



THE REPUBLIC OF UGANDA

**REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
THE ELECTORAL COMMISSION
FOR THE YEAR ENDED 30TH JUNE 2019**

**OFFICE OF THE AUDITOR GENERAL
UGANDA**

TABLE OF CONTENTS

List of Acronyms	2
Opinion	3
Basis for Opinion.....	3
Key Audit Matter	3
1.0 Implementation of the approved budget.....	3
Emphasis of matter	7
2.0 Domestic arrears.....	7
2.1 Outstanding domestic arrears.....	7
2.2 Failure to budget for domestic arrears.....	7
3.0 Inadequate funding for road map to 2021 General Elections.....	8
4.0 Inappropriate office accommodation.....	9
Other Information.....	9
Management Responsibilities for the Financial Statements	10
Auditor’s Responsibilities for the audit of the Financial Statements	10
Other Reporting Responsibilities	11
Report on the audit of Compliance with Legislation.....	11
5.0 Implementation of Staff Performance Management Initiatives.....	11
5.1 Development of Performance Agreements/Targets	12
5.2 Development of performance plans.....	12
5.3 Failure to follow timelines for completion of performance appraisals.....	12
5.4 Failure to carry out performance reviews /performance monitoring	12
5.5 Lack of a Commissioners Charter.....	12

LIST OF ACRONYMS

Acronym	Meaning
BOU	Bank of Uganda
EGI	Electronic Government Information
F/Y	Financial Year
GOU	Government of Uganda
IEC	Information, Education and Communication
IPF	Program Budgeting System
IESBA	International Ethics Standards Board for Accountants
INTOSAI	International Organization of Supreme Audit Institutions
ISSA	International Standards on Auditing
MDA	Ministry, Department, and other Agencies
EC	Electoral Commission
MOFPED	Ministry of Finance, Planning and Economic Development
MOPS	Ministry of Public Service
NAA	National Audit Act
NTR	Non Tax Revenue
PBS	Program budgeting system
PFMA	Public Finance Management Act, 2015
PS/ST	Permanent Secretary/Secretary to Treasury
TAI	Treasury Accounting Instructions
UGX	Uganda Shillings
USD	United States Dollar

**REPORT OF THE AUDITOR GENERAL ON THE AUDIT OF FINANCIAL STATEMENTS
OF THE ELECTORAL COMMISSION
FOR THE YEAR ENDED 30TH JUNE, 2019**

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of The Electoral Commission which comprise the statement of Financial Position as at 30th June 2019, the Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements of The Electoral Commission for the year ended 30th June 2019 are prepared, in all material respects, in accordance with section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of The Electoral Commission in accordance with the Constitution of the Republic of Uganda, 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matter

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

1.0 Implementation of the approved budget

Section 45 of the Public Finance and Management Act, 2015, requires the Accounting Officer to control the regularity and proper use of the money appropriated to the vote.

According to Section 45 (3) of the same Act, the Accounting Officer shall enter into an annual performance contract with the Secretary to Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan for the vote for the financial year. Work plans are based on outputs to be achieved for the financial year,

and during implementation, effort is required to achieve the agreed objectives/targets for the entity within the available resources.

It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

In the overall office wide planning, I assessed risks like inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned outputs of the entities which greatly impact on the wellbeing of communities.

Consequently I developed procedures in order to address the performance of the budget of the entity:

- Ascertaining the amount received by the entity and the source of the funding
- Inquiring from management of off-budget financing received and ascertaining the basis for the off-budget financing, if any.
- Comparing the approved budget against the actual receipts
- Comparing the planned vote function outputs against the actuals and determining the variances
- Reviewing utilisation of these funds

Based on the procedures performed The Electoral Commission has the following mandate;

- To ensure that regular, free and fair elections and referenda are held.
- Organize, conduct and supervise elections and referenda in accordance with the Constitution
- Demarcate constituencies in accordance with the provisions of the Constitution
- Ascertain, publish and declare in writing under its seal the results of the elections and referenda
- Compile, maintain, revise and update the voters' register
- Hear and determine election complaints arising before and during polling
- Formulate and implement voter education programmes related to elections and
- Perform any other functions as prescribed by Parliament.

In order to achieve the mandate, The Electoral Commission planned to implement and achieve a number of both recurrent and development deliverables under various programmes. A review of the entity's ministerial statements, approved work plans and budgets revealed that the Commission had an approved budget of UGX.88,542,323,000, out of which UGX.88,532,009,727 was released. The key deliverables for the financial year are indicated in the table below:

Table 1: Showing key deliverables for the entity for the year

Sn	Key deliverables
i	Voter education and training
ii	Voter registration and conduct of general elections
iii	Conduct of bi – elections
iv	Administrative expenses to support achievement of key deliverables
v	Procurement of warehouse

The EC planned to achieve the above deliverables through the implementation of 27 outputs/activities. I reviewed all the 27 out-puts/activities worth UGX.88,542,319,239 representing 100% of the total budget and below are the findings.

Table 2: Assessment of achievement of deliverables

	Observation	Recommendation												
1.1	<p><u>Revenue performance</u></p> <p>I reviewed the NTR estimates, current items and rates charged at vote level for the financial year 2018/2019 and noted that out of the budgeted revenue of UGX.482,550,000 for the financial year 2018/19, UGX.74,152,840 was collected representing performance of 16%. The source of the revenue was mainly from sale of bids and nomination fees.</p> <p>The entity was able to remit the collected amount to the consolidated fund.</p> <p>There is likelihood that the revenue budget was not realistic.</p> <p>The Accounting Officer explained that the variance was caused by the figures set by the Ministry of Finance Planning and Economic Development and not communicated to the Commission.</p>	<p>I advised the Accounting Officer to liaise with the Ministry of Finance and ensure that realistic budgets are made in the future.</p>												
1.2	<p><u>Absorption of funds</u></p> <p>I observed the following:</p> <ul style="list-style-type: none"> The entity budgeted to receive UGX.88,542,323,000, however only UGX.88,532,009,727 was warranted resulting into a budget shortfall of UGX.10,313,273 representing 0.01%. Out of the warrants of UGX.88,532,009,727 a sum of UGX.88,532,859,997 was spent by the entity resulting into unspent balance of UGX.850,270 representing absorption level of 100%. <p>Budget shortfalls resulted in partial or non-implementation of planned activities as indicated in Appendix 1.</p>													
1.3	<p><u>Non-quantification of outputs/activities</u></p> <p>I reviewed all the 27 outputs/activities with a budget of UGX.88,542,323,000 representing 100% of the total budget as indicated in the summary table below and Appendix 2.</p> <p>Table showing outputs/activities planned</p> <table border="1"> <thead> <tr> <th>Details</th> <th>Number</th> <th>Budget (bn)</th> </tr> </thead> <tbody> <tr> <td>Total Outputs</td> <td>27</td> <td>88.5</td> </tr> <tr> <td>Outputs reviewed</td> <td>27</td> <td>88.5</td> </tr> <tr> <td>Percentage</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table> <p>Out of the 27 outputs/activities with a budget provision of UGX.88.542 billion and actual releases of UGX.88.532 billion, 21 outputs/activities representing 78% of the total outputs/activities were not quantified to enable measurement of performance. Details are in Appendix 2.</p> <p>I observed that, in these cases, management reported in generic</p>	Details	Number	Budget (bn)	Total Outputs	27	88.5	Outputs reviewed	27	88.5	Percentage	100%	100%	<p>I advised the Accounting Officer to ensure that in future all planned outputs are quantified and measurable to enable evaluation.</p>
Details	Number	Budget (bn)												
Total Outputs	27	88.5												
Outputs reviewed	27	88.5												
Percentage	100%	100%												

	<p>ways i.e. voters sensitized, voter education conducted in institutions of higher learning, equipment procured, serviced and repaired, utility bills paid, field offices supervised and monitored etc.</p> <p>Failure to plan and report on the quality/quantity of activities implemented renders it difficult to establish individual activity costs for each planned output, and this curtails effective accountability when funds are subsequently spent. Further, without clearly spelt out planned outputs, I could not ascertain whether funds appropriated by Parliament and released were spent and the intended objectives achieved.</p> <p>The Accounting Officer agreed with the observation.</p>																					
<p>1.4</p>	<p><u>Implementation of the quantified planned outputs</u></p> <p>An analysis of the outputs/activities that were quantified revealed that although the entity absorbed (100%) of the funds that were released, some of the activities remained either partially or not implemented at all.</p> <p>Out of the 6 quantified outputs/activities assessed, 3 outputs/activities representing 50% were fully implemented, 1 output/activity representing 17% was partially implemented, while 2 outputs/activities representing 33% were not implemented at all. Details attached in Appendix 2 and the table below:</p> <p>Table showing level of implementation</p> <table border="1" data-bbox="375 1093 1161 1326"> <thead> <tr> <th>S/n</th> <th>Reporting</th> <th>Outputs</th> <th>Performance in %</th> </tr> </thead> <tbody> <tr> <td>i</td> <td>Fully Implemented</td> <td>3</td> <td>50%</td> </tr> <tr> <td>ii</td> <td>Partially Implemented</td> <td>1</td> <td>17%</td> </tr> <tr> <td>iii</td> <td>Not Implemented (0%).</td> <td>2</td> <td>33%</td> </tr> <tr> <td></td> <td>Total outputs</td> <td>6</td> <td>100%</td> </tr> </tbody> </table> <p>The non-implementation of planned outputs was partly due to inadequate resources. This implies that the expected service delivery levels were not attained.</p>	S/n	Reporting	Outputs	Performance in %	i	Fully Implemented	3	50%	ii	Partially Implemented	1	17%	iii	Not Implemented (0%).	2	33%		Total outputs	6	100%	<p>I advised the Accounting Officer to continue lobbying for release of appropriated resources and also ensure that key activities are prioritized during implementation.</p>
S/n	Reporting	Outputs	Performance in %																			
i	Fully Implemented	3	50%																			
ii	Partially Implemented	1	17%																			
iii	Not Implemented (0%).	2	33%																			
	Total outputs	6	100%																			
<p>1.5</p>	<p><u>Accuracy of performance reports</u></p> <p>I noted cases where the information reported in the annual performance reports by the Commission was incorrect and inaccurate.</p> <p>Out of a total of 27 outputs/activities analysed, the actual amounts reported in the annual reports was found inaccurate for 6 outputs upon verification.</p> <p>Inaccurate reporting of performance negates the purpose of reporting and hinders any meaningful assessments by other external parties.</p> <p>The Accounting Officer explained that this was due to system errors between the IFMS and the PBS which was raised to the Ministry of Finance, Planning and Economic Development.</p>	<p>I advised the Accounting Officer to continue liaising with the Ministry of Finance, Planning and Economic Development and ensure that the challenge regarding system errors is addressed.</p>																				

Emphasis of matter

Without qualifying my opinion, I draw attention to the following matters.

2.0 Domestic arrears

2.1 Outstanding domestic arrears

Section 21(2) of the Public Finance Management Act, 2015 provides that a vote shall not take any credit from any local company or body unless it has no un paid domestic arrears from a debt in the previous financial year; and it has capacity to pay the expenditure from the approved estimates as appropriated by Parliament for that financial year.

Also paragraph 10.10.17 of the Treasury Accounting Instructions 2017 states that 'an Accounting Officer will ensure that no payments due in any financial year remain unpaid at the end of that year'.

A trend analysis of the domestic arrears showed a movement of arrears from UGX.8,767,437,020 in the previous year to UGX.16,652,843,119 in the year under review, an increase of 89%. The arrears remained unsettled at the close of the year. The table below shows the trend analysis of the domestic arrears for the past three years:

No	Year End	Amount (UX)	% increase/decrease
i	30 th June 2017	3,216,641,565	-
ii	30 th June 2018	8,767,437,020	173%
iii	30 th June 2019	16,652,843,119	89%

Continued incurrence of domestic arrears adversely hampers budget performance in the subsequent year as outputs anticipated in the appropriated budget cannot be attained due to settlement of the arrears. Further, failure to settle arrears exposes the Secretariat to a risk of litigation from suppliers.

The Accounting Officer explained that inspite of insufficient funding of its planned activities, the Commission endeavours to execute the approved budget with the appropriated funds. This at times leads to postponing the execution of critical programmes.

I advised the Accounting Officer to ensure that sufficient budget provisions are made in 2019/20 to enable settlement of the outstanding domestic arrears. Further, the Accounting Officer should commence procurement activities early enough to ensure timely contract signing for the procurements taking into account the end of year deadline beyond which payments cannot be effected from appropriated budget.

2.2 Failure to budget for domestic arrears

Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 defines an annual budget as the financing estimates for the financial year to which the budget relates, including a plan for Government debt and any other financial liabilities for the financial year to which the annual budget relates.

The Electoral Commission had outstanding commitments to a tune of UGX.8,767,437,020 from the previous year however, I noted that UGX.40,619,467 (0.46%) was provided for settlement of domestic arrears in the current budget which was insufficient towards settlement of the arrears.

Failure to sufficiently budget for domestic arrears creates spending pressures on planned activities and hampers budget performance in the year given that outputs anticipated in the appropriated budget cannot be attained due to settlement of arrears

The Accounting Officer explained that the standard practice is that at the end of the financial year, the Permanent Secretary, Secretary to the Treasury institutes a team to verify the domestic arrears across the MDAs. The Commission has been submitting the total arrears due. However, the MTEF provisions have been insufficient to clear the total outstanding provision.

I advised the Accounting Officer to continue liaising with Treasury and ensure that sufficient budget provisions are made for domestic arrears to enable their eventual settlement.

Other Matters

In addition to the matters raised above, I consider it necessary to communicate the following matter(s) other than those presented or disclosed in the financial statements.

3.0 Inadequate funding for road map to 2021 General Elections

The 2018-2021 Strategic Plan for the Electoral Commission indicates that the Commission requires UGX.720.15 billion for the organization of presidential and general parliamentary & local council elections 2020/2021. This amount is supposed to be released in phases (annually) to enable proper and timely implementation of the general elections.

According to the Strategic Plan, UGX.155.32 Billion was planned towards Presidential and General Parliamentary and Local Government council elections for the financial year 2018/2019. It was however noted that only UGX.986,362,000 was budgeted and received in the financial year.

Failure to obtain funding in line with the strategic plan implies that the entity is not aligning its activities to the National Development Goals.

The Accounting Officer explained the Commission held discussions with MoFPED and it was agreed that the General Elections activities be phased, implemented and funded in a project-like manner over a three financial year period. This was in order to ease the funding pressure on the side of Government and to avoid congestion of electoral activities by the Commission. Activities to the tune of UGX.155.420bn were affected by the budget cuts as shown below:

No	Activity	Amount (Bn)
i	Preliminary activities	3.304
ii	Demarcation of Electoral Areas	0.937
iii	Re-organisation of Polling Stations	9.930
iv	Specialised training (ICT, biometrics and due diligences of ICT procurement)	0.774
v	Voter education	12.081
vi	Election observation support services	1.591
vii	Publicity activities	3.806
viii	Acquisition of biometric voter verification system	103.672
ix	Developing election document management system, digitizing election documents and setting up an election digital archive	0.310
x	Acquisition of vehicles for district offices	18.345
xi	Gazette notices	0.670
	Total	155.420

The MTEF provision of UGX.986million in the year did not finance the above activities. This therefore prompted the Commission to reschedule the activities to the proceeding financial year.

The Accounting Officer is advised to continue liaising with MoFPED to ensure the funds are released to enable timely implementation of planned activities.

4.0 Inappropriate office accommodation

The Commission was given a go ahead by His Excellency the President and Ministry of Finance, Planning and Economic Development to procure land and subsequently start the developments leading to attaining permanent office accommodation.

However, there is no evidence to show that this directive is being implemented. In addition, the headquarters are threatened by demolition by Kampala Flyover Construction and Road Upgrading Project (KFCRUP) which will result in payment of rent estimated at UGX.1.7 bn per year. The Commission already pays huge amounts in rent for regional and district offices all over the country.

There is a risk that the huge rental costs to run The Electoral Commission offices may be unsustainable.

The Accounting Officer explained that the Commission continues to be located in inhabitable conditions with the associated risks.

I advised the Accounting Officer to mobilize funds for the development of an office block for its headquarters and satellite offices at regional and district level.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management Responsibilities for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Electoral Commission.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Local Governments Financial and Accounting Manual, 2007 and the Public Finance Management Act, 2015 and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing EC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Electoral Commission financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with Section 19 (1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in compliance with legislation section below, and whose effect has been considered in forming my opinion on financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the audit of Compliance with Legislation

The material findings in respect of the compliance criteria for the applicable subject matters are as follows:

5.0 Implementation of Staff Performance Management Initiatives

The Government of Uganda has been implementing Public Service Reforms since the 1990's geared towards cultivating a performance culture focused on results, excellence, and professionalism.

Consequently, a number of performance management initiatives have been introduced for enhancing performance and service delivery in the Public Service. These include Open Performance Appraisal System, Rewards and Sanctions

Framework, Client Charters and Service Delivery Standards and Performance Agreements/Plans among others.

To implement the staff performance management initiatives, public service issued Circular Standing Instructions No. 1 of 2010, Circular Standing Instruction No. 1 of 2016, Public Service Standing Orders, Circular Standing Instruction No.1 Of 2011 to offer guidance to MDAs and Local Governments in undertaking the different activities on staff performance management.

The Electoral Commission has an approved organization structure comprising of 760 staff. I undertook a review of the Electoral Commission staff in post to examine how the entity has implemented the above initiatives and I noted the following;

5.1 Development of Performance Agreements/Targets

It was noted that 17 members of Senior Management did not fill and sign Performance Agreements as of 31st July 2018. The non-development of Performance Agreements limits effective accountability and demonstration of commitment to the government's strategic goals as specified in the National Development Plan.

5.2 Development of performance plans

It was observed that all 760 staff in post at the beginning of the financial year 2018/19 had not filled in their annual performance plans implying that all the staff did not undertake the activity. In the circumstances, the basis against which individual performance achievements can be measured at the end of the assessment period is not provided.

5.3 Failure to follow timelines for completion of performance appraisals

It was noted that 760 staff of the Commission were not appraised within the stipulated timeframe. Non-completion of the appraisal process on time undermines the objectives of making clear plans for new period based on outcomes of the appraisals to improve performance and service delivery.

5.4 Failure to carry out performance reviews /performance monitoring

It was noted that there was no evidence on personal files of any supervisor or staff indicating any monitoring or review of performance during the course of the appraisal period. This inhibited management from evaluating and identifying performance constraints to take remedial action.

5.5 Lack of a Commissioners Charter

It was observed that the Commission does not have a charter. Therefore, the defined roles, authority, and responsibilities of the governing body (Commissioners) are not clearly documented.

The Accounting Officer attributed the gaps to a change from finishing the calendar year to a financial year and therefore the initiatives are not yet well understood by

staff and also training staff on the initiatives has been constrained by lack of resources.

I advised the Accounting Officer to sensitize staff on the appraisal timelines and liaise with MoFPED for the training resources.

A handwritten signature in black ink, appearing to read 'John F.S. Muwanga', with a long horizontal flourish extending to the right.

John F.S. Muwanga
AUDITOR GENERAL
KAMPALA
16th December, 2019

			<ul style="list-style-type: none"> Number of voter IEC materials produced and disseminated 				<ul style="list-style-type: none"> officials for the by-election of Nebbi District Chairperson Monitored and supervised voter education outreaches in Elgon, Eastern, South West, Central South, Albertine, Karamoja and West Nile region Packed and dispatched training materials for display of election officials 		Not quantified at planning level
	Finance and administration support services	<ul style="list-style-type: none"> Staff Remunerated. Staff trained 		67.504	67.504	67.504	<ul style="list-style-type: none"> Paid staff salaries and facilitation allowances for 12 months of July, August, September, October, November, December, 2018 and January, February and March, April, May and June 2019 Field staff trained on basic financial management and accountability in Northern, West Nile, Far East, South West, Elgon and Karamoja Participated in 7 day Parliament 		Not quantified at planning level

		<ul style="list-style-type: none"> • Equipment procured, serviced and repaired. • Utility bills paid. • Field offices supervised and monitored. 					<ul style="list-style-type: none"> • Exhibition week Welfare and office consumables procured • Serviced and maintained printery equipment and office computers in 31 Districts • Utility bills paid • Office premises maintained • Motor Vehicles serviced, repaired and maintained • Field offices audited • Office Consumables Procured • Field offices supervised and monitored • Publicity support for Stakeholder Engagement (40Radio talkshows,25 TV talk shows and interviews,15 print media articles,27outreach meetings) • Printed 2,500 Seasons greeting cards, 1230 diaries, 		<p>Not quantified at planning level</p> <p>Not quantified at planning level</p> <p>Not quantified at planning level</p>
--	--	--	--	--	--	--	---	--	--

							4,920 calendars for the calendar year 2019		
	Voter registration and conduct of general elections	<ul style="list-style-type: none"> Elections conducted in the newly created districts Electoral areas and constituencies demarcated and reorganized 	<ul style="list-style-type: none"> 85 % of eligible voters in voter registers 	0.986	0.986		<ul style="list-style-type: none"> Polling conducted in 60,172 out of the 60,710 villages and 282,271 elective positions out of the 303,550 positions for women councils and committees Conducted elections in 282 new sub counties/town councils/municipal divisions that came into effect July 2017 Processed reorganization results for 85 districts with new administrative units Stakeholder engagement campaign at regional level (24 consultative meetings, 48 talkshows, 14 TV talk shows and 14 Visits to institutions) Interim Elections conducted for Chairpersons in 5 newly created districts that came in effect 1st July 2018 Publicity conducted 		Not quantified at planning level

			<ul style="list-style-type: none"> • 100% update of the National Voter's • 100% registering of Special Interest Groups 				<ul style="list-style-type: none"> • for interim elections in the 5 newly created districts that came into effect 1st July 2018 • Activity not undertaken • Activity not undertaken 		<p>Not implemented</p> <p>Not implemented</p>
Conduct of bi – elections	<ul style="list-style-type: none"> • By-elections conducted as and when they occur • Election Materials procured • Adhoc election officials recruited, trained, deployed and remunerated • Continuous voter Education Conducted 	<ul style="list-style-type: none"> • 100 by-elections concluded at all levels within stipulated period(%) • Adhoc election officials recruited, trained, deployed and remunerated • Continuous voter Education 	3.049	3.049		<ul style="list-style-type: none"> • Conducted 9 by-elections for directly elected Members of Apac, Nebbi, Kotido, Ibanda, Sheema, Bugiri, Busia district chairperson and filled all vacancies at the respective local governments • Publicity support for all by-Election activities • Recruited, trained, deployed ad hoc election Officials for by-election that were conducted 	91	<p>Partial implementation</p> <p>Not quantified at planning level</p>	

			Conducted				<ul style="list-style-type: none"> Conducted voter education outreach using the mobile van during Update and Display for all by-election activities Voter education conducted for the various By-election Activities Printed 302,800 Ballot papers, 252,298 polling forms, 4,065 Update registers, 1,356 Display registers 9,032 Voter Location Slips and 16,260 polling registers for the by-election activities conducted during the year 		<p>Not quantified at planning level</p> <p>Not quantified at planning level</p>
Arrears	<ul style="list-style-type: none"> Pay taxes for village residence registers and paying allowances for personnel who undertook the exercise 			0.041	0.041	0.041	<ul style="list-style-type: none"> Pay taxes for village residence registers and paying allowances for personnel who undertook the exercise 		Fully Implemented

	Government buildings and administration infrastructure	<ul style="list-style-type: none"> To procure a warehouse 	<ul style="list-style-type: none"> To procure a warehouse 	6	6	6	<ul style="list-style-type: none"> The warehouse was procured 		Fully Implemented
	Purchase of motor vehicles and other transport equipment.	<ul style="list-style-type: none"> To procure a forklift 	<ul style="list-style-type: none"> To procure a forklift 	0.2	0.2		<ul style="list-style-type: none"> EC procure a forklift at UGX... 		Fully Implemented but UGX.... was diverted to purchase cameras
Programme 1654: Harmonization of Political Party Activities	Support to the National Consultative Forum	<ul style="list-style-type: none"> Plenary sessions Conducted Committee meetings Conducted Electoral Activities observed Stakeholders meetings conducted Political Parties facilitated Research conducted Bench Marking carried out Publicity conducted 	<ul style="list-style-type: none"> Committee meetings Conducted Electoral Activities observed Stakeholders meetings conducted Research conducted Bench Marking carried out Publicity conducted 	0.450	0.450	0.450	<ul style="list-style-type: none"> Six (6) committee meetings held. Two (2) members of NCF facilitated Conducted 2 Multi Stakeholders Workshop National Dialogue meeting. Bench-marking Studies 		<p>Not quantified at planning level</p>

			<ul style="list-style-type: none"> • Plenary sessions Conducted 				<ul style="list-style-type: none"> • Office Stationery and office consumable procured • Publicity Support for NCF activities • Conducted Six days workshop on drafting regulations for Independent Candidates 		<p>Not quantified at planning level</p> <p>Not quantified at planning level</p>
	Transfer to Political parties	<ul style="list-style-type: none"> • Political Parties/Organizations activities facilitated 	<ul style="list-style-type: none"> • Political Parties facilitated 	10	10	9.7	<ul style="list-style-type: none"> • Political Parties/Organizations with representation in Parliament facilitated 		Not quantified at planning level
		Total amount		88.542	88.542				

S/n	Description	Reporting	Outputs	Performance in %
1	ALL the planned out-puts have been achieved or realized (100%).	Fully Implemented	3	50%
2	A portion or some of the planned outputs have been achieved or realized (less than 100%).	Partially Implemented	1	17%
3	The entity did not realise or achieve ANY of the planned outputs (0%).	Not Implemented	2	33%
		Total outputs	6	100%

FINANCIAL STATEMENTS