.615</td>
<td>25.858</td>
<td>54.561</td>
</tr>
</tbody>
</table>

#### V4: SUBPROGRAMME PAST EXPENDITURE OUTFURNS AND PROPOSED BUDGET ALLOCATIONS

#### Table V4.1: Past Expenditure Outturns and Medium Term Projections by SubProgramme

<table>
<thead>
<tr>
<th>Billion Uganda shillings</th>
<th>2016/17</th>
<th>FY 2017/18</th>
<th>2018-19</th>
<th>Medium Term Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Outturn</td>
<td>Approved Budget</td>
<td>Spent By End Sep</td>
<td>Proposed Budget</td>
</tr>
<tr>
<td>Programme: 15 Financial Audits</td>
<td>0.000</td>
<td>22.902</td>
<td>5.825</td>
<td>19.966</td>
</tr>
<tr>
<td>02 Central Government One</td>
<td>0.000</td>
<td>4.815</td>
<td>1.364</td>
<td>4.070</td>
</tr>
<tr>
<td>03 Central Government Two</td>
<td>0.000</td>
<td>5.352</td>
<td>1.531</td>
<td>4.606</td>
</tr>
<tr>
<td>04 Local Authorities</td>
<td>0.000</td>
<td>12.735</td>
<td>2.930</td>
<td>11.291</td>
</tr>
<tr>
<td>Total For the Programme : 15</td>
<td>0.000</td>
<td>22.902</td>
<td>5.825</td>
<td>19.966</td>
</tr>
</tbody>
</table>

Programme: 16 Value for Money and Specialised Audits

| Programme: 16 Value for Money and Specialised Audits | 0.000 | 4.675 | 1.261 | 3.797 | 4.344 | 4.731 | 5.260 | 5.874 |
| 05 Value for Money and Specialised Audits | 0.000 | 4.675 | 1.261 | 3.797 | 4.344 | 4.731 | 5.260 | 5.874 |
| 06 Forensic Investigations and Special Audits | 0.000 | 6.954 | 1.612 | 3.296 | 3.737 | 4.037 | 4.433 | 4.888 |
| Total For the Programme : 16 | 0.000 | 11.629 | 2.873 | 7.094 | 8.081 | 8.767 | 9.693 | 10.762 |

Programme: 17 Support to Audit services
Vote: 131 Auditor General

<table>
<thead>
<tr>
<th>Project Area</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 Headquarters</td>
<td>0.000</td>
<td>16.108</td>
</tr>
<tr>
<td>0362 Support to Office of the Auditor General</td>
<td>0.000</td>
<td>3.976</td>
</tr>
<tr>
<td><strong>Total For the Programme : 17</strong></td>
<td>0.000</td>
<td>20.084</td>
</tr>
</tbody>
</table>

Programme: 53 External Audit

<table>
<thead>
<tr>
<th>Project Area</th>
<th>FY 2017/18</th>
<th>FY 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 Headquarters</td>
<td>21.681</td>
<td>0.000</td>
</tr>
<tr>
<td>02 Directorate of Central Government One</td>
<td>4.872</td>
<td>0.000</td>
</tr>
<tr>
<td>03 Directorate of Central Government Two</td>
<td>5.353</td>
<td>0.000</td>
</tr>
<tr>
<td>0362 Support to Office of the Auditor General</td>
<td>4.825</td>
<td>0.000</td>
</tr>
<tr>
<td>04 Directorate of Local Authorities</td>
<td>13.346</td>
<td>0.000</td>
</tr>
<tr>
<td>05 Directorate of Value for Money and Specialised Audits</td>
<td>4.852</td>
<td>0.000</td>
</tr>
<tr>
<td>06 Directorate of Forensic Investigations and Special Audits</td>
<td>4.059</td>
<td>0.000</td>
</tr>
<tr>
<td><strong>Total For the Programme : 53</strong></td>
<td>58.988</td>
<td>12.929</td>
</tr>
<tr>
<td><strong>Total for the Vote :131</strong></td>
<td>58.988</td>
<td>54.615</td>
</tr>
</tbody>
</table>

Table V4.3: Major Capital Investment (Capital Purchases outputs over 0.5Billion)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit House and branch office buildings maintained, Generators, ACs, lifts and fire extinguishers. Soroti regional branch fenced, Hoima and Moroto branches commissioned</td>
<td>1.552</td>
<td>0.000</td>
<td>1.552</td>
</tr>
<tr>
<td><strong>Gou Dev’t:</strong></td>
<td>1.552</td>
<td>0.000</td>
<td>1.552</td>
</tr>
<tr>
<td><strong>Ext Fin:</strong></td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td><strong>A.I.A:</strong></td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td><strong>Total Output Cost(Ushs Thousand):</strong></td>
<td>1.552</td>
<td>0.000</td>
<td>1.552</td>
</tr>
<tr>
<td><strong>Output: 75 Purchase of Motor Vehicles and Other Transport Equipment</strong></td>
<td>0.850</td>
<td>0.000</td>
<td>0.850</td>
</tr>
<tr>
<td>5 office vehicles procured</td>
<td>0.850</td>
<td>0.000</td>
<td>0.850</td>
</tr>
<tr>
<td><strong>Total Output Cost(Ushs Thousand):</strong></td>
<td>0.850</td>
<td>0.000</td>
<td>0.850</td>
</tr>
<tr>
<td><strong>Gou Dev’t:</strong></td>
<td>0.850</td>
<td>0.000</td>
<td>0.850</td>
</tr>
<tr>
<td><strong>Ext Fin:</strong></td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td><strong>The office plans to procure 2 vehicles to replace those due for boarding off and, a Vehicle Security Scan system to manage the fleet.</strong></td>
<td><strong>Construction of the Centre for Audit Excellence</strong></td>
<td><strong>Procurement of a power back up system for 5 regional offices</strong></td>
<td><strong>Fencing of 2 regional offices</strong></td>
</tr>
</tbody>
</table>

N/A
Vote: 131 Auditor General

<table>
<thead>
<tr>
<th>A.I.A:</th>
<th>0.000</th>
<th>0.000</th>
<th>0.000</th>
</tr>
</thead>
</table>

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

Renew license for TeamMate & 3 Yr Kaspersky Anti-Virus. Computer accessories, electronic card printer, HDD/CD/DVD Duplicators, Teammate modems, 70 Laptops and 30 Desktops, Firewall/threat management system, CUG for 40 staff procured, IDEA software upgraded.

The process for assorted procurement and TeamMate license renewal has commenced.

Outputs include: Procurement of Computers, Annual renewal and procurement of TeamMate licenses., Kaspersky Anti-Virus Renewal, procurement of IDEA Data Analysis licenses.

Table V5.1: Additional Funding Requests

<table>
<thead>
<tr>
<th>Additional requirements for funding and outputs in 2018/19</th>
<th>Justification of requirement for additional outputs and funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vote: 131 Auditor General</td>
<td></td>
</tr>
</tbody>
</table>
### Programme: 15 Financial Audits

**Output:** 01 Financial Audits

| Funding requirement UShs Bn | 4.661 |

Section 13 of the NAA 2008 requires the Auditor General to audit and report on all public accounts of Uganda and of all public offices. However, due to inadequate funding the office is unable to cover its entire audit population especially the lower Local Governments and schools resulting in accumulation of backlogs. To this effect the OAG needs 4.661Bn to produce the above outputs, in line with Objectives 2, 3 and 5 under the Accountability Sector in the NDP II Implementation strategy.

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

**Output:** 01 Value for Money Audits

| Funding requirement UShs Bn | 2.814 |

The office of the Auditor General is mandated to conduct Value for Money audits. The OAG was requested to undertake a real time audit of the Hydro-power projects. In addition, after the passing of the PPP law, independent assurance needs to be provided as Government enters PPPs. These undertakings are in line with Strategy 3 under the Audit function of the Accountability Sector Investment Plan 2017/18 - 19/20.

### Programme: 17 Support to Audit services

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

| Funding requirement UShs Bn | 17.368 |

The OAG requires UGX 17.4Bn to:
- Implement the new OAG structure which was approved by a Parliamentary Sub-Committee
- Undertake enhancement of the wage which has largely been fixed since 2008 while introducing notches.
- Conduct staff capacity building
- Stakeholder engagement
- Operationalize the WGEI Secretariat

Implementation will result in enhanced organizational performance and effective support to the Audit function in the office in line with Goal 3 of the Corporate Strategy 2016-21.