

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 (UShs 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	19.587	11.854	9.793	9.179	50.0%	46.9%	93.7%
Recurrent Non Wage	22.292	16.382	16.054	13.007	72.0%	58.3%	81.0%
Development GoU	4.826	0.134	0.019	0.019	0.4%	0.4%	100.0%
Development Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	46.704	28.370	25.866	22.205	55.4%	47.5%	85.8%
Total GoU+Ext Fin. (MTEF)	46.704	N/A	25.866	22.205	55.4%	47.5%	85.8%
(ii) Arrears and Taxes Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
(ii) Arrears and Taxes Taxes**	0.115	N/A	0.115	0.000	100.0%	0.0%	0.0%
Total Budget	46.819	28.370	25.981	22.205	55.5%	47.4%	85.5%

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	46.70	25.87	22.21	55.4%	47.5%	85.8%
Total For Vote	46.70	25.87	22.21	55.4%	47.5%	85.8%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Due to changes in the accounting period as per the Public Finance and Management Act, 2015, the reporting period for the Office of the Auditor General was changed from 31st March to 31st December, thus shortening it by 3 months. This affected the workload during the quarter. Some staff trainings which used take place in this quarter were re-scheduled to Q3 & Q4 and some planned audits are still in progress.

During this quarter (Q.2), the office has only received 2.7% of GoU Development Budget therefore affecting its operations.

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

(i) Major unspent balances	
Programs , Projects and Items	
1.08Bn Shs	Programme/Project:04 Directorate of Local Authorities
	Reason: Funds are for Audits in progress (Audit year 2014/15) and production costs for the Annual Reports
Items	
0.58Bn Shs	Item: 227001 Travel inland

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HALF-YEAR: Highlights of Vote Performance

Reason: Funds are to cater for the Audits of Lower Local Governments (618) which are in progress	
Programs , Projects and Items	
0.67 Bn Shs	Programme/Project:05 Directorate of Value for Money and Specialised Audits
Reason: Funds are for Audits in progress (Audit year 2014/15) and production costs for the Annual Reports	
Programs , Projects and Items	
0.63 Bn Shs	Programme/Project:03 Directorate of Central Government Two
Reason: Funds are for Audits in progress (Audit year 2014/15) and production costs for the Annual Reports	
Programs , Projects and Items	
0.58 Bn Shs	Programme/Project:06 Directorate of Forensic Investigations and Special Audits
Reason: Funds are for Audits in progress (Audit year 2014/15) and production costs for the Annual Reports	
Programs , Projects and Items	
0.51 Bn Shs	Programme/Project:01 Headquarters
Reason: Funds are for various items such as pension, monthly utility bills (electricity, cleaning services, and telecommunication e.tc), Fleet and equipment maintenance and other operational costs	
(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*

<i>Vote, Vote Function Key Output</i>	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>	2,219 Audit Plan Memoranda approved for 1,786 Local Authorities, 120 MDAs, 180 Projects including 10 PSA, 62 special forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	2,164 Audit Plan Memoranda approved for; 1,786 Local Authorities, 105 MDAs, 136 Projects including 6 PSA, 66 special forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	Due to the reduced audit period, the office was not able to complete all audits and thus some were still in progress.
	2,219 Management Letters issued for 1,786 Local Authorities, 120 MDAs, 180 Projects, 62 forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	2,148 Management Letters issued for; 1,786 Local Authorities, 109 MDAs, 130 Projects, 35 forensic investigations and special audits, 4 IT Audits and 84 Statutory Authorities.	Percentage of audit reports disseminated is still at zero since at the time of preparing this report, the audit reports had just been submitted to Parliament (on 31st December 2015). Dissemination of these audit reports will be done in Q.3.

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
	2,219 Financial audit reports produced for 1,786 Local Authorities, 120 MDAs, 180 Projects, 62 forensic investigations and special audits, 4 IT Audits and 67 Statutory Authorities.	1,518 Financial audit reports produced for ; 1,168 Local Authorities, 109 MDAs, 119 Projects, 35 forensic investigations and special audits, 4 IT Audits and 83 Statutory Authorities.	
<i>Performance Indicators:</i>			
percentage of audit reports disseminated	100	0	
No of Statutory Bodies Audited	67	83	
No of projects audited	180	119	
No of MDAs Audited	120	109	
No of Higher LGs Audited (including Town councils and sub-counties)	1786	1168	
No of forensic investigations and special audits conducted	66	39	
<i>Output Cost:</i>	US\$ Bn: 21.345	US\$ Bn: 11.538	% Budget Spent: 54.1%
Output: 145302	Value for Money Audits		
<i>Description of Performance:</i>	10 VFM audit pre-study reports approved 6 Audit Plan Memoranda approved 6 specialised audits 6 Specialised audit Management Letters issued 10 main VFM audit reports produced 6 Specialised Audit Reports produced	10 VFM audit pre-study reports approved 6 Audit Plan Memoranda approved for 6 specialised audits 6 Specialised audit Management Letters issued 11 main VFM audit reports produced 4 Specialised Audit Reports produced	The number of VFM audits increased to eleven due to an additional followup audit on Public Debt Management as part of implementation of PAC's recommendation of carrying out audit follow ups while 2 Specialised audits (PPPs) were still in progress.
<i>Performance Indicators:</i>			
No of Value For Money Audits conducted	16	15	
<i>Output Cost:</i>	US\$ Bn: 8.170	US\$ Bn: 3.990	% Budget Spent: 48.8%
Vote Function Cost	US\$ Bn: 46.704	US\$ Bn: 22.205	% Budget Spent: 47.5%
Cost of Vote Services:	US\$ Bn: 46.704	US\$ Bn: 22.205	% Budget Spent: 47.5%

* Excluding Taxes and Arrears

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 131 Auditor General		
Vote Function: 1453 External Audit		
Building the capacity of staff in audit skills (performance audit, engineering	With support from FINMAP, a total of 24 staff were sponsored to undertake	Staff training was affected by the change in the reporting period as per the PFM

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HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
audit, IT audit and forensic investigations etc). Support staff for professional courses.	professional courses (December sitting) i.e ACCA – 14 staff, CISA – 2 staff, CISM – 1 staff and CPA – 7 staff. Two staff were also trained in Environmental Audit on forests. Additionally, the office is sponsoring 10 staff for career development courses (5 for Masters Degrees, 2 for Ordinary Diplomas and 3 for Bachelor's Degrees). At time of reporting, all 10 sponsored staff were still pursuing their respective courses.	Act, 2015 where by the Auditor General is to report by 31st December. With tight audit schedules during Q.2, various trainings were scheduled for Q3 & Q4.
Hoima, Mbarara and Moroto Regional Offices connected to the OAG WAN; Management Information System procured and operationalised; Teammate licenses procured and deployed.	Evaluation of bids for the procurement of connection between the OAG regional offices and the OAGWAN (Jinja, Mbarara and Mbale) was completed and awaiting approval and display of the evaluation report. The prequalification document for procurement of MIS and related applications was sent to KfW (funder) for approval and returned with comments which were to be responded to and resubmitted for a no objection.	Connection of Hoima and Moroto Regional offices await their construction which is expected to commence in 2016
Hoima and Moroto Regional Offices constructed	Contract for Hoima and Moroto Regional offices was signed by GoU and pending signature of consultants. Construction expected to commence in 2016	Delay in the procurement process

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	46.70	25.87	22.21	55.4%	47.5%	85.8%
<i>Class: Outputs Provided</i>	41.88	25.85	22.19	61.7%	53.0%	85.8%
145301 Financial Audits	21.35	13.45	11.54	63.0%	54.1%	85.8%
145302 Value for Money Audits	8.17	5.24	3.99	64.1%	48.8%	76.2%
145303 Policy, Planning and Strategic Management	12.36	7.16	6.66	57.9%	53.9%	92.9%
<i>Class: Capital Purchases</i>	4.83	0.02	0.02	0.4%	0.4%	100.0%
145372 Government Buildings and Administrative Infrastructure	4.29	0.00	0.00	0.0%	0.0%	N/A
145375 Purchase of Motor Vehicles and Other Transport Equipment	0.53	0.02	0.02	3.6%	3.6%	100.0%
Total For Vote	46.70	25.87	22.21	55.4%	47.5%	85.8%

* Excluding Taxes and Arrears

Table V3.2: 2016/17 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	41.88	25.85	22.19	61.7%	53.0%	85.8%
211103 Allowances	1.43	1.07	0.97	75.0%	68.0%	90.7%
211104 Statutory salaries	19.59	9.79	9.18	50.0%	46.9%	93.7%
212101 Social Security Contributions	2.07	1.03	0.92	50.0%	44.7%	89.4%
212102 Pension for General Civil Service	0.00	0.17	0.20	N/A	N/A	119.5%

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
213001 Medical expenses (To employees)	1.41	1.41	1.05	100.0%	74.3%	74.3%
213002 Incapacity, death benefits and funeral expenses	0.06	0.03	0.01	50.0%	25.0%	50.0%
213004 Gratuity Expenses	1.09	1.09	1.05	100.0%	96.2%	96.2%
221001 Advertising and Public Relations	0.03	0.02	0.01	50.0%	40.0%	79.9%
221002 Workshops and Seminars	0.52	0.26	0.14	50.0%	27.4%	54.8%
221003 Staff Training	0.49	0.42	0.42	86.1%	86.2%	100.1%
221004 Recruitment Expenses	0.06	0.03	0.03	52.7%	40.2%	76.3%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	44.5%	89.0%
221008 Computer supplies and Information Technology (IT)	1.00	0.50	0.44	50.0%	43.7%	87.4%
221009 Welfare and Entertainment	0.42	0.21	0.16	50.0%	37.5%	75.0%
221011 Printing, Stationery, Photocopying and Binding	0.63	0.16	0.16	25.0%	24.7%	98.8%
221012 Small Office Equipment	0.12	0.06	0.03	50.0%	28.0%	55.9%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	50.0%	100.0%
221017 Subscriptions	0.07	0.03	0.03	50.0%	50.1%	100.2%
222001 Telecommunications	0.12	0.04	0.01	35.1%	9.4%	26.8%
223004 Guard and Security services	0.42	0.21	0.19	50.0%	44.3%	88.6%
223005 Electricity	0.48	0.24	0.24	50.0%	50.0%	100.0%
223006 Water	0.14	0.07	0.05	50.0%	36.7%	73.4%
224004 Cleaning and Sanitation	0.34	0.17	0.12	50.0%	35.2%	70.5%
224005 Uniforms, Beddings and Protective Gear	0.04	0.00	0.00	0.0%	0.0%	N/A
225001 Consultancy Services- Short term	3.42	3.37	2.85	98.6%	83.3%	84.5%
227001 Travel inland	4.40	3.30	2.07	75.0%	47.0%	62.7%
227002 Travel abroad	1.19	0.99	0.94	83.5%	79.5%	95.2%
227003 Carriage, Haulage, Freight and transport hire	0.05	0.03	0.03	50.0%	50.0%	100.0%
227004 Fuel, Lubricants and Oils	0.69	0.46	0.40	66.4%	58.3%	87.8%
228001 Maintenance - Civil	0.21	0.11	0.01	50.0%	5.6%	11.2%
228002 Maintenance - Vehicles	0.78	0.39	0.32	50.0%	40.9%	81.8%
228003 Maintenance – Machinery, Equipment & Furniture	0.50	0.12	0.09	25.0%	18.6%	74.6%
Output Class: Capital Purchases	4.94	0.13	0.02	2.7%	0.4%	14.2%
312101 Non-Residential Buildings	4.29	0.00	0.00	0.0%	0.0%	N/A
312201 Transport Equipment	0.53	0.02	0.02	3.6%	3.6%	100.0%
312204 Taxes on Machinery, Furniture & Vehicles	0.12	0.12	0.00	100.0%	0.0%	0.0%
Grand Total:	46.82	25.98	22.21	55.5%	47.4%	85.5%
Total Excluding Taxes and Arrears:	46.70	25.87	22.21	55.4%	47.5%	85.8%

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	46.70	25.87	22.21	55.4%	47.5%	85.8%
<i>Recurrent Programmes</i>						
01 Headquarters	12.36	7.16	6.66	57.9%	53.9%	92.9%
02 Directorate of Central Government One	4.25	2.45	2.25	57.7%	53.1%	91.9%
03 Directorate of Central Government Two	4.95	3.11	2.48	62.8%	50.0%	79.6%
04 Directorate of Local Authorities	12.14	7.88	6.81	64.9%	56.0%	86.4%
05 Directorate of Value for Money and Specialised Audits	4.50	2.92	2.25	64.9%	50.0%	77.1%
06 Directorate of Forensic Investigations and Special Audits	3.67	2.32	1.74	63.2%	47.4%	75.0%
<i>Development Projects</i>						
0362 Support to Office of the Auditor General	4.83	0.02	0.02	0.4%	0.4%	100.0%
1248 Construction of the Audit House	0.00	0.00	0.00	N/A	N/A	N/A
Total For Vote	46.70	25.87	22.21	55.4%	47.5%	85.8%

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HALF-YEAR: Highlights of Vote Performance

* *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\$ Thousand
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Vote Function: 1453 External Audit

Recurrent Programmes

Programme 01 Headquarters

Outputs Provided

Output: 14 5303 Policy, Planning and Strategic Management

		Item	Spent
Annual Report of the Auditor General for the year ended 2015 processed and disseminated	Annual Report of the Auditor General for the financial year ended 30th June 2015 processed, produced and submitted to Parliament	211103 Allowances	228,629
		211104 Statutory salaries	1,975,963
		212101 Social Security Contributions	217,764
Annual financial statements for the year ended 30th June 2015	Annual financial statements submitted on 30th July, 2015.	212102 Pension for General Civil Service	203,157
		213001 Medical expenses (To employees)	715,929
Half year financial statements for the period ended 31st December 2015	Quarter IV expenditure report for the FY 2014/15 produced and presented	213004 Gratuity Expenses	373,235
		221001 Advertising and Public Relations	13,602
Nine months financial statements for the period ended 31st March 2016	OAG policies printed with GIZ support	221002 Workshops and Seminars	123,542
		221003 Staff Training	40,886
4 Quarterly expenditure commitment reports produced	The quarterly support supervision conducted.	221004 Recruitment Expenses	25,703
		221007 Books, Periodicals & Newspapers	16,029
15 stakeholder engagement workshops held	Teammate library for small entities developed	221008 Computer supplies and Information Technology (IT)	436,937
		221009 Welfare and Entertainment	124,244
OAG policies printed and disseminated	Teammate library for parastatals developed	221011 Printing, Stationery, Photocopying and Binding	26,717
		221012 Small Office Equipment	33,492
Stake holder engagements participation in regional entry meetings	Review of financial reporting frame works still on going for MDA and LG compliance frameworks	221016 IFMS Recurrent costs	36,000
		221017 Subscriptions	33,550
Mobile archives & Library shelves procured	One sensitization workshop organised for accountability committees	222001 Telecommunications	11,150
		223004 Guard and Security services	186,669
Technical support provided to staff implementing RAM	158 briefs prepared for Public Accountability Committee (PAC).	223005 Electricity	240,794
		223006 Water	51,868
Advanced MS Excel guide for data analysis developed	Draft Corporate Social Responsibility Policy in place and awaiting Top Management Approval	224004 Cleaning and Sanitation	118,430
		225001 Consultancy Services- Short term	75,933
Quality Control Manual finalised and approved	Staff (Top Management, regional heads and corporate services Head of departments and Units) trained for documentary production	227001 Travel inland	682,638
		227002 Travel abroad	235,798
50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews) issued	Q4 progress reports for the FY 2014/15 produced and submitted	227003 Carriage, Haulage, Freight and transport hire	25,000
		227004 Fuel, Lubricants and Oils	118,654
Teammate library for small entities and parastatals developed	Q1 Progress report produced	228001 Maintenance - Civil	11,972
		228002 Maintenance - Vehicles	176,340
Financial reporting framework evaluated	Proposal for review of the NAA, 2008 forwarded to Attorney General for consideration	228003 Maintenance – Machinery, Equipment & Furniture	92,886
Standardised internal guidelines on quality report writing developed	Online Law sites maintained		
Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.	Specifications developed and plans have been made for renovation of Masaka and Gulu regional offices		
Data base on status of audit reports produced by the Auditor General			

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

updated.	Annual Government Performance Report for the FY 2014/15 produced and submitted to OPM
Technical support provided to Oversight Committees of Parliament	2 special investigation reports prepared and submitted to Accounting Officer
Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House	All branches audited and reports in draft; Masaka, Mbarara, Fortportal, Jinja, Mbale, Arua, Gulu & Soroti
Technical update workshop/conferences attended	Procurement plan prepared and submitted to MFPED & PPDA
Corporate Social Responsibility Policy finalised and approved	All staff trained on staff performance
3,000 OAG calendars, diaries, Christmas cards procured (1000 each)	OAG Health Insurance Scheme contract renewed and group life scheme managed
OAG promotional material procured	5 HR staff registered with HRMAU
A documentary about the mandate, functions and activities undertaken by OAG developed	Prequalification list at final stage
Press conference - Submission of the Annual Audit Report	Technical support offered to all staff implementing RAM
OAG Staff sensitised on the OAG	Draft MS Excel guide in place, expected to be finalised in Q3.
Communication Policy	Finalisation of Quality Control Manual still in progress
6 bi-monthly OAG Information Flyer	
OAG Bulletin produced	13 pre issuance review reports produced
700 OAG Corporate Shirts procured	
Subscription to news paper publishers paid	Data base on reports discussed by Public Accountability Committee (PAC), Local Government Public Accountability Committee (LGPAC) and Committee on Commissions, Statutory Authorities and State Enterprises (COSASE)
Business directory produced	
Corporate Social Responsibility activities implemented	
OAG Financial Management, Accounting and Operations Manual approved and disseminated	Technical support provided to oversight committees as per schedule - 128 briefs prepared to PAC and 104 PAC hearings attended.
Internal Audit Manual finalised and approved	
Internal Audit Charter finalised and approved	Feed back to Auditor General on the status of reports and recommendations adopted by oversight committees
A Review Report on implementation of the OAG Corporate Plan 2011-16 produced	One workshop attended in Khartoum, Sudan for East African Association of Public Accounts Committee (EAAPAC)
OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced	2 follow up audit verification reports produced.

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

DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced	26 pull-up stands, 600 brochures, 190 lapel pins, 190 OAG customized pens and 150 customised key holders, 1000 Diaries, 1000 Calendars and 1000 Christmas cards procured	
Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed	2 OAG information flyers produced and staff sensitised on communication policy	
AG and the OAG represented in courts of law and other legal forum	3 months' newspaper subscription paid.	
OAG Legal Unit mini library restocked with reference materials	Draft Corporate Social Responsibility Policy produced awaiting Top Management approval	
Maintenance of online Law sites	Internal Audit Manual Terms of Reference drafted and submitted to GIZ for procurement of a technical consultant who has produced an inception report	
Legal briefs and opinions prepared for the AG and OAG	OAG quarter one progress report for FY 2015/16 produced.	
OAG Legal Department Practicing Certificates obtained	Annual Performance Report of the Auditor General for the year ended 30th June 2015 produced.	
2 regional offices constructed in Hoima and Moroto Districts	17 proposals to NAA, 2008; 1 proposal to the Constitution made and submitted to Attorney General	
3 field motor vehicles procured	Auditor General and OAG represented in courts of law and other legal for a with one case completed and 4 on going.	
Assorted office furniture procured	40 copies of law books distributed to Senior Technical staff	
2 regional offices in Gulu and Masaka Districts renovated	75 legal briefs and opinions drafted for AG and OAG	
Budget Framework Paper for the FY 2016/17 produced	Two practicing certificate for OAG Legal Department acquired.	
Budget Estimates for the FY 2016/17 produced	Contract for construction of Hoima and Moroto regional offices signed and works expected to commence in Q.3.	
Policy Statement for the FY 2016/17 produced	Budget Frame work Paper for FY 2016/17 produced and submitted to MoFPED	
Performance Contract Form A for the FY 2016/17 produced	6 Special Investigation Reports produced by Internal Audit and submitted to Accounting Officer	
Annual Operational Plan for the FY 2016/17 produced		
OAG Annual Government Performance Report for the FY 2014/15 as part of the overall Government performance produced		
OAG Semi-Annual Government Performance Report for the FY 2015/16 as part of the overall Government performance produced		
Annual OAG Performance Report Vol. 1 2015		

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

4 Special Investigation Reports produced	Q4 FY2014/15 draft audit report submitted and Q2 FY2015/16 fieldwork for the 9 regional offices under way.
10 branches audited for compliance and 4 quarterly reports produced	Internal Audit Charter approved awaiting Auditor General's signature.
Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.	6 monthly reports on procurement & disposal submitted to PPDA
Board of Survey Report produced and disposal plan implemented	6 months bills paid for security, utilities (water, electricity and telephone), cleaning services.
12 monthly Reports on Procurement & Disposal submitted to PPDA	Support supervision visits to branch offices carried out.
Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.	OAG payroll managed and 3 months staff salaries paid
4 quarterly support supervision visits to branch offices by AG, AAG and COO	10% Employer NSSF contribution made for 3 months
OAG payroll managed	Performance appraisal for New staff managed.
Staff social security benefits managed (NSSF and Gratuity)	New service provider in place for OAG Group Life Insurance Scheme
A specialised printer for printing of pay slips procured	One staff retired.
Staff pay slips printed and distributed	Internet and data service subscription made.
Staff performance managed	Closed User Group Services maintained
OAG Health Insurance and Group life Schemes managed	Regular maintenance of ICT equipment carried out at Headquarters and regional branches.
OAG staff trainings managed	Two quarterly IT Progress reports produced
Vacant position(s) filled	Evaluation process for procurement of 100 laptops under FINMAP concluded and contracting expected to be done in Q.3.
OAG annual staff meeting held	Management Information System (MIS) prequalification document sent to funder (KfW) for approval.
15 staff prepared for retirement	Internal Audit Charter approved awaiting Auditor General's signature.
90 OAG Staff transferred	9 Contracts Committee meetings held and sets of minutes produced
Training Evaluation Framework developed and disseminated	13 evaluation committee meetings held
DCS team building activities implemented (Bench marking and retreats)	
internet and data services maintained	
Closed User Group services maintained	

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

Management and maintenance of IT equipment	One procurement advert put in the Newspapers
4 Quarterly Progress Reports produced	Technical support provided to the HR Advisory Committee by the Legal Unit
100 Laptops procured	50 contracts drafted and reviewed by the Legal Unit
OAG Management Information Systems procured	OAG Records and Archives Management Policy and Guidelines approved and disseminated to staff at Audit House.
Phased implementation of Enterprise wide- Risk Management (ERM)	6 months' 10% NSSF employer's contribution paid
24 Contracts Committee meetings held and minutes produced	Annual Gratuity for contract staff paid
30 Evaluation Committee meetings held and reports produced	6 months' salary paid for all staff
Up-to-date prequalification list for FY 2015/2016 produced	
8 procurement adverts placed in the newspapers	
Technical support provided to the HR Advisory Committee	
Contracts drafted and reviewed on behalf of the AG and OAG	
Staff sensitised on the medical and health benefits offered by the office, Staff Regulations and office policies	
12 months 10% NSSF employer's contribution paid	
12 months gratuity for 7 contract staff paid	
Utilities and services bills paid	
12 months salary for 83 staff paid	

Reasons for Variation in performance

Construction of Hoima and Moroto regional offices delayed by the procurement process. Procurement of 3 field motor vehicles for Hoima and Moroto await construction works.

Total	6,658,298
Wage Recurrent	1,975,963
Non Wage Recurrent	4,682,335
NTR	0

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\$ Thousand
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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>
Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015	APMs for 29 MDAs prepared and approved	211103 Allowances	68,662
APMs for 28 MDAs prepared and approved	APMs for 55 Statutory Authorities prepared and approved	211104 Statutory salaries	1,349,108
APMs for 55 Statutory Authorities prepared and approved	APMs for 42 projects prepared and approved	212101 Social Security Contributions	142,631
APMs for 42 projects prepared and approved	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015 was produced.	213004 Gratuity Expenses	126,819
Management letters for 28 MDAs prepared and approved	Audit reports for 29 MDAs were produced	221003 Staff Training	81,997
Management letters for 55 Statutory Authorities prepared and approved	Audit reports for 51 Statutory Authorities were produced	221011 Printing, Stationery, Photocopying and Binding	17,216
Management letters for 42 projects prepared and approved	Audit reports for 36 projects were produced	227001 Travel inland	181,143
Audit reports for 28 MDAs produced	Management letters for 29 MDAs were prepared and approved	227002 Travel abroad	72,821
Audit reports for 55 Statutory Authorities produced	Management letters for 55 Statutory Authorities were prepared and approved	227004 Fuel, Lubricants and Oils	38,378
Audit reports for 55 projects produced	Management letters for 42 projects were prepared and approved	228002 Maintenance - Vehicles	28,691
Salary for 65 staff paid	6 months' salary for 67 staff was paid		
Gratuity for 4 staff paid	Gratuity for 4 staff was paid		
	6 months 10% NSSF for staff paid		

Reasons for Variation in performance

Vol. 2 of the Annual Report of the Auditor General was merged with Vol.4 and name changed to Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015

Reports for four Statutory Authorities; Pride Micro Finance, Uganda Development Bank (UDB), Post Bank and Civil Aviation Authority (CAA) are expected between January and April 2016

Audit reports for six outsourced projects remained in progress.

Total	2,253,323
Wage Recurrent	1,349,108

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\$ Thousand
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Vote Function: 1453 External Audit*Recurrent Programmes***Programme 02 Directorate of Central Government One**

Non Wage Recurrent 904,215
NTR 0

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

		<i>Item</i>	<i>Spent</i>
Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2015	APMs for 70 MDAs prepared and approved	211103 Allowances	48,577
		211104 Statutory salaries	1,264,490
APMs for 86 MDAs prepared and approved	APMs for 12 Statutory Authorities prepared and approved	212101 Social Security Contributions	143,061
		213004 Gratuity Expenses	126,819
APMs for 12 Statutory Authorities prepared and approved	APMs for 21 in-house projects approved	221003 Staff Training	81,773
		221009 Welfare and Entertainment	5,349
APMs for 121 projects prepared and approved	6 APMs for PSAs audits approved	221011 Printing, Stationery, Photocopying and Binding	17,745
		225001 Consultancy Services- Short term	84,250
APMs for 10 PSA audits produced	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015 was produced.	227001 Travel inland	172,865
		227002 Travel abroad	326,899
Management letters for 86 MDAs produced	Management Letters for 69 MDAs produced	227004 Fuel, Lubricants and Oils	38,600
		228002 Maintenance - Vehicles	27,087
Management letters for 12 Statutory Authorities produced	Management Letters for 29 Statutory Authorities produced		
Management letters for 121 projects produced	Management Letters for 86 projects produced		
Management letters for 10PSAs audits produced	Audit Reports for 69 MDAs produced		
Audit reports for 86 MDAs produced	Audit Reports for 29 Statutory Authorities produced		
Audit reports for 12 Statutory Authorities produced	Audit Reports for 79 Projects produced		
Audit reports for 121 projects produced	6 months salary for 65 staff paid		
Audit reports for 10 PSAs audits produced	Annual Gratuity for 4 staff paid		
12 months salary for 65 staff paid	6 months 10% NSSF for staff paid		
12 months 10% NSSF employer's contribution paid			
Gratuity for 4 contract staff paid			

Reasons for Variation in performance

Vol. 2 of the Annual Report of the Auditor General was merged with Vol.4 and name changed to Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015

Number of reports for MDAs and Statutory Authorities were affected by the

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

change in their classification

Total	2,478,022
<i>Wage Recurrent</i>	1,264,490
<i>Non Wage Recurrent</i>	1,213,532
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 Report of the Auditor General for the FY ended 30th June 2015 submitted to Parliament	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2015 produced.	211103 Allowances	499,216
APMs for 111 HLGs prepared and approved	APMs for 111 HLGs prepared and approved	211104 Statutory salaries	2,814,478
APMs for 22 Municipalities prepared and approved	APMs for 22 Municipalities prepared and approved	212101 Social Security Contributions	206,487
APMs for 13 Regional Referral Hospitals prepared and approved	APMs for 13 Regional Referral Hospitals prepared and approved	213001 Medical expenses (To employees)	53,325
APMs for 174 Town Councils prepared and approved	APMs for 174 Town Councils prepared and approved	213004 Gratuity Expenses	188,605
APMs for 5 projects produced prepared and approved	APMs for 571 Sub-Counties and Municipal Divisions prepared and approved	221003 Staff Training	81,773
APMs for 1,189 Sub-Counties and Municipal Divisions prepared and approved	Management letters for 111 HLGs Produced	221011 Printing, Stationery, Photocopying and Binding	69,205
APMs for 277 schools prepared and approved	Management letters for 22 Municipalities produced	225001 Consultancy Services- Short term	1,981,410
Management letters for 111 HLGs produced	Management letters 13 Regional Referral Hospitals produced	227001 Travel inland	681,461
Management letters for 22 Municipalities produced	Management letters for 174 Town Councils produced	227002 Travel abroad	68,888
Management letters for 13 Regional Referral Hospitals produced	Management letters for 571 LLGS Produced	227004 Fuel, Lubricants and Oils	104,065
Management letters for 174 Town Councils produced	Management letter for 1 project Produced	228002 Maintenance - Vehicles	43,327
Management letters for 1,189 LLGS produced	Audit reports for 111 HLGs produced		
Management letters for 277 Schools produced	Audit reports for 22 Municipalities Produced		
	Audit reports for 13 Regional Referral		

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

Management letters for 4 projects produced	Hospitals produced
Audit reports for 111 HLGs produced	Audit reports for 174 Town Councils produced
Audit reports for 22 Municipalities produced	Audit reports for 571 LLGS Produced
Audit reports for 13 Regional Referral Hospitals produced	Audit report for 1 project produced
Audit reports for 174 Town Councils produced	Annual gratuity for contract staff paid
Audit reports for 1,189 LLGS produced	6 months salary for 175 staff paid
Audit reports for 277 Schools produced	6 months NSSF for 175 staff paid
Audit reports for 4 projects produced	
12 months 10% NSSF employer's contribution paid	
12 months gratuity for 6 contract staff paid	
12 months salary for 172 staff paid	

Reasons for Variation in performance

N/A

Total	6,806,541
Wage Recurrent	2,814,478
Non Wage Recurrent	3,992,063
NTR	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>
Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.	10 VFM audit pre-study reports approved	211103 Allowances	88,778
Pre-study reports for the 10 VFM audits produced and approved	6 Audit Plan Memoranda approved for 6 specialised audits	211104 Statutory salaries	975,477
APMs for 6 specialised audits produced	6 Specialised audit Management Letters issued	212101 Social Security Contributions	108,390
Management letters for 6 specialised audits produced	11 main VFM audit reports produced	213004 Gratuity Expenses	109,977
	4 Specialised Audit Reports produced	221003 Staff Training	81,773
		221009 Welfare and Entertainment	4,627
		221011 Printing, Stationery, Photocopying and Binding	15,134
		225001 Consultancy Services- Short term	322,199
		227001 Travel inland	236,425

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

Main study reports for 10 VFM audits produced	6 months salary for staff paid	227002 Travel abroad	201,171
	6 months 10% NSSF employer contribution paid	227004 Fuel, Lubricants and Oils	66,045
6 specialised audits reports produced	Annual Gratuity for 5 staff paid.	228002 Maintenance - Vehicles	32,030
12 months salary for 40 staff paid			
12 months gratuity for 5 contract staff paid			
12 months 10% NSSF employer's contribution paid			

Reasons for Variation in performance

The number of VFM audits increased to eleven due to an additional followup audit on Public Debt Management as implementation of PACs recommendation of carrying out audit follow ups while 2 Specialised audits (PPPs) were still in progress.

Total	2,248,383
<i>Wage Recurrent</i>	975,477
<i>Non Wage Recurrent</i>	1,272,906
<i>NTR</i>	0

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

		<i>Item</i>	<i>Spent</i>
62 Special Investigations and Special Audit Plans prepared and approved	4 IT Audit Plans approved	211103 Allowances	40,477
	APMs for 6 MDAs approved	211104 Statutory salaries	799,646
4 IT Audit Plans prepared and approved	APMs for 2 projects prepared and approved	212101 Social Security Contributions	105,889
		213004 Gratuity Expenses	126,819
		221002 Workshops and Seminars	15,332
62 Forensic Investigations and Special Audit Management Letters produced	66 Special Investigation Plans prepared.	221003 Staff Training	54,515
		221009 Welfare and Entertainment	4,500
4 IT audit Management Letters produced	35 Special Investigation Management Letters produced	221011 Printing, Stationery, Photocopying and Binding	9,839
		225001 Consultancy Services- Short term	381,699
62 Forensic Investigations and Special Audit Reports produced	35 Special Investigations Reports produced	227002 Travel abroad	38,921
		227004 Fuel, Lubricants and Oils	36,175
4 IT Audit Reports produced	4 IT Audit Management Letters produced	228002 Maintenance - Vehicles	10,976
12 months salary for 42 staff paid	4 IT Audit Reports produced		
12 months gratuity and 10% NSSF contribution for 4 staff paid	6 months' salary for 42 staff paid		
12 months 10% NSSF employer contribution for 42 staff paid	Annual gratuity for 4 contract staff paid		
	6 months' 10% NSSF employer		

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

contribution for 42 staff paid

Reports for 12 MDAs prepared and produced

Reasons for Variation in performance

The number of Special Investigations increased due to the number of requests received

Total	1,741,632
<i>Wage Recurrent</i>	799,646
<i>Non Wage Recurrent</i>	941,986
<i>NTR</i>	0

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

Masaka regional office compound paved	Paving of Masaka regional compound is at procurement stage
A.C System installed at Gulu regional office	Installation of Air Conditioning system at Gulu regional office not carried out
Retention in respect of Audit House project paid to the Contractor	Audit House contractor's claims assessed and defects report produced. Defects liability period was partially extended for a few pending works
Contractor claims on Audit House paid	

Reasons for Variation in performance

Planned outputs for Development were not achieved due to non-release of Development budget.

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

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

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

5 motor vehicles procured	Adverts for procurement of 2 motor vehicles made and bids were still being received.
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Reasons for Variation in performance

The number of motorvehicles to be procured reduced from five to 2 due to change in specifications thus changing the unit cost of each vehicle.

Total	18,957
<i>GoU Development</i>	18,957
<i>External Financing</i>	0
<i>NTR</i>	0
GRAND TOTAL	22,205,157
<i>Wage Recurrent</i>	9,179,163
<i>Non Wage Recurrent</i>	13,007,037
<i>GoU Development</i>	18,957
<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
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US\$ Thousand

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>
Technical support provided to staff implementing RAM	Technical support offered to all staff implementing RAM	211103 Allowances	114,315
Advanced MS Excel guide for data analysis developed	Draft MS Excel guide in place, expected to be finalised in Q3.	211104 Statutory salaries	995,293
Quality Control Manual finalised and approved	Finalisation of Quality Control Manual still in progress	212101 Social Security Contributions	108,882
10 pre-issuance reviews carried out	13 pre issuance review reports produced	212102 Pension for General Civil Service	108,217
Standardised internal guidelines on quality report writing developed	Data base on reports discussed by Public Accountability Committee (PAC), Local Government Public Accountability Committee (LGPAC) and Committee on Commissions, Statutory Authorities and State Enterprises (COSASE)	213001 Medical expenses (To employees)	11
Data base on status of audit reports produced by the Auditor General updated.	Technical support provided to oversight committees as per schedule - 128 briefs prepared to PAC and 104 PAC hearings attended.	213004 Gratuity Expenses	373,235
Technical support provided to Oversight Committees of Parliament	Feed back to Auditor General on the status of reports and recommendations adopted by oversight committees	221001 Advertising and Public Relations	9,602
Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House	One workshop attended in Khartoum Sudan for East African Association of Public Accounts Committee (EAAPAC)	221002 Workshops and Seminars	105,180
1 technical update workshop/conferences attended	2 follow up audit verification reports produced.	221003 Staff Training	20,443
3,000 OAG calendars, diaries, Christmas cards procured (1000 each)	26 pull-up stands, 300 brochures, 150 lapel pins, 150 OAG customized pens and 150 OAG customized key holders, 1000 Diaries, 1000 Calendars and 1000 Christmas cards procured	221004 Recruitment Expenses	18,703
OAG promotional material procured	1 OAG information flyer produced and staff sensitised on communication policy	221007 Books, Periodicals & Newspapers	11,029
OAG Staff sensitised on the OAG Communication Policy 2 bi-monthly OAG Information Flyer	3 months' newspaper subscription paid.	221008 Computer supplies and Information Technology (IT)	186,879
700 OAG Corporate Shirts procured	Draft Corporate Social Responsibility Policy produced awaiting Top Management approval	221009 Welfare and Entertainment	52,159
Subscription to news paper publishers paid	Internal Audit Manual terms of references drafted and submitted to GIZ for procurement of a technical	221011 Printing, Stationery, Photocopying and Binding	16,292
1 Corporate Social Responsibility activities implemented		221012 Small Office Equipment	23,492
Internal Audit Manual finalised and approved		221016 IFMS Recurrent costs	18,030
Review of implementation of the OAG Corporate Plan 2011-16 conducted		221017 Subscriptions	23,959
OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced		222001 Telecommunications	10,000
		223004 Guard and Security services	89,433
		223005 Electricity	140,072
		223006 Water	24,440
		224004 Cleaning and Sanitation	58,010
		225001 Consultancy Services- Short term	12,655
		227001 Travel inland	330,410
		227002 Travel abroad	117,899
		227003 Carriage, Haulage, Freight and transport hire	14,701
		227004 Fuel, Lubricants and Oils	59,327
		228001 Maintenance - Civil	2,171
		228002 Maintenance - Vehicles	144,141
		228003 Maintenance – Machinery, Equipment & Furniture	92,516

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
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US\$ Thousand

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

DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced	consultant who has produced an inception report	OAG quarter one progress report for FY 2015/16 produced.
Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed	Annual Performance Report of the Auditor General for the year ended 30th June 2015 produced.	
AG and the OAG represented in courts of law and other legal forum	17 proposals to NAA, 2008; 1 proposal to the Constitution made and submitted to Attorney General	
OAG Legal Unit mini library restocked with reference materials	Auditor General and OAG represented in courts of law with 1 case completed and 4 on going.	
Legal briefs and opinions prepared for the AG and OAG	40 copies of law books distributed to Senior Technical staff	
OAG Legal Department Practicing Certificates obtained	25 legal opinions drafted for AG and OAG	
2 regional offices constructed in Hoima and Moroto Districts 3 field motor vehicles procured	One practicing certificate for OAG Legal Department acquired.	
Budget Framework Paper for the FY 2016/17 produced	Contract for construction of Hoima and Moroto regional offices signed and works expected to commence in Q.3.	
1 special investigation reports produced	Budget Frame work Paper for FY 2016/17 produced and submitted to MoFPED	
10 branches audited for compliance and quarter one report produced	4 Special Investigation Reports produced by Internal Audit and submitted to Accounting Officer	
3 monthly reports on procurement & disposal submitted to PPDA	Q4 FY2014/15 draft audit report submitted and Q1 FY2015/16 fieldwork for the 9 regional offices under way.	
Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment. Quarter Two support supervision visits to branch offices by AG, AAG and COO	Internal Audit Charter approved awaiting Auditor General's signature	
OAG payroll managed Staff social security benefits managed (NSSF and Gratuity)	3 monthly reports on procurement & disposal submitted to PPDA	
Staff pay slips printed and distributed	3 months bills paid for security, utilities(water, electricity and telephone), cleaning services.	
Staff performance managed	Support supervision visits to branch offices carried out.	
OAG Health Insurance and Group life Schemes managed	OAG payroll managed and 3 months staff salaries paid	
OAG staff trainings managed 15 staff prepared for retirement		

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
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US\$ Thousand

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

Internet and data services maintained	10% Employer NSSF contribution made for 3 months
Closed User Group services maintained	Performance appraisal for New staff managed.
IT equipment managed and maintained	New service provider in place for OAG Group Life Insurance Scheme
Quarter Two IT Progress Reports produced	One staff retired.
100 Laptops procured	Internet and data services maintained.
Phased implementation of Enterprise wide- Risk Management (ERM)	Closed User Group Services maintained
6 Contracts Committee meetings held and minutes produced	Regular maintenance of ICT equipment carried out at Headquarters and regional branches.
9 Evaluation Committee meetings held and reports produced	Quarter two IT Progress report produced
2 procurement adverts placed in the newspapers	Evaluation process for procurement of 100 laptops under FINMAP concluded and contracting expected to be done in Q.3.
Technical support provided to the HR Advisory Committee by the Legal Unit	Management Information System (MIS) prequalification document sent to funder (KfW) for approval.
Contracts drafted and reviewed on behalf of the AG and OAG	Internal Audit Charter approved awaiting Auditor General's signature.
Staff sensitised on the medical and health benefits offered by the office, Staff Regulations and office policies	4 Contracts Committee meetings held and sets of minutes produced
3 months 10% NSSF employer's contribution paid	8 evaluation committee meetings held
Annual Gratuity for Contract staff paid	One procurement advert put in the Newspapers
Quarterly utilities and services bills paid	Technical support provided to the HR Advisory Committee by the Legal Unit
Annual gratuity for contract staff paid	30 contracts drafted and reviewed by the Legal Unit
3 months salary for 83 staff paid	Annual Report of the Auditor General for the financial year ended 30th June 2015 processed, produced and submitted to Parliament
3 months 10% NSSF employer's contribution paid	OAG Records and Archives Management Policy and Guidelines approved and disseminated to staff at Audit House.
	3 months' 10% NSSF employer's

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
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US\$ Thousand

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

contribution paid

Annual Gratuity for contract staff paid

3 months' salary paid for all staff

Reasons for Variation in performance

Construction of Hoima and Moroto regional offices delayed by the procurement process. Procurement of 3 field motor vehicles for Hoima and Moroto await construction works.

Total	3,281,495
Wage Recurrent	995,293
Non Wage Recurrent	2,286,202
NTR	0

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

		<i>Item</i>	<i>Spent</i>
Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015 was produced.	211103 Allowances	34,331
Audit reports for 28 MDAs produced	Audit reports for 29 MDAs were produced	211104 Statutory salaries	664,645
Audit reports for 55 Statutory Authorities produced	Audit reports for 51 Statutory Authorities were produced	212101 Social Security Contributions	71,316
Audit reports for 42 projects produced	Audit reports for 36 projects were produced	213004 Gratuity Expenses	126,819
Management letters for 28 MDAs prepared and approved	Management letters for 29 MDAs were prepared and approved	221003 Staff Training	41,111
Management letters for 55 Statutory Authorities prepared and approved	Management letters for 55 Statutory Authorities were prepared and approved	221011 Printing, Stationery, Photocopying and Binding	12,216
Management letters for 42 projects prepared and approved	Management letters for 42 projects were prepared and approved	227001 Travel inland	9,716
Salary for 67 staff paid	Salary for 67 staff was paid	227002 Travel abroad	36,410
Gratuity for 4 staff paid	Gratuity for 4 staff was paid	227004 Fuel, Lubricants and Oils	14,453
3 months 10% NSSF for staff paid	3 months 10% NSSF for staff paid	228002 Maintenance - Vehicles	24,638
	APMs for 12 MDAs were prepared and approved		
	APMs for 34 Statutory Authorities		

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
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US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 02 Directorate of Central Government One**

were prepared and approved

APMs for 28 projects were prepared and approved

Reasons for Variation in performance

Vol. 2 of the Annual Report of the Auditor General was merged with Vol.4 and name changed to Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015

Reports for four Statutory Authorities; Pride Micro Finance, Uganda Development Bank (UDB), Post Bank and Civil Aviation Authority (CAA) are expected between January and April 2016

Audit reports for six outsourced projects remained in progress.

Total	1,035,655
<i>Wage Recurrent</i>	664,645
<i>Non Wage Recurrent</i>	371,010
<i>NTR</i>	0

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

		<i>Item</i>	<i>Spent</i>
Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015 was produced.	211103 Allowances	14,246
Management Letters for 86 MDAs produced	Management Letters for 69 MDAs produced	211104 Statutory salaries	773,827
Management Letters for 12 Statutory Authorities produced	Management Letters for 29 Statutory Authorities produced	212101 Social Security Contributions	96,838
Management Letters for 121 projects produced	Management Letters for 86 projects produced	213004 Gratuity Expenses	126,819
Audit reports for 86 MDAs produced	Audit Reports for 69 MDAs produced	221003 Staff Training	40,886
Audit reports for 12 Statutory Authorities produced	Audit Reports for 29 Statutory Authorities produced	221009 Welfare and Entertainment	2,543
Audit reports for 121 projects produced	Audit Reports for 79 Projects produced	221011 Printing, Stationery, Photocopying and Binding	17,745
3 months salary for 65 staff paid	3 months salary for 65 staff paid	225001 Consultancy Services- Short term	12,250
Annual gratuity for 4 staff paid	Annual Gratuity for 4 staff paid	227001 Travel inland	17,022
3 months 10% NSSF for staff paid	3 months 10% NSSF for staff paid	227002 Travel abroad	83,188
		227004 Fuel, Lubricants and Oils	14,675
		228002 Maintenance - Vehicles	26,423

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
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US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 03 Directorate of Central Government Two***Reasons for Variation in performance*

Vol. 2 of the Annual Report of the Auditor General was merged with Vol.4 and name changed to Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2015

Number of reports for MDAs and Statutory Authorities were affected by the change in their classification

Total	1,226,462
<i>Wage Recurrent</i>	773,827
<i>Non Wage Recurrent</i>	452,635
<i>NTR</i>	0

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

	<i>Item</i>	<i>Spent</i>
Management letters for 111 HLGs produced	Annual Report of the Auditor General on Local Governments for the FY ended 30th June 2015 produced.	249,594
Management letters for 22 Municipalities produced	211103 Allowances	1,489,160
Management letters 13 Regional Referral Hospitals produced	211104 Statutory salaries	206,487
Management letters for 174 Town Councils produced	212101 Social Security Contributions	4,130
Management letters for 571 LLGS produced	213001 Medical expenses (To employees)	188,605
Management letters for 5 projects produced	213004 Gratuity Expenses	54,023
Audit reports for 111 HLGs produced	221003 Staff Training	66,205
Audit reports for 22 Municipalities produced	221011 Printing, Stationery, Photocopying and Binding	693,900
Audit reports for 13 Regional Referral Hospitals produced	225001 Consultancy Services- Short term	49,398
Audit reports for 174 Town Councils produced	227001 Travel inland	41,872
Audit reports for 571 LLGS produced	227002 Travel abroad	51,671
Audit reports for 4 projects produced	227004 Fuel, Lubricants and Oils	36,101
Annual gratuity for Contract staff paid	228002 Maintenance - Vehicles	
3 months salary for 172 staff paid	Management letters for 111 HLGs Produced	
	Management letter for 1 project Produced	
	Audit reports for 111 HLGs produced	
	Audit reports for 22 Municipalities Produced	
	Audit reports for 13 Regional Referral Hospitals produced	
	Audit reports for 174 Town Councils produced	
	Audit reports for 571 LLGS Produced	
	Audit report for 1 project produced	

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
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US\$ Thousand

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

Annual gratuity for Contract staff paid	3 months NSSF for 172 staff paid
3 months salary for 175 staff paid	
3 months NSSF for 175 staff paid	

Reasons for Variation in performance

N/A

Total	3,131,147
<i>Wage Recurrent</i>	1,489,160
<i>Non Wage Recurrent</i>	1,641,987
<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>
Annual Report of the Auditor General Vol. 5 produced	Annual Report of the Auditor General on Value for Money Audits for the year ended 30th June 2015 produced	211103 Allowances	13,972
Main study reports for 10 VFM audits produced	Main study reports for 11 VFM audits produced	211104 Statutory salaries	546,480
Management letters for 6 specialised audits produced	Management letters for 6 specialised audits produced	212101 Social Security Contributions	54,195
Audit Reports for 6 Specialised Audits produced	Audit reports for 4 Specialised audits produced	213004 Gratuity Expenses	109,977
3 months salary for 39 staff paid	3 months salary for staff paid	221003 Staff Training	40,886
3 months 10% NSSF employer's contribution paid	3 months 10% NSSF employer contribution paid	221009 Welfare and Entertainment	3,681
Annual gratuity for 5 staff paid	Annual Gratuity for 5 staff paid.	221011 Printing, Stationery, Photocopying and Binding	11,224
		225001 Consultancy Services- Short term	214,242
		227001 Travel inland	21,997
		227002 Travel abroad	96,145
		227004 Fuel, Lubricants and Oils	20,586
		228002 Maintenance - Vehicles	31,622

Reasons for Variation in performance

The number of VFM audits increased to eleven due to an additional followup audit on Public Debt Management as implementation of PACs recommendation of carrying out audit follow ups while 2 Specialised audits (PPPs) were still in progress.

Total	1,165,006
<i>Wage Recurrent</i>	546,480
<i>Non Wage Recurrent</i>	618,527
<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
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US\$ Thousand

Vote Function: 1453 External Audit*Recurrent Programmes***Programme 05 Directorate of Value for Money and Specialised Audits****Programme 06 Directorate of Forensic Investigations and Special Audits***Outputs Provided***Output: 14 5302 Value for Money Audits**

		<i>Item</i>	<i>Spent</i>
15 Special Investigations Plans prepared and approved	66 Special Investigation Plans prepared.	211103 Allowances	10,477
15 Special Investigations Management Letters produced	35 Special Investigation Management Letters produced	211104 Statutory salaries	409,602
15 Special Investigations Reports produced	35 Special Investigations Reports produced	212101 Social Security Contributions	52,945
4 IT Audit Management Letters produced	4 IT Audit Management Letters produced	213004 Gratuity Expenses	126,819
4 IT Audit Reports produced	4 IT Audit Reports produced	221002 Workshops and Seminars	15,332
3 months salary for 42 staff paid	3 months salary for 42 staff paid	221003 Staff Training	27,258
Annual gratuity and 10% NSSF contribution for 4 contract staff paid	Annual gratuity for 4 contract staff paid	221009 Welfare and Entertainment	1,059
3 months 10% NSSF employer contribution for 42 staff paid	3 months 10% NSSF employer contribution for 42 staff paid	221011 Printing, Stationery, Photocopying and Binding	7,839
	Reports for 12 MDAs prepared and produced	225001 Consultancy Services- Short term	312,088
		227002 Travel abroad	2,921
		227004 Fuel, Lubricants and Oils	12,250
		228002 Maintenance - Vehicles	6,390

Reasons for Variation in performance

The number of Special Investigations increased due to the number of requests received

Total	984,979
<i>Wage Recurrent</i>	409,602
<i>Non Wage Recurrent</i>	575,377
<i>NTR</i>	0

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

Masaka regional office compound paved	Paving of Masaka regional compound is at procurement stage
A.C System installed at Gulu regional office	Installation of Air Conditioning system at Gulu regional office not carried out
Contractor claims related to Audit House project paid	Audit House contractor's claims assessed and defects report produced. Defects liability period was partially extended for a few pending

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
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UShs Thousand

Vote Function: 1453 External Audit

Development Projects

Project 0362 Support to Office of the Auditor General

works

Reasons for Variation in performance

Planned outputs for Development were not achieved due to non-release of Development budget.

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

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

Evaluation Report produced Contract awarded Adverts for procurement of 2 motor vehicles made and bids were still being received.

Reasons for Variation in performance

The number of motorvehicles to be procured reduced from five to 2 due to change in specifications thus changing the unit cost of each vehicle.

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

GRAND TOTAL	10,824,744
<i>Wage Recurrent</i>	4,879,006
<i>Non Wage Recurrent</i>	5,945,738
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	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)	US\$ Thousand
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Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 14 5303 Policy, Planning and Strategic Management**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Annual Report of the Auditor General for the year ended 2015 processed and disseminated	211104 Statutory salaries	2,567	0	2,567
	213002 Incapacity, death benefits and funeral expenses	4,787	0	4,787
	221001 Advertising and Public Relations	3,418	0	3,418
Half year financial statements for the period ended 31st December 2015	221002 Workshops and Seminars	43,557	0	43,557
	221004 Recruitment Expenses	8,002	0	8,002
Technical support provided to staff implementing RAM	221007 Books, Periodicals & Newspapers	1,971	0	1,971
	221008 Computer supplies and Information Technology (IT)	63,180	0	63,180
	221009 Welfare and Entertainment	19,926	0	19,926
20 post -issuance reviews (Cold reviews) carried out	221012 Small Office Equipment	26,413	0	26,413
	222001 Telecommunications	30,460	0	30,460
Data base on status of audit reports produced by the Auditor General updated.	223004 Guard and Security services	24,039	0	24,039
	223006 Water	18,830	0	18,830
	224004 Cleaning and Sanitation	49,570	0	49,570
Technical support provided to Oversight Committees of Parliament	225001 Consultancy Services- Short term	71,607	0	71,607
	227001 Travel inland	23,403	0	23,403
Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House	228001 Maintenance - Civil	95,282	0	95,282
	228002 Maintenance - Vehicles	19,635	0	19,635
	228003 Maintenance – Machinery, Equipment & Furniture	31,690	0	31,690
1 Technical Update workshop/conference attended	Total	505,112	0	505,112
	<i>Wage Recurrent</i>	2,567	0	2,567
OAG promotional material procured	<i>Non Wage Recurrent</i>	502,545	0	502,545
Press conference - Submission of the Annual Audit Report				
2 Bi-monthly OAG Information Flyers				
OAG Bulletin produced				
Subscription to newspaper publishers paid				
Quarter two progress report for the FY 2015/16 produced				
AG and the OAG represented in courts of law and other legal forum				
Legal briefs and opinions prepared for the AG and OAG				
OAG Legal Department Practicing Certificates obtained				
Budget Estimates for the FY 2016/17 produced				
Annual Operational Plan for the FY 2016/17 produced				
OAG Semi-Annual Government Performance Report for the FY 2015/16 as part of the overall Government performance produced				

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
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Vote Function: 1453 External Audit

Recurrent Programmes

Programme 01 Headquarters

1 Special Investigation Report produced

10 branches audited for compliance and quarter two report produced

3 monthly reports on procurement & disposal submitted to PPDA

Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.

Quarter Three support supervision visits made to branch offices by AG, AAG and AAG-C

OAG payroll managed

Staff social security benefits managed (NSSF and Gratuity)

Staff pay slips printed and distributed

Staff performance managed

OAG Health Insurance and Group life Schemes managed

OAG staff trainings managed

Training Evaluation Framework developed

Internet and data services maintained

Closed User Group services maintained

IT equipment managed and maintained

Quarter Three IT Progress Report produced

OAG Management Information Systems procured

Phased implementation of Enterprise wide-Risk Management (ERM)

6 Contracts Committee meetings held and minutes produced

9 Evaluation Committee meetings held and reports produced

2 procurement adverts placed in the newspapers

Technical support provided to the HR Advisory Committee by the Legal Unit

Contracts drafted and reviewed on behalf of the AG and OAG

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>US\$ Thousand</i>		
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Vote Function: 1453 External Audit*Recurrent Programmes***Programme 01 Headquarters**

Quarterly utilities and services bills paid

3 months 10% NSSF employer's contribution paid

3 months salary for 83 staff paid

<i>NTR</i>	0	0	0
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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>	
211104 Statutory salaries	18,248	0	18,248	
Risk profiling for 30 MDAs carried out	213002 Incapacity, death benefits and funeral expenses	1,843	0	1,843
	221009 Welfare and Entertainment	5,349	0	5,349
Risk profiling for 56 Statutory Authorities carried out	221011 Printing, Stationery, Photocopying and Binding	529	0	529
	227001 Travel inland	161,711	0	161,711
Risk profiling for 37 projects carried out	227004 Fuel, Lubricants and Oils	9,472	0	9,472
	228002 Maintenance - Vehicles	1,999	0	1,999
3 months salary for 67 staff paid	Total	198,927	0	198,927
3 months 10% NSSF for staff paid	<i>Wage Recurrent</i>	18,248	0	18,248
	<i>Non Wage Recurrent</i>	180,679	0	180,679
	<i>NTR</i>	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>	
Risk profiling for 88 MDAs carried out	211103 Allowances	20,086	0	20,086
	211104 Statutory salaries	133,079	0	133,079
Risk profiling for 11 Statutory Authorities carried out	213002 Incapacity, death benefits and funeral expenses	1,843	0	1,843
	221009 Welfare and Entertainment	5,350	0	5,350
Risk profiling for 55 projects carried out	221011 Printing, Stationery, Photocopying and Binding	0	0	0
	225001 Consultancy Services- Short term	315,750	0	315,750
Audit reports for 7 PSAs produced	227001 Travel inland	138,821	0	138,821
	227002 Travel abroad	5,852	0	5,852
3 months salary for 65 staff paid	227004 Fuel, Lubricants and Oils	9,250	0	9,250
3 months 10% NSSF for staff paid	228002 Maintenance - Vehicles	3,603	0	3,603
	Total	633,635	0	633,635
	<i>Wage Recurrent</i>	133,079	0	133,079
	<i>Non Wage Recurrent</i>	500,555	0	500,555
	<i>NTR</i>	0	0	0

Programme 04 Directorate of Local Authorities*Outputs Provided*

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
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Vote Function: 1453 External Audit*Recurrent Programmes***Programme 04 Directorate of Local Authorities****Output: 14 5301 Financial Audits**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
APMs of 618 Sub-Counties and Municipal Divisions prepared and approved	211103 Allowances	28	0	28
	211104 Statutory salaries	231,849	0	231,849
	212101 Social Security Contributions	109,423	0	109,423
Management letters for 618 Sub-Counties and Municipal Divisions prepared and approved	213001 Medical expenses (To employees)	85,339	0	85,339
	213002 Incapacity, death benefits and funeral expenses	1,843	0	1,843
	221009 Welfare and Entertainment	12,458	0	12,458
Audit reports for 618 Sub-Counties and Municipal Divisions prepared and approved	225001 Consultancy Services- Short term	38,590	0	38,590
	227001 Travel inland	582,664	0	582,664
3 months NSSF for 174 staff paid	227004 Fuel, Lubricants and Oils	722	0	722
3 months salary for 174 staff paid	228002 Maintenance - Vehicles	12,178	0	12,178
	Total	1,075,094	0	1,075,094
	<i>Wage Recurrent</i>	<i>231,849</i>	<i>0</i>	<i>231,849</i>
	<i>Non Wage Recurrent</i>	<i>843,245</i>	<i>0</i>	<i>843,245</i>
	<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

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>
Audit area justification papers for the FY 2016/17 audits produced	211103 Allowances	60,834	0	60,834
	211104 Statutory salaries	32,570	0	32,570
	213001 Medical expenses (To employees)	138,664	0	138,664
3 months salary for 39 staff paid	213002 Incapacity, death benefits and funeral expenses	1,843	0	1,843
	213004 Gratuity Expenses	41,682	0	41,682
3 months 10% NSSF employer's contribution paid	221002 Workshops and Seminars	55,196	0	55,196
	221009 Welfare and Entertainment	4,628	0	4,628
	225001 Consultancy Services- Short term	77,801	0	77,801
	227001 Travel inland	208,127	0	208,127
	227002 Travel abroad	8,881	0	8,881
	227004 Fuel, Lubricants and Oils	24,873	0	24,873
	228002 Maintenance - Vehicles	13,620	0	13,620
	Total	668,718	0	668,718
	<i>Wage Recurrent</i>	<i>32,570</i>	<i>0</i>	<i>32,570</i>
	<i>Non Wage Recurrent</i>	<i>636,148</i>	<i>0</i>	<i>636,148</i>
	<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

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>
15 Special Investigations Plans prepared and approved	211103 Allowances	19,524	0	19,524
	211104 Statutory salaries	195,813	0	195,813
	213001 Medical expenses (To employees)	138,664	0	138,664
15 Special Investigation management letters produced	213002 Incapacity, death benefits and funeral expenses	1,843	0	1,843
	221002 Workshops and Seminars	19,668	0	19,668
	221009 Welfare and Entertainment	4,500	0	4,500
15 Special Investigations Reports prepared and approved	221011 Printing, Stationery, Photocopying and Binding	1,411	0	1,411
	225001 Consultancy Services- Short term	18,301	0	18,301
3 months salary for 42 staff paid				

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>US\$ Thousands</i>	
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Vote Function: 1453 External Audit*Recurrent Programmes***Programme 06 Directorate of Forensic Investigations and Special Audits**

227001 Travel inland	115,000	0	115,000	
3 months 10% NSSF employer contribution for 42 staff paid	227002 Travel abroad	33,079	0	33,079
	227004 Fuel, Lubricants and Oils	11,675	0	11,675
	228002 Maintenance - Vehicles	19,714	0	19,714
	Total	579,192	0	579,192
	<i>Wage Recurrent</i>	195,813	0	195,813
	<i>Non Wage Recurrent</i>	383,378	0	383,378
	<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**

Retention in respect of Audit House project paid to the Contractor.

Complete paving of Masaka regional office compound

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

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>	
2 motor vehicles delivered	312204 Taxes on Machinery, Furniture & Vehicles	0	0	0
	Total	0	0	0
	<i>GoU Development</i>	0	0	0
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0
	GRAND TOTAL	3,660,677	0	3,660,677
	<i>Wage Recurrent</i>	614,126	0	614,126
	<i>Non Wage Recurrent</i>	3,046,551	0	3,046,551
	<i>GoU Development</i>	0	0	0
	<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	22.291773876	3.07066074	13.8%	3.167525045	14.2%
Other	0	0	0.0%	0	0.0%
Total	22.291773876	3.07066074	13.8%	3.167525045	14.2%

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

To complete audits that will remain as work in progress by end of quarter three and facilitate audit planning process for the FY ended 30th June 2016 audits.

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	4.940509736	4.806552415	97.3%	0	0.0%
Total	4.940509736	4.806552415	97.3%	0	0.0%

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

The office will have received all its development budget.

Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
Grand Total	27.232283612	7.877213155	28.9%	3.167525045	11.6%

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

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>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

Vote Performance Summary (Step 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

Vote: 131 Auditor General

Checklist for OBT Submissions made during QUARTER 3

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