

Vote: 131 Auditor General

Structure of Submission

QUARTER 2 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

QUARTER 3: Workplans for Projects and Programmes

QUARTER 4: Cash Request

Submission Checklist

Vote: 131 Auditor General

HALF-YEAR: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	17.734	8.867	8.532	8.532	48.1%	48.1%	100.0%
Recurrent Non Wage	23.012	17.564	17.564	13.175	76.3%	57.3%	75.0%
Development GoU	20.620	15.183	15.183	5.585	73.6%	27.1%	36.8%
Development Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	61.366	41.614	41.279	27.292	67.3%	44.5%	66.1%
Total GoU+Ext Fin. (MTEF)	61.366	N/A	41.279	27.292	67.3%	44.5%	66.1%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.240	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget	61.606	41.614	41.279	27.292	67.0%	44.3%	66.1%

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:1453 External Audit	61.37	41.28	27.29	67.3%	44.5%	66.1%
Total For Vote	61.37	41.28	27.29	67.3%	44.5%	66.1%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The audit process for the year ended 30th June 2013 started in July 2013 instead of April 2013 due to the expanded scope audits which were concluded in June 2013 hence leading to time over in the audit process.

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

(i) Major unspent balances	
Programs , Projects and Items	
8.98Bn Shs	Programme/Project: 1248 Construction of the Audit House
	Reason: Payment was awaiting invoices and interim certificates of completion from the contractor
Items	
8.98Bn Shs	Item: 231001 Non Residential buildings (Depreciation)
	Reason: It is the same balance being queried under project 1248.
Programs , Projects and Items	
2.33Bn Shs	Programme/Project: 06 Directorate of Forensic Investigations and Special Audits

Vote: 131 Auditor General

HALF-YEAR: Highlights of Vote Performance

Reason: For audit of payroll	
Items	
2.21 Bn Shs	Item: 225001 Consultancy Services- Short term
Reason: The same balance queried under programme 06	
Programs , Projects and Items	
0.86 Bn Shs	Programme/Project:04 Directorate of Local Authorities
Reason: Payment awaiting submission of invoices by private firms outsourced by Office of the Auditor General to audit Lower Local Governments.	
Items	
0.68 Bn Shs	Item: 225001 Consultancy Services- Short term
Reason: Payment awaiting submission of invoices by private firms outsourced by Office of the Auditor General to audit Lower Local Governments.	
Programs , Projects and Items	
0.62 Bn Shs	Programme/Project:0362 Support to Office of the Auditor General
Reason: Contracts for supply of motor vehicles and office furniture were awaiting approval of the Solicitor General. The procurement process for renovation of regional offices was at bidding stage.	
Programs , Projects and Items	
0.60 Bn Shs	Programme/Project:01 Headquarters
Reason: The procurement process for supply of 75 Laptop computers, 5 projectors and a Portable Scanner was at evaluation stage.	
(ii) Expenditures in excess of the original approved budget	
* Excluding Taxes and Arrears	

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

Table V2.1: Key Vote Output Indicators and Expenditures*

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1453 External Audit			
Output: 145301	Financial Audits		
<i>Description of Performance:</i>	1,045 financial audits carried out and reported on	943 APMs approved for 105 MDAs, 53 Statutory Authorities, 87 Projects, 17 special audits, 681 Local Authorities 637 Management letters produced for 14 MDAs, 16 Statutory Authorities, 59 Projects, 13 special audits, 535 Local Authorities 452 Audit Reports produced for	The audit process for the year ended 30th June 2013 started in July 2013 instead of April 2013 due to the expanded scope audits which were concluded in June 2013. The 1,045 financial audits include 67 Statutory Bodies, 53 special audits, 113 Projects, 97 MDAs and 715 Local Authorities. 636 audits were in progress which included: 96

Vote: 131 Auditor General**HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		1 MDA, 8 Statutory Authorities, 57 Projects, 25 special audits, 361 Local Authorities	MDAs, 59 Statutory Authorities, 56 Projects, 5 special audits and 420 Local Authorities.
<i>Performance Indicators:</i>			
No of Statutory Bodies Audited	67	8	
No of special projects audited	51	25	
No of projects audited	113	57	
No of MDAs Audited	97	1	
No of Higher LGs Audited (including Town councils and sub-counties)	715	361	
<i>Output Cost:</i>	US\$ Bn: 21.363	US\$ Bn: 11.086	% Budget Spent: 51.9%
Output: 145302	Value for Money Audits		
<i>Description of Performance:</i>	16 Audits which include; 10 VFM and 6 Specialised audits.	10 pre study reports approved APMs for 4 public works audit approved 10 VFM audits were in progress 4 public works audits were in progress	The audit process was delayed due to implementation of the voluntary retirement scheme and staff transfer The procurement process for the Budget audit consultant was delayed due to NAO consultants being on leave.
<i>Performance Indicators:</i>			
No of VFM Audits	16	0	
% of VFM Audits reviewed and recommendations implemented	0	0	
<i>Output Cost:</i>	US\$ Bn: 8.438	US\$ Bn: 4.277	% Budget Spent: 50.7%
Vote Function Cost	US\$ Bn: 61.366	US\$ Bn: 27.292	% Budget Spent: 44.5%
Cost of Vote Services:	US\$ Bn: 61.366	US\$ Bn: 27.292	% Budget Spent: 44.5%

* Excluding Taxes and Arrears

Failure by auditees to provide audit teams with all the required information may lead to cost and time overruns in audit execution.

Inadequacy of transport facilities hindered supervision of staff in the field.

Unreliable supply of power in the rural areas where the auditors carry out the audit.

High rate of computer breakdown thereby slowing the audit process.

Work overload due to inadequate staffing which does not match with the increasing audit population.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 131 Auditor General		
Vote Function: 14 53 External Audit		

Vote: 131 Auditor General

HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Completion of phase 3 of the Audit House and Phase 1 of Mbarara regional office.	66% of the Audit House was completed.	The project scope was revised to provide for omission of prime cost items at the design stage
Connecting 2 branches in Jinja and Mbale to the Wide Area Net work; Deployment of teammate version 10 and	Connection of the two offices to WAN was carried forward to FY 2014/15 due to inadequate funding.	The office needed more Laptop Computers for staff recruited following the implementation of the voluntary retirement scheme.
Recruitment of 96 staff and establishment of a new directorate of forensic investigations and special audits	94 staff were recruited and inducted. The Directorate of Forensic Investigations and IT Audit was established with a current staffing level of 42 employees.	Inadequate wage bill

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

Table V3.1: GoU Releases and Expenditure by Output*

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1453 External Audit	61.37	41.28	27.29	67.3%	44.5%	66.1%
<i>Class: Outputs Provided</i>	40.75	26.10	21.71	64.0%	53.3%	83.2%
145301 Financial Audits	21.36	12.26	11.09	57.4%	51.9%	90.4%
145302 Value for Money Audits	8.44	7.35	4.74	87.1%	56.1%	64.4%
145303 Policy, Planning and Strategic Management	10.94	6.48	5.89	59.2%	53.8%	90.8%
<i>Class: Capital Purchases</i>	20.62	15.18	5.59	73.6%	27.1%	36.8%
145372 Government Buildings and Administrative Infrastructure	20.09	14.65	5.59	72.9%	27.8%	38.1%
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.46	0.46	0.00	100.0%	0.0%	0.0%
145378 Purchase of Office and Residential Furniture and Fittings	0.07	0.07	0.00	100.0%	0.0%	0.0%
Total For Vote	61.37	41.28	27.29	67.3%	44.5%	66.1%

* Excluding Taxes and Arrears

Table V3.2: 2013/14 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	40.75	26.10	21.71	64.0%	53.3%	83.2%
211103 Allowances	1.88	1.16	1.09	61.7%	58.0%	94.0%
211104 Statutory salaries	17.73	8.53	8.53	48.1%	48.1%	100.0%
212101 Social Security Contributions	1.92	0.90	0.79	46.8%	41.1%	87.9%
213001 Medical expenses (To employees)	0.83	0.83	0.83	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.04	0.02	0.01	50.0%	28.4%	56.8%
213004 Gratuity Expenses	3.28	3.28	3.23	100.0%	98.5%	98.5%
221001 Advertising and Public Relations	0.03	0.02	0.02	50.0%	50.0%	100.0%
221002 Workshops and Seminars	0.52	0.27	0.27	51.1%	51.1%	100.0%
221003 Staff Training	0.41	0.15	0.15	37.8%	37.2%	98.4%
221004 Recruitment Expenses	0.06	0.04	0.04	69.1%	69.1%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	42.9%	85.9%
221008 Computer supplies and Information Technology (IT)	1.59	0.91	0.44	57.7%	27.7%	48.0%
221009 Welfare and Entertainment	0.26	0.13	0.13	50.0%	50.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.67	0.33	0.21	48.6%	30.9%	63.6%
221016 IFMS Recurrent costs	0.07	0.04	0.03	50.0%	48.5%	97.1%
221017 Subscriptions	0.07	0.03	0.03	50.0%	50.0%	100.0%
222001 Telecommunications	0.12	0.06	0.05	50.0%	42.8%	85.7%

Vote: 131 Auditor General**HALF-YEAR: Highlights of Vote Performance**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
223003 Rent – (Produced Assets) to private entities	1.12	0.56	0.56	49.7%	49.7%	100.0%
223005 Electricity	0.01	0.01	0.00	50.0%	28.0%	56.1%
223006 Water	0.01	0.00	0.00	50.0%	14.9%	29.9%
224002 General Supply of Goods and Services	0.49	0.23	0.22	46.8%	45.6%	97.4%
225001 Consultancy Services- Short term	3.32	4.47	1.32	134.9%	39.7%	29.5%
227001 Travel inland	4.07	2.68	2.49	65.8%	61.3%	93.1%
227002 Travel abroad	1.03	0.84	0.78	81.6%	75.0%	91.9%
227004 Fuel, Lubricants and Oils	0.56	0.28	0.20	50.0%	36.0%	72.0%
228001 Maintenance - Civil	0.06	0.03	0.03	50.0%	49.5%	98.9%
228002 Maintenance - Vehicles	0.55	0.28	0.23	50.0%	41.8%	83.6%
Output Class: Capital Purchases	20.86	15.18	5.59	72.8%	26.8%	36.8%
231001 Non Residential buildings (Depreciation)	20.09	14.65	5.59	72.9%	27.8%	38.1%
231004 Transport equipment	0.46	0.46	0.00	100.0%	0.0%	0.0%
231006 Furniture and fittings (Depreciation)	0.07	0.07	0.00	100.0%	0.0%	0.0%
312206 Gross Tax	0.24	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	61.61	41.28	27.29	67.0%	44.3%	66.1%
Total Excluding Taxes and Arrears:	61.37	41.28	27.29	67.3%	44.5%	66.1%

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
VF:1453 External Audit	61.37	41.28	27.29	67.3%	44.5%	66.1%
<i>Recurrent Programmes</i>						
01 Headquarters	10.94	6.48	5.89	59.2%	53.8%	90.8%
02 Directorate of Central Government One	4.54	2.62	2.58	57.6%	56.8%	98.7%
03 Directorate of Central Government Two	4.70	2.78	2.50	59.0%	53.1%	90.0%
04 Directorate of Local Authorities	12.12	6.87	6.01	56.7%	49.6%	87.4%
05 Directorate of Value for Money and Specialised Audits	5.44	3.12	2.83	57.3%	52.0%	90.8%
06 Directorate of Forensic Investigations and Special Audits	3.00	4.23	1.91	141.1%	63.5%	45.0%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	0.62	0.62	0.00	100.0%	0.1%	0.1%
1248 Construction of the Audit House	20.00	14.56	5.58	72.8%	27.9%	38.3%
Total For Vote	61.37	41.28	27.29	67.3%	44.5%	66.1%

* Excluding Taxes and Arrears

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

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 14 5303 Policy, Planning and Strategic Management**

		<i>Item</i>	<i>Spent</i>
Audit reports for the FY ended 30th June 2013 processed and disseminated to stakeholders;	OAG Human Resource Manual approved	211103 Allowances	320,448
Quality Assurance Manual developed;	A methodology for audit of small entities developed	211104 Statutory salaries	1,608,122
Electricity Audit Manual developed;	The Policy on PAC/SAI communication was embedded in the Communication Policy	212101 Social Security Contributions	203,549
Standardized guidelines on report writing developed;	OAG Legal and Compliance Policy was disseminated	213001 Medical expenses (To employees)	831,985
A methodology for audit of small entities developed;	Finalisation with the Finance and Accounting Manual was in progress	213002 Incapacity, death benefits and funeral expenses	12,561
A strategy for assessing impact of audit work formulated;	Final draft of the OAG Corporate Social Responsibility Policy was under review	221001 Advertising and Public Relations	17,020
A strategy for following up on OAG and PAC recommendations formulated;	Draft Internal Audit Function Charter was submitted to AG for review	221002 Workshops and Seminars	172,798
A policy on SAI-PAC Communications developed;	Drafting of the Quality Control Manual was in progress	221003 Staff Training	152,059
A stakeholder survey carried out and Anti corruption seminars organized;	Drafting of the OAG Internal Audit Manual was in progress	221004 Recruitment Expenses	44,711
Accountability Committees of Parliamentary and other stakeholders sensitized;	Drafting of a Strategy for following up OAG and PAC recommendations was in progress	221007 Books, Periodicals & Newspapers	15,454
Technical support provided to Parliamentary Committees;	Quarter One Expenditure Report produced and presented to Finance Committee	221008 Computer supplies and Information Technology (IT)	439,302
60 hot and cold audit reviews carried out;	Quarter two project monitoring report produced	221009 Welfare and Entertainment	65,370
Teammate libraries updated;	Quarter Four and Quarter One Progress Report were produced and submitted to MFPED	221011 Printing, Stationery, Photocopying and Binding	65,055
Summarized versions of audit reports produced and disseminated to all stakeholders;	Quarter Four and Quarter One Internal Audit Report were produced	221016 IFMS Recurrent costs	34,940
A data base on discussed and pending audit reports updated;	Quarter Two internal audit was in progress	221017 Subscriptions	33,483
Treasury memorandum followed up.	9 Regional reports and 16 sector reports were produced	222001 Telecommunications	15,492
OAG Corporate Social responsibility Policy developed;	323 LLG reports produced and distributed to 14 districts of Western Uganda	223003 Rent – (Produced Assets) to private entities	15,000
Acquisition and distribution of various corporate image promotional materials;		224002 General Supply of Goods and Services	96,529
Participation in charity events;		225001 Consultancy Services- Short term	56,180
Press conferences organized		227001 Travel inland	549,033
		227002 Travel abroad	224,475
		227004 Fuel, Lubricants and Oils	47,828
		228001 Maintenance - Civil	29,678
		228002 Maintenance - Vehicles	87,541

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousands</i>
------------------------	---	---

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

Accounting and Finance Manual finalized and disseminated;	30 copies of Audit Reports for the year ended 30th June 2012 produced and disseminated
Completion of Phase 3 of the Audit House;	High level planning meeting for the FY 2014/15 held
Completion of Mbarara Regional Office;	Budget Conference for the FY 2014/15 held
Relocation of staff from audit entities to OAG premises;	Government Annual Performance Report for the FY 2012/13
Acquisition of 4 motor vehicles;	Budget Framework Paper for the FY 2014/15 produced and submitted to MFPED
Renovation of Fort Portal regional Office;	1 Q&AD staff attended technical update organized by AFROSAI Training material for RAM were prepared
Acquisition of assorted office furniture;	35 staff pursuing various professional courses
Knowledge Management Policy developed;	2 staff benchmarked with SAI Sweden in knowledge management
OAG Internal Audit Charter developed;	50 staff trained in forensic investigations
OAG Internal Audit Manual developed;	5 staff trained in engineering material testing.
OAG Human Resource Manual finalized and distributed;	6 staff attended VFM 3 module course in Ethiopia and IT audit in South Africa
New Performance Management Tools disseminated and all staff appraised;	37 staff attended VFM refresher training
A fully fledged legal library established.	2 staff trained in electronic records management in Zambia
A self assessment shall be carried out and report produced;	Sensitization of staff on the approved policies and manuals i.e the Legal and Compliance Policy, QA Policy and Transport Policy.
Finalization of the Legal and Compliancy Policy;	Capacity Needs Assessment Report produced under the MDP program
Resource center equipped with modern storage facilities;	Performance appraisal feedback disseminated to staff
Job evaluation carried out and report produced;	50 staff transferred
Comprehensive Training Needs Assessment carried out and report prepared;	31 staff retired; 2 under mandatory and 29 under the voluntary retirement
Comprehensive Capacity Building Plan for the FY 2013/14 prepared and implemented;	
OAG Medical and Group Life	

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousand</i>
------------------------	---	--

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

Insurance Scheme managed;	scheme	
29 staff retired under phase 2 of the voluntary retirement scheme	94 staff recruited and inducted	
96 staff recruited;	10 hot reviews were in progress	
460 staff appraised;	A review report on use of teammate programs produced	
80 Laptop computers procured and distributed to staff	3 Teammate libraries updated (Central Government, Local Authorities and VFM)	
1 desktop computer procured (CG1)	Electronic and hard copy journals obtained	
2 external hard drives procured	Subscription fee for Internet, data and CUG was paid	
5 digital cameras procured	11 Sets of Contracts Committee minutes were produced	
1 desktop printer procured	40 Contracts were awarded	
Inventory and Requisition management system developed and installed	12 Evaluation Committee Reports were produced	
Expansion of the wide area network to 2 regional offices in Jinja and Mbale Towns;	6 Monthly progress reports and procurement plans prepared and submitted to PPDA	
1 portable field scanner procured - VFM	Procurement process for the corporate wear was in progress	
Subscription fee for internet and data paid	Contracts for supply of diaries was awarded awaiting delivery	
Subscription fee for CUG paid	100 units of calendars were delivered	
Printer Consumables procured	80 Laptop computers procured	
OAG HQ and Branch ICT equipment maintained	Procurement process for 75 Laptop computers, 5 Projectors and 1 Portable Scanner was in progress	
High Level Planning meeting for the FY 2014/15 held	Staff were updated on the PPDA law (amended), PF Bill	
Budget Conference for the FY 2014/15 held	Prepare legal Briefs and Official Correspondence	
Budget Framework Paper for the FY 2014/15 prepared and submitted to MFPED and Parliament;	100% of contracts drafted and reviewed	
Budget Estimates for the FY the 2014/15 prepared and submitted to MFPED;	100% of outsourced and internal contracts handled	
Policy Statement for the FY 2014/15 prepared and submitted to Parliament and MFPED;	2 Court cases were heard	
Operational Plan for the Audit year	Mini library stocked with relevant legislation and legal books for reference	

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousands</i>
------------------------	---	---

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

2013/14 prepared

Performance Contract form A for FY 2014/15 prepared and submitted to MFPED;

A data base on the status of PAC discussions of Office of the Auditor General's Reports was updated.

4 Quarterly progress reports produced and submitted to MFPED;

Data base for publication developed OAG HQ and branch IT equipments maintained

Annual and Semi-annual Government Performance Reports for the FY 2013/14 produced and submitted to OPM;

Annual Financial Statements for the FY ended 30th June 2013 prepared and submitted

4 OAG Internal Audit and Special investigation reports produced;

Assets Register updated as at 30th June 2013

Board of Survey report for the FY ending 30th June 2013 produced;

Procurement Plan for the FY 2013/14 submitted to PPDA and MFPED

Procurement and Disposal Plan for the FY 2013/14 and Monthly progress reports prepared and submitted to PPDA;

Prequalification list of service providers for 2013/14 produced

Prequalification list of service providers for 2013/14 produced

Procurement process for Lapel pins and other OAG branded souvenirs was at bidding stage

Quarterly expenditure reports to the Finance committee prepared

Information flyers for the period May/June published

Periodical Financial Statements prepared (Half year, 9 months and Annual Financial Statements for the FY ended 30th June 2013)

100 brochures produced and disseminated to stakeholders

One press conference organised for dissemination of the Annual Report of the Auditor General for the year ended 30th June 2013

24 Contracts Committee meetings held

12 Evaluation Committee meetings held

Salary for 74 staff paid

Reasons for Variation in performance

Inadequate funding; under staffing in some departments;

Busy schedule for Top Management delaying approval of office policies;

Some notices are delivered late to the legal unit for action

Lack of sufficient documentation on staff files for a legal opinion.

Case backlog in the courts which necessitate hearing of cases on the dates fixed

Total**5,886,476**

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousands</i>
------------------------	---	--	-----------------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 03 Directorate of Central Government Two**

		<i>Item</i>	<i>Spent</i>
Vol.4 of the Annual OAG report to Parliament produced	APMs for 70 MDAs prepared and approved	211103 Allowances	49,560
APMs for 66 MDAs produced	APMs for 30 Statutory Authorities prepared and approved	211104 Statutory salaries	1,183,273
APMs for 36 Statutory Authorities produced	APM for 41 Project prepared and approved	212101 Social Security Contributions	118,233
APMs for 53 projects Produced	Management letters for 7 MDAs issued	221009 Welfare and Entertainment	10,699
APMs for 3 PSAs audits produced	Management letters for 2 Statutory Authorities issued	221011 Printing, Stationery, Photocopying and Binding	17,490
Audit reports for 66 MDAs produced	Management letters for 13 Projects issued	222001 Telecommunications	3,597
Audit reports for 36 Statutory Authorities produced	Audit reports for 1 Statutory Corporation produced	225001 Consultancy Services- Short term	100,608
Audit reports for 53 projects produced	Audit reports for 11 Projects produced	227001 Travel inland	198,674
Audit reports for 3 PSAs audits produced		227002 Travel abroad	190,988
		227004 Fuel, Lubricants and Oils	22,700
		228002 Maintenance - Vehicles	24,015

Reasons for Variation in performance

The audit process for the FY 2011/12 ended in June 2013 instead of April 2013, due to the extended scope audits
Some audit entities delay to provide the required information to the audit teams.

Total	2,497,105
Wage Recurrent	1,183,273
Non Wage Recurrent	1,313,832
NTR	0

Programme 04 Directorate of Local Authorities*Outputs Provided***Output: 14 5301 Financial Audits**

		<i>Item</i>	<i>Spent</i>
Vol.3 of the Annual Auditor General's Report produced	APMs for 111 Districts prepared and approved	211103 Allowances	524,001
Audit reports for 111 HLGs produced	APMs for 22 Municipalities prepared and approved	211104 Statutory salaries	2,657,001
Audit reports for 22 Municipalities produced	APMs for 13 Regional Referral Hospitals prepared and approved	212101 Social Security Contributions	268,924
Audit reports for 13 Regional Referral Hospitals produced	APMs for 174 Town Councils prepared and approved	221009 Welfare and Entertainment	24,915
Audit reports for 169 Town Councils produced	Management letters for 361 LLGs issued	221011 Printing, Stationery, Photocopying and Binding	69,638
Audit reports for 400 LLGs produced		222001 Telecommunications	17,100
		223003 Rent – (Produced Assets) to private entities	100,000
		223005 Electricity	3,517
		223006 Water	1,273
		225001 Consultancy Services- Short term	528,290
		227001 Travel inland	1,042,723

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 04 Directorate of Local Authorities**

Audit reports for 40 special audits produced	APMs for 10 special audits prepared and approved	227002 Travel abroad	49,469
Audit reports for 5 projects produced	23 special audit reports produced including 13 for the year ended 30th June 2012.	227004 Fuel, Lubricants and Oils	18,624
Annual salaries for 164 staff paid	Management letters for 67 Districts issued	228002 Maintenance - Vehicles	43,517
	Management letters for 12 Municipalities issued		
	Management letters for 4 Regional Referral Hospitals issued		
	Management letters for 91 Town Councils issued		
	Audit Reports for 361 LLGs produced		

Reasons for Variation in performance

The audit process for the FY 2011/2012 ended in June 2013 instead of April 2013, due to the extended scope audits which were concluded in June 2013.

Inadequate staff

Inadequate and old transport facilities

Lack of internet connectivity at some regional offices

Frequent breakdown of computers due to old age.

Total	6,006,794
Wage Recurrent	2,657,001
Non Wage Recurrent	3,349,793
NTR	0

Programme 05 Directorate of Value for Money and Specialised Audits*Outputs Provided***Output: 14 5302 Value for Money Audits**

		Item	Spent
600 Copies of Vol. 5 of the Annual Audit Auditor General'S Report produced and submitted to Parliament	10 VFM pre-study reports approved	211103 Allowances	122,060
Pre-study reports for the 10 VFM Audits produced	10 VFM audits in progress	211104 Statutory salaries	952,617
APMs for 4 public works audits produced	4 public works audits in progress	212101 Social Security Contributions	8,722
APM for 1 IT audit produced		213004 Gratuity Expenses	550,756
		221002 Workshops and Seminars	59,711
		221009 Welfare and Entertainment	9,255
		221011 Printing, Stationery, Photocopying and Binding	31,577

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
------------------------	---	--	----------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 05 Directorate of Value for Money and Specialised Audits**

APM for 1 PPP audit produced	222001 Telecommunications	6,000
3 months salary for 45 staff paid	223003 Rent – (Produced Assets) to private entities	200,000
	224002 General Supply of Goods and Services	74,987
	225001 Consultancy Services- Short term	174,869
	227001 Travel inland	359,524
	227002 Travel abroad	188,721
	227004 Fuel, Lubricants and Oils	55,102
	228002 Maintenance - Vehicles	36,196

Reasons for Variation in performance

The audit process was delayed due to implementation of the voluntary retirement scheme and staff transfer

The procurement process for the Budget audit consultant was delayed due to NAO consultants being on leave.

Sensitization of Committees of Parliament was not done because the membership was being reviewed in November.

Total	2,830,095
Wage Recurrent	952,617
Non Wage Recurrent	1,877,478
NTR	0

Programme 06 Directorate of Forensic Investigations and Special Audits*Outputs Provided***Output: 14 5302 Value for Money Audits**

	Item	Spent
13 forensic investigations and special audits carried out and reported on	APMs for 7 forensic investigations approved	211103 Allowances 18,465
Recruitment of 42 staff	Management letters for 3 special audits issued	211104 Statutory salaries 867,835
Annual salaries for 42 staff paid	Audit Reports for 2 special audits produced	212101 Social Security Contributions 67,444
		221002 Workshops and Seminars 35,000
		221009 Welfare and Entertainment 9,000
		222001 Telecommunications 6,000
		223003 Rent – (Produced Assets) to private entities 141,885
		224002 General Supply of Goods and Services 17,500
		225001 Consultancy Services- Short term 458,344
		227001 Travel inland 60,510
		227002 Travel abroad 58,990
		227004 Fuel, Lubricants and Oils 29,000
		228002 Maintenance - Vehicles 18,030

Reasons for Variation in performance

The audit process for the FY 2011/2012 ended in June 2013 instead of April 2013, due to the extended scope audits which were concluded in June 2013.

Some entities delay to avail the required information to the audit teams hence slowing the audit process

Inadequate transport facilities for field activities;

Total	1,905,271
Wage Recurrent	867,835
Non Wage Recurrent	1,037,437
NTR	0

*Development Projects***Project 0362 Support to Office of the Auditor General***Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
------------------------	---	--	----------------------

Vote Function: 1453 External Audit*Development Projects***Project 0362 Support to Office of the Auditor General**

		<i>Item</i>	<i>Spent</i>
Renovation of Fort Portal regional office	Procurement process for renovation of Fort Portal, Masaka and Jinja Regional Offices was at bidding stage.	231001 Non Residential buildings (Depreciation)	728

Reasons for Variation in performance

There was a delay in approval of the procurement method by Contracts Committee.

Total	728
<i>GoU Development</i>	728
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5375 Purchase of Motor Vehicles and Other Transport Equipment

4 field motor vehicles purchased	Contract was awarded; Vehicles to be delivered in Q.3
----------------------------------	---

Reasons for Variation in performance

The contract was awaiting approval of the Solicitor General

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5378 Purchase of Office and Residential Furniture and Fittings

Assorted office furniture acquired for branch offices	The contract was awarded. Furniture to be delivered in Q.3
---	--

Reasons for Variation in performance

The contract was awaiting approval of the Solicitor General

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Project 1248 Construction of the Audit House*Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

Vote: 131 Auditor General**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs <i>US\$ Thousand</i>
------------------------	---	--

Vote Function: 1453 External Audit*Development Projects***Project 1248 Construction of the Audit House**

Phase 3 of the Audit House completed 66% of the project completed.

<i>Item</i>	<i>Spent</i>
231001 Non Residential buildings (Depreciation)	5,584,301

Reasons for Variation in performance

The original contract price was Shs 44.06bn but this has been revised to Shs 64.27bn due to Contractor claims, price adjustments caused by inflation, revised prime cost sum items, inclusion of omitted items at the design stage and revised spatial arrangements.

Total	5,584,301
<i>GoU Development</i>	5,584,301
<i>External Financing</i>	0
<i>NTR</i>	0
GRAND TOTAL	27,292,386
<i>Wage Recurrent</i>	8,532,085
<i>Non Wage Recurrent</i>	13,175,272
<i>GoU Development</i>	5,585,029
<i>External Financing</i>	0
<i>NTR</i>	0

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
----------------------------	------------------------------------	---

US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 14 53 03 Policy, Planning and Strategic Management**

		<i>Item</i>	<i>Spent</i>
High level planning meeting for the FY 2014/15 held	OAG Human Resource Manual approved	211103 Allowances	56,818
Quality Assurance Manual developed;		211104 Statutory salaries	927,601
Quarter one progress report for the FY 2013/14 produced and submitted to MFPED	OAG legal and compliance policy was disseminated	212101 Social Security Contributions	76,292
Quarterly expenditure reports to the Finance committee prepared	Finalisation with the Finance and Accounting Manual was in progress	213001 Medical expenses (To employees)	88,999
A strategy for following up on OAG and PAC recommendations formulated;		213002 Incapacity, death benefits and funeral expenses	1,500
Technical support provided to Parliamentary committees;	Final draft of the OAG Corporate Social Responsibility Policy was under review	221001 Advertising and Public Relations	8,759
15 hot audit reviews carried out;	Draft Internal Audit Function Charter was submitted to AG for review	221002 Workshops and Seminars	61,399
Treasury memorandum followed up.	Drafting of the Quality Control Manual was in progress	221003 Staff Training	105,449
Acquisition and distribution of various corporate image promotional materials;		221004 Recruitment Expenses	12,356
Participation in charity events;		221007 Books, Periodicals & Newspapers	9,367
OAG Internal Audit Charter developed;	Quarter One Expenditure Report produced and presented to Finance Committee	221008 Computer supplies and Information Technology (IT)	398,260
Resource center equipped with modern storage facilities;		221009 Welfare and Entertainment	46,206
OAG medical and group life insurance scheme managed;	Quarter two project monitoring report produced	221011 Printing, Stationery, Photocopying and Binding	65,055
30 IT equipments procured (computers, cameras and scanners).	Quarter One Progress Report produced and submitted to MFPED	221016 IFMS Recurrent costs	17,050
Quarter one internal audit and one special investigation reports produced;		221017 Subscriptions	22,268
3 monthly progress reports prepared and submitted to PPDA;	Quarter One Internal Audit Report produced	222001 Telecommunications	15,492
Quarter one expenditure reports to the Finance Committee prepared	Quarter Two internal audit was in progress	223003 Rent – (Produced Assets) to private entities	9,878
6 Contracts Committee meetings held		224002 General Supply of Goods and Services	63,985
3 Evaluation Committee meetings held	9 Regional reports and 16 sector reports produced	225001 Consultancy Services- Short term	7,000
Subscription fee for Internet and Data paid	323 LLG reports produced and distributed to 14 districts of Western Uganda	227001 Travel inland	293,061
Subscription fee for CUG paid	High level planning meeting for the FY 2014/15 held	227002 Travel abroad	82,879
	Budget Conference for the FY 2014/15 held	227004 Fuel, Lubricants and Oils	10,258
	Budget Framework Paper for the FY	228001 Maintenance - Civil	29,678
		228002 Maintenance - Vehicles	42,401

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs <i>US\$ Thousands</i>
----------------------------	------------------------------------	--

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

Printer consumables procured	2014/15 produced and submitted to MFPED	
OAG HQ and branch ICT equipment maintained	1 Q&AD staff attended technical update organized by AFROSAI	
3 months salary for 74 staff paid	Training material for RAM were prepared	
	35 staff pursuing various professional courses	
	2 staff benchmarked with SAI Sweden in knowledge management	
	50 staff trained in forensic investigations	
	6 staff attended a VFM 3 module courses by AFROSAI-E in Ethiopia and IT audit in South Africa	
	37 staff attended VFM refresher training	
	2 staff trained in electronic records management in Zambia	
	Sensitization of staff on the approved policies and manuals i.e the Legal and Compliance Policy, QA Policy and Transport Policy.	
	9 staff recruited and inducted	
	Capacity Needs Assessment Report produced under the MDP program	
	Staff received feedback on Performance appraisal for the Audit Year 2012/13.	
	10 hot reviews were in progress A review report on use of teammate programs produced	
	Electronic and hard copy journals obtained	
	Subscription fee for CUG was paid	
	4 Contracts Committee meetings were held	
	23 contracts were awarded	
	9 Evaluation Committee meetings were held	
	3 Monthly progress reports and procurement plans prepared and	

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs <i>UShs Thousand</i>
----------------------------	------------------------------------	---

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

submitted to PPDA

2 procurement advertisement were run

Procurement process for the corporate wear was in progress

Contracts for supply of diaries was awarded awaiting delivery

100 units of calendars were delivered
Procurement process for 75 lap top computers was in progress

Procurement process for 1 Printer, Desktop Computer, 1 Portable Scanner and 5 Digital Cameras was in progress

Staff were updated on the PPDA law (amended), PF Bill

Legal Briefs and Official Correspondence were prepared

100% of contracts drafted and reviewed

100% of outsourced and internal contracts handled

2 Court cases were heard

Mini library stocked with relevant legislation and legal books for reference

Reasons for Variation in performance

Inadequate funding; under staffing in some departments;

Busy schedule for Top Management delaying approval of office policies;

Some notices are delivered late to the legal unit for action

Lack of sufficient documentation on staff files for a legal opinion.

Case backlog in the courts which necessitate hearing of cases on the dates fixed

Total	2,452,010
<i>Wage Recurrent</i>	<i>927,601</i>
<i>Non Wage Recurrent</i>	<i>1,524,408</i>
<i>NTR</i>	<i>0</i>

Programme 02 Directorate of Central Government One

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
----------------------------	------------------------------------	---

US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 02 Directorate of Central Government One***Outputs Provided***Output: 14 5301 Financial Audits**

		<i>Item</i>	<i>Spent</i>
APMs for 8 MDAs approved	APMs for 8 MDAs approved	211103 Allowances	13,120
APMs for 8 Statutory Authorities approved	APMs for 8 SBs approved	211104 Statutory salaries	728,664
APMs for 23 projects approved	APMs for 12 Projects approved	212101 Social Security Contributions	118,734
Audit reports for 22 Ministries, Agencies & Departments produced	Management letters for 3 MDAs issued	221009 Welfare and Entertainment	5,349
Audit reports for 22 Statutory Authorities produced	Management letters for 7 SBs issued	221011 Printing, Stationery, Photocopying and Binding	24,545
Audit reports for 57 Projects produced	Management letters for 45 projects issued	222001 Telecommunications	2,600
Exit meetings for 23 audits held	Audit Reports for 2 SBs produced	223003 Rent – (Produced Assets) to private entities	50,000
3 months Salary for 67 staff paid	Audit Reports for 45 Projects produced	224002 General Supply of Goods and Services	15,363
		227001 Travel inland	75,269
		227002 Travel abroad	62,578
		227004 Fuel, Lubricants and Oils	14,500
		228002 Maintenance - Vehicles	10,916

Reasons for Variation in performance

The audit process for the FY 2011/12 ended in June instead of April 2013, due to the extended scope audits which were concluded in June 2013.

Some entities delay to avail the required information to the audit teams hence slowing the audit process

Inadequate transport facilities

Lack of Laptop computers for some staff

Interruptions in the audit process due to other office activities

Total	1,121,639
<i>Wage Recurrent</i>	728,664
<i>Non Wage Recurrent</i>	392,975
<i>NTR</i>	0

Programme 03 Directorate of Central Government Two*Outputs Provided***Output: 14 5301 Financial Audits**

		<i>Item</i>	<i>Spent</i>
Audit reports for 33 MDAs produced	APMs for 53 MDAs prepared and approved	211103 Allowances	6,392
Audit reports for 30 projects produced	APMs for 26 Statutory Authorities prepared and approved	211104 Statutory salaries	682,539
Audit reports for 18 Statutory Corporations produced	APM for 40 Project prepared and approved	212101 Social Security Contributions	29,290
		221009 Welfare and Entertainment	5,350
		221011 Printing, Stationery, Photocopying and Binding	17,490

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
----------------------------	------------------------------------	---

US\$ Thousands

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 03 Directorate of Central Government Two**

produced		222001 Telecommunications	3,597
	Management letters for 7 MDAs issued	225001 Consultancy Services- Short term	99,788
3 months salary, gratuity and NSSF contribution for 63 staff paid		227001 Travel inland	130,248
	Management letters for 2 Statutory Authorities issued	227002 Travel abroad	99,140
		227004 Fuel, Lubricants and Oils	13,500
	Management letters for 13 Projects issued	228002 Maintenance - Vehicles	12,540
	Audit reports for 11 Projects produced		
	Audit reports for 1 Statutory Corporation produced		

Reasons for Variation in performance

The audit process for the FY 2011/12 ended in June 2013 instead of April 2013, due to the extended scope audits
Some audit entities delay to provide the required information to the audit teams.

Total	1,099,875
Wage Recurrent	682,539
Non Wage Recurrent	417,336
NTR	0

Programme 04 Directorate of Local Authorities*Outputs Provided***Output: 14 5301 Financial Audits**

		Item	Spent
60 HLGs audit reports produced	Management letters for 67 HLGs issued	211103 Allowances	376,511
Audit reports for 22 Municipalities produced	Management letters for 12 Municipalities issued	211104 Statutory salaries	1,533,928
Audit reports for 13 Regional Referral Hospitals produced	Management letters for 4 RRH issued	212101 Social Security Contributions	142,133
Audit reports for 100 Town Councils produced	Management letters for 91 Town Councils issued	221009 Welfare and Entertainment	12,458
Audit reports for 300 LLGs produced	Management letters for 361 LLGs issued	221011 Printing, Stationery, Photocopying and Binding	69,638
Audit reports for 20 Special Audits produced	Audit Reports for 361 LLGs produced	222001 Telecommunications	17,100
Salary, gratuity and NSSF contribution for 164 staff paid		223003 Rent – (Produced Assets) to private entities	50,000
Technical guidance to LGPAC provided		223005 Electricity	3,517
		223006 Water	1,273
		225001 Consultancy Services- Short term	528,290
		227001 Travel inland	272,467
		227002 Travel abroad	49,469
		227004 Fuel, Lubricants and Oils	1,260
		228002 Maintenance - Vehicles	22,079

Reasons for Variation in performance

The audit process for the FY 2011/2012 ended in June 2013 instead of April

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
----------------------------	------------------------------------	---

US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 04 Directorate of Local Authorities**

2013, due to the extended scope audits which were concluded in June 2013.

Inadequate staff

Inadequate and old transport facilities

Lack of internet connectivity at some regional offices

Frequent breakdown of computers due to old age.

Total	3,071,969
<i>Wage Recurrent</i>	1,533,928
<i>Non Wage Recurrent</i>	1,538,041
<i>NTR</i>	0

Programme 05 Directorate of Value for Money and Specialised Audits*Outputs Provided***Output: 14 5302 Value for Money Audits**

		<i>Item</i>	<i>Spent</i>
8 pre-study reports approved	8 pre-study Reports approved	211103 Allowances	34,104
Audit reports for 5 VFM audits produced	10 VFM audits in progress	211104 Statutory salaries	549,491
	4 public works audits in progress	212101 Social Security Contributions	8,722
Audit reports for 2 public works audits produced		213004 Gratuity Expenses	21,023
		221002 Workshops and Seminars	29,856
Audit report for 1 PPP audit produced		221009 Welfare and Entertainment	4,628
3 months salary for 45 staff paid		221011 Printing, Stationery, Photocopying and Binding	31,577
		222001 Telecommunications	6,000
		223003 Rent – (Produced Assets) to private entities	100,000
		224002 General Supply of Goods and Services	30,131
		225001 Consultancy Services- Short term	161,869
		227001 Travel inland	175,402
		227002 Travel abroad	155,199
		227004 Fuel, Lubricants and Oils	28,606
		228002 Maintenance - Vehicles	16,634

Reasons for Variation in performance

The audit process was delayed due to implementation of the voluntary retirement scheme and staff transfer

The procurement process for the Budget audit consultant was delayed due to NAO consultants being on leave.

Sensitization of Committees of Parliament was not done because the membership was being reviewed in November.

Total	1,353,241
<i>Wage Recurrent</i>	549,491
<i>Non Wage Recurrent</i>	803,750
<i>NTR</i>	0

Programme 06 Directorate of Forensic Investigations and Special Audits*Outputs Provided***Output: 14 5302 Value for Money Audits**

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
----------------------------	------------------------------------	---

US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 06 Directorate of Forensic Investigations and Special Audits**

		<i>Item</i>	<i>Spent</i>
4 forensic investigations audits carried out and reports issued	APMs for 3 forensic investigations approved	211103 Allowances	3,400
1 IT audit carried out and management letter issued	Management letter for 1 special audit issued	211104 Statutory salaries	500,587
Three months salary for 42 staff paid	5 special audits in progress	212101 Social Security Contributions	67,444
		221002 Workshops and Seminars	17,500
		221009 Welfare and Entertainment	4,500
		222001 Telecommunications	6,000
		223003 Rent – (Produced Assets) to private entities	100,162
		224002 General Supply of Goods and Services	8,750
		225001 Consultancy Services- Short term	458,344
		227001 Travel inland	38,840
		227002 Travel abroad	48,260
		227004 Fuel, Lubricants and Oils	16,748
		228002 Maintenance - Vehicles	10,505
		Total	1,281,040
		<i>Wage Recurrent</i>	<i>500,587</i>
		<i>Non Wage Recurrent</i>	<i>780,453</i>
		<i>NTR</i>	<i>0</i>

Reasons for Variation in performance

The audit process for the FY 2011/2012 ended in June 2013 instead of April 2013, due to the extended scope audits which were concluded in June 2013.

Some entities delay to avail the required information to the audit teams hence slowing the audit process

Inadequate transport facilities for field activities;

*Development Projects***Project 0362 Support to Office of the Auditor General***Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

		<i>Item</i>	<i>Spent</i>
Appropriate drawings and bills of quantities prepared and approved	Appropriate drawings and bills of quantities prepared and approved	231001 Non Residential buildings (Depreciation)	728

Renovation works in progress

Reasons for Variation in performance

There was a delay in approval of the procurement method by Contracts Committee.

Total	728
<i>GoU Development</i>	<i>728</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 14 5375 Purchase of Motor Vehicles and Other Transport Equipment

Contract was awarded; Vehicles to be delivered in Q.3

4 motor vehicles delivered

Reasons for Variation in performance

The contract was awaiting approval of the Solicitor General

Vote: 131 Auditor General**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs <i>UShs Thousand</i>
----------------------------	------------------------------------	---

Vote Function: 1453 External Audit*Development Projects***Project 0362 Support to Office of the Auditor General**

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 14 5378 Purchase of Office and Residential Furniture and Fittings

An assortment of furniture delivered and distributed to offices

The contract was awarded. Furniture to be delivered in Q.3

Reasons for Variation in performance

The contract was awaiting approval of the Solicitor General

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Project 1248 Construction of the Audit House*Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

70% of Audit House completed

66% of the project completed

Flooring, internal walling, interior painting, fixing ceiling frames, cable trays, ventilation fittings, structural plazing for the glass facade were completed.

Item

231001 Non Residential buildings (Depreciation)

Spent

5,584,301

Reasons for Variation in performance

The original contract price was Shs 44.06bn but this has been revised to Shs 64.27bn due to Contractor claims, price adjustments caused by inflation, revised prime cost sum items, inclusion of omitted items at the design stage and revised spatial arrangements.

Total	5,584,301
<i>GoU Development</i>	5,584,301
<i>External Financing</i>	0
<i>NTR</i>	0
GRAND TOTAL	15,964,803
<i>Wage Recurrent</i>	4,922,810
<i>Non Wage Recurrent</i>	5,456,964
<i>GoU Development</i>	5,585,029
<i>External Financing</i>	0
<i>NTR</i>	0

Vote: 131 Auditor General

Vote: 131 Auditor General**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand
--	---	---------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 14 53 03 Policy, Planning and Strategic Management**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Audit reports for the FY ended 30th June 2013 processed and disseminated to stakeholders;	211103 Allowances	5,929	0	5,929
	213002 Incapacity, death benefits and funeral expenses	9,561	0	9,561
	221003 Staff Training	2,419	0	2,419
	221007 Books, Periodicals & Newspapers	2,546	0	2,546
Semi-Annual Government Performance reports for the FY 2013/14 produced and submitted to OPM;	221008 Computer supplies and Information Technology (IT)	475,597	0	475,597
	221011 Printing, Stationery, Photocopying and Binding	1,704	0	1,704
	221016 IFMS Recurrent costs	1,060	0	1,060
Budget estimates for the FY 2014/15 prepared and submitted to MFPEd	225001 Consultancy Services- Short term	42,180	0	42,180
	227001 Travel inland	15,817	0	15,817
	227002 Travel abroad	49	0	49
Quarter two progress report for the FY 2013/14 produced and submitted to MFPEd	227004 Fuel, Lubricants and Oils	27,312	0	27,312
	228001 Maintenance - Civil	322	0	322
460 staff appraised;	228002 Maintenance - Vehicles	12,459	0	12,459
	Total	596,954	0	596,954
Electricity audit manual developed;	<i>Wage Recurrent</i>	0	0	0
Standardized guidelines on report writing developed;	<i>Non Wage Recurrent</i>	596,954	0	596,954
A methodology for audit of small entities developed;				
A stakeholder survey carried out and Anti corruption seminars organized;				
Accountability committees of Parliamentary and other stakeholders sensitized;				
Technical support provided to Parliamentary committees;				
Treasury memorandum followed up.				
OAG internal audit manual developed;				
Comprehensive training needs assessment carried out and report prepared;				
OAG medical and group Life insurance scheme managed;				
27 IT equipments procured (computers, cameras and scanners).				
Quarter two internal audit and one special investigation reports produced;				
3 monthly progress reports prepared and submitted to PPDA;				
Half year Financial Statements for the FY ended 30th June 2014)				
Quarterly two expenditure reports to the				

Vote: 131 Auditor General**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand		
--	---	---------------	--	--

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

Finance committee prepared

6 Contracts Committee meetings held

3 Evaluation Committee meetings held

Subscription fee for CUG paid

Printer Consumables procured

OAG HQ and branch ICT equipment maintained

3 months Salary for 74 staff paid

<i>NTR</i>	0	0	0
------------	---	---	---

Programme 02 Directorate of Central Government One*Outputs Provided***Output: 14 5301 Financial Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
APM for 9 Projects approved	211103 Allowances	318	0	318
	212101 Social Security Contributions	5,334	0	5,334
Management letters for 26 MDAs issued	221011 Printing, Stationery, Photocopying and Binding	10,945	0	10,945
	222001 Telecommunications	3,400	0	3,400
Management letters for 9 Statutory Authorities issued	224002 General Supply of Goods and Services	1,387	0	1,387
	227001 Travel inland	7,059	0	7,059
Management letters for 9 Projects issued	228002 Maintenance - Vehicles	6,733	0	6,733
	Total	35,177	0	35,177
Audit reports for 30 MDAs produced		<i>Wage Recurrent</i>	0	0
Audit reports for 16 Statutory Authorities produced		<i>Non Wage Recurrent</i>	35,177	35,177
Audit reports for 9 Projects produced				
Vol. 2 of the Annual Auditor General's Report Issued				
70 tertiary institutions inspected and reports produced				
Warrants issued for appropriation Act, 2				
3 months Salary for 67 staff paid				
		<i>NTR</i>	0	0
			0	0

Programme 03 Directorate of Central Government Two*Outputs Provided***Output: 14 5301 Financial Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
APMs for 7 MDAs prepared and approved	211103 Allowances	5,300	0	5,300
	221011 Printing, Stationery, Photocopying and Binding	8,745	0	8,745
APMs for 4 Statutory Authorities prepared and approved	222001 Telecommunications	2,403	0	2,403
	225001 Consultancy Services- Short term	99,392	0	99,392
APM for 28 Project prepared and approved	227001 Travel inland	90,677	0	90,677
	227002 Travel abroad	62,000	0	62,000

Vote: 131 Auditor General**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand	
--	---	---------------	--

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 03 Directorate of Central Government Two**

Management letters for 70 MDAs issued	227004 Fuel, Lubricants and Oils	6,300	0	6,300
	228002 Maintenance - Vehicles	3,885	0	3,885
Management letters for 32 Statutory Authorities issued		Total 278,702	0	278,702
		<i>Wage Recurrent</i> 0	0	0
Management letters for 56 Projects issued		<i>Non Wage Recurrent</i> 278,702	0	278,702
Audit Reports for 77 MDAs produced				
Audit reports for 33 Statutory Corporations produced				
Audit reports for 58 Projects produced				
3 months salary, gratuity and NSSF contribution for 63 staff paid				
	<i>NTR</i>	0	0	0

Programme 04 Directorate of Local Authorities*Outputs Provided***Output: 14 53 01 Financial Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Management letters for 44 Districts issued	211103 Allowances	17,859	0	17,859
	212101 Social Security Contributions	10,562	0	10,562
Management letters for 10 Municipalities issued	221011 Printing, Stationery, Photocopying and Binding	72,772	0	72,772
	222001 Telecommunications	2,700	0	2,700
Management letters for 9 Regional Referral Hospitals issued	223005 Electricity	2,753	0	2,753
	223006 Water	2,987	0	2,987
	225001 Consultancy Services- Short term	681,710	0	681,710
Management letters for 83 Town Councils issued	227001 Travel inland	20,317	0	20,317
	227004 Fuel, Lubricants and Oils	44,883	0	44,883
Management letters for 100 LLGs issued	228002 Maintenance - Vehicles	6,942	0	6,942
	Total	863,484	0	863,484
Audit reports for 111 HLGs produced		<i>Wage Recurrent</i> 0	0	0
Audit reports for 22 Municipalities produced		<i>Non Wage Recurrent</i> 863,484	0	863,484
Audit reports for 13 Regional Referral Hospitals produced				
Audit reports for 174 Town Councils produced				
Audit reports for 100 LLGs produced				
Audit reports for 5 projects produced				
Vol.3 of the Annual Audit Report produced				
Audit Reports for 100 schools produced				
Salary, gratuity and NSSF contribution for 164 staff paid				
Technical guidance to LGPAC provided				
	<i>NTR</i>	0	0	0

Programme 05 Directorate of Value for Money and Specialised Audits

Vote: 131 Auditor General**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand
--	---	---------------

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 05 Directorate of Value for Money and Specialised Audits***Outputs Provided***Output: 14 5302 Value for Money Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
600 Copies of Vol. 5 of the Annual Audit Report submitted	211103 Allowances	349	0	349
	212101 Social Security Contributions	92,890	0	92,890
	213004 Gratuity Expenses	49,914	0	49,914
Audit reports for 10 VFM audits produced	221011 Printing, Stationery, Photocopying and Binding	2,691	0	2,691
	224002 General Supply of Goods and Services	4,479	0	4,479
Audit reports for 4 public works audits produced	225001 Consultancy Services- Short term	125,131	0	125,131
	227001 Travel inland	4,200	0	4,200
3 months salary for 45 staff paid	227002 Travel abroad	2,582	0	2,582
	227004 Fuel, Lubricants and Oils	0	0	0
	228002 Maintenance - Vehicles	5,303	0	5,303
	Total	287,540	0	287,540
	<i>Wage Recurrent</i>	0	0	0
	<i>Non Wage Recurrent</i>	287,540	0	287,540
	<i>NTR</i>	0	0	0

Programme 06 Directorate of Forensic Investigations and Special Audits*Outputs Provided***Output: 14 5302 Value for Money Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Management letters for 7 special audits produced	211103 Allowances	39,635	0	39,635
	221011 Printing, Stationery, Photocopying and Binding	22,500	0	22,500
	223003 Rent – (Produced Assets) to private entities	147	0	147
Audit Reports for 8 special audits produced	225001 Consultancy Services- Short term	2,205,930	0	2,205,930
	227001 Travel inland	45,310	0	45,310
Three months salary for 42 staff paid	227002 Travel abroad	3,506	0	3,506
	228002 Maintenance - Vehicles	9,870	0	9,870
	Total	2,326,897	0	2,326,897
	<i>Wage Recurrent</i>	0	0	0
	<i>Non Wage Recurrent</i>	2,326,897	0	2,326,897
	<i>NTR</i>	0	0	0

*Development Projects***Project 0362 Support to Office of the Auditor General***Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Renovation works for Fort Portal, Masaka and Jinja Regional Offices in progress	231001 Non Residential buildings (Depreciation)	85,181	0	85,181
	Total	85,181	0	85,181
	<i>GoU Development</i>	85,181	0	85,181
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0

Vote: 131 Auditor General**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>UShs Thousand</i>
--	---	----------------------

Vote Function: 1453 External Audit*Development Projects***Project 0362 Support to Office of the Auditor General****Output: 14 5375 Purchase of Motor Vehicles and Other Transport Equipment**

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
4 Motor vehicles delivered 231004 Transport equipment	460,000	0	460,000
Total	460,000	0	460,000
<i>GoU Development</i>	460,000	0	460,000
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 14 5378 Purchase of Office and Residential Furniture and Fittings

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
An assortment of office furniture delivered 231006 Furniture and fittings (Depreciation)	73,720	0	73,720
Total	73,720	0	73,720
<i>GoU Development</i>	73,720	0	73,720
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Project 1248 Construction of the Audit House*Capital Purchases***Output: 14 5372 Government Buildings and Administrative Infrastructure**

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
75 % of Audit House completed 231001 Non Residential buildings (Depreciation)	8,979,094	0	8,979,094
Total	8,979,094	0	8,979,094
<i>GoU Development</i>	8,979,094	0	8,979,094
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0
GRAND TOTAL	13,986,750	0	13,986,750
<i>Wage Recurrent</i>	0	0	0
<i>Non Wage Recurrent</i>	4,388,755	0	4,388,755
<i>GoU Development</i>	9,597,995	0	9,597,995
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Vote: 131 Auditor General**QUARTER 4: Revised Cashflow Plan**

Non-Wage Recurrent

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Statutory	23.012202956	18.955977424	82.4%	3.349894	14.6%
Other	0	0	0.0%	0	0.0%
Total	23.012202956	18.955977424	82.4%	3.349894	14.6%

Reasons for cash requirement greater than 1/4 of the budget:

To facilitate dissemination of audit reports to stakeholders, audit planning process for the year ended 30th June 2014 and staff training.

GoU Development

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Other	20.619629363	17.955354871	87.1%	2.664274492	12.9%
Total	20.619629363	17.955354871	87.1%	2.664274492	12.9%

Reasons for cash requirement greater than 1/4 of the budget:

Completion of phase 3 of the Audit House.

Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
Grand Total	43.631832319	36.911332295	84.6%	6.014168492	13.8%

Vote: 131 Auditor General

Checklist for OBT Submissions made during QUARTER 3

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

Output Information

Vote Function, Project and Program	Q2 Report	Q3 Workplan
1453 External Audit		
○ <i>Recurrent Programmes</i>		
- 01 Headquarters	Data In	Data In
- 05 Directorate of Value for Money and Specialised Audits	Data In	Data In
- 04 Directorate of Local Authorities	Data In	Data In
- 06 Directorate of Forensic Investigations and Special Audits	Data In	Data In
- 03 Directorate of Central Government Two	Data In	Data In
- 02 Directorate of Central Government One	Data In	Data In
○ <i>Development Projects</i>		
- 0362 Support to Office of the Auditor General	Data In	Data In
- 1248 Construction of the Audit House	Data In	Data In

Donor Releases and Expenditure

NTR Releases and Expenditure

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

Type of variance	Unspent Balances	Over expenditure vs
1453 External Audit		
○ <i>Development Projects</i>		
- 0362 Support to Office of the Auditor General	Data In	Data In
- 1248 Construction of the Audit House	Data In	Data In
○ <i>Recurrent Programmes</i>		
- 01 Headquarters	Data In	Data In
- 05 Directorate of Value for Money and Specialised Audits	Data In	Data In
- 04 Directorate of Local Authorities	Data In	Data In
- 06 Directorate of Forensic Investigations and Special Audits	Data In	Data In
- 03 Directorate of Central Government Two	Data In	Data In
- 02 Directorate of Central Government One	Data In	Data In

Vote Performance Summary (Step 3)

Vote: 131 Auditor General

Checklist for OBT Submissions made during QUARTER 3

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1453 External Audit	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

	Narrative
Narrative	Data In

Quarterly Cash Requests (Step 4)

The table below shows whether data has been entered into the cash request under step 4:

	Cash Request
Cash Request	Data In