



**REPUBLIC OF UGANDA**

**OFFICE OF THE AUDITOR  
GENERAL**

**VOTE 131**

**POLICY STATEMENT FOR THE  
FINANCIAL YEAR 2015/16**

**MARCH 2015**



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## **FOREWORD**

### **The Rt. Hon. Speaker of Parliament;**

Pursuant to Section 33 (1) of the National Audit Act, 2008, allow me present the Policy Statement for the Office of the Auditor General for the FY 2015/16.

Article 163 (1) of the Constitution of the Republic of Uganda establishes the Office of the Auditor General and Article 163 (3) mandates the Auditor General to audit and report on the public accounts of Uganda and of all public offices, including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies or organisations established by an Act of Parliament; and conduct financial and value for money audits in respect of any project involving public funds.

The number of audits that the office carries out is directly affected by any changes and developments in Government structures. Therefore, in the FY 2015/16, the number of planned audits increased by 49 from 1,403 in the FY 2014/15 to 1,452. This has a direct impact on the resource requirements of the office in terms of financial, human, logistical and infrastructure requirements.

The priority interventions for the FY 2015/16 include;

- i. Improvement on the quality and impact of audits. The impact of audit depends on the level of utilisation of audit reports by the stakeholders which is also influenced by the quality and timeliness of audit reports as well as the level of stakeholder engagement.

In regard to improving the quality of audit reports, the office will focus on finalising the Quality Control Manual, developing standardised guidelines on report writing, developing teammate libraries for small entities and parastatals, incorporating audit themes in OAG report structures, implementation of ISSAIs, carrying out an audit risk assessment of the office and evaluation of the financial reporting framework(s).

On the other hand, the office will ensure timely dissemination of audit reports that meet stakeholder expectations, maintain a database on status of audit reports submitted to Parliament, track adoption of PAC recommendations on OAG reports and strengthen collaboration with other anticorruption agencies.

- ii. Improvement on institutional governance within the office: During the year, the Internal Audit Manual, Internal Audit Charter and the Corporate Social Responsibility Policy will be finalised and approved and provisions on the Mandate of the Auditor General and the Office of the Auditor General will be reviewed. The office will also continue with the implementation of the Enterprise-wide-Risk Management (ERM) and sensitization of staff on OAG policies. The office is implementing the fourth year of the Corporate Plan 2011-16, therefore in the FY 2015/16; it plans to develop the Corporate Plan for the period 2016-2020.
- iii. Strengthening physical independence and improvement on operational efficiency. The commissioning of the Audit House and Mbarara regional office marked the attainment of 100% of OAG physical independence, henceforth the focus will be on attaining operational efficiency. Therefore, in the FY 2015/16, the Financial Management, Accounting and Operations Manual will be finalised and a comprehensive Monitoring and Evaluation framework will be developed and implemented.

In order to efficiently cover the necessary audit areas, the office plans to construct two new regional offices in Moroto and Hoima Districts.

- iv. Enhancing human resource and management development framework within the office. The office will review the Management Development Curriculum, develop and disseminate a Training and Evaluation Framework, formulate human resource guidelines, carry out a job evaluation, develop and implement a staff Capacity Building Plan.

The above interventions are intended to drive the office towards the attainment of its objectives as it strives to achieve its mission of auditing and reporting to Parliament and thereby making an effective contribution to improving public accountability and value for money spent.

To attain the above, the office requires a total budget of UGX 77.591Bn including taxes. However, for the FY 2015/16, it was allocated UGX 46.819Bn including taxes leaving a funding gap of UGX 30.772Bn.

In accordance with Section 13 (13) of the Public Finance Management Act, 2015, I therefore submit the Policy Statement with the budget proposals for the FY 2015/16 for your consideration and approval.



John F.S. Muwanga

**AUDITOR GENERAL**

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## **LIST OF ACRONYMS**

ACCA	Association of Chartered Certified Accountants
AFROSAI	African Organization of Supreme Audit Institutions
AFROSAI-E	English Speaking Sub-Region of African Organization of Supreme Audit Institutions
BFP	Budget Frame Work Paper
BN	Billion
CAATs	Computer Aided Audit Tools
CG	Central Government
CIA	Certified Internal Auditor
CPA	Certified Public Accountant
CSR	Corporate Social Responsibility
DC	Data Center
FINMAP	Financial and Management Accountability Programme
FY	Financial Year
GAO	Government Accountability Office of United States of America
GOU	Government of Uganda
HRM	Human Resource Management
ICT	Information & Communication Technology
IDEA	Interactive Data Extraction and Analysis
IFMS	Integrated Financial Management Systems
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
JICA	Japan International Corporation Agency
LG	Local Government
LLGs	Lower Local Governments
MDA	Ministries, Departments and Agencies
MTEF	Medium Term Expenditure Frame Work
MSU	Management Support Unit
RAM	Regularity Audit Manual
OAG	Office of the Auditor General

PEMCOM	Public Expenditure Management Committee
PDU	Procurement and Disposal Unit
PROG	Programme
SAI	Supreme Audit Institution
UGX	Uganda Shillings
TOT	Training of Trainers
VFM	Value for Money
VOL	Volume

# **STRUCTURE OF THE POLICY STATEMENT**

## **1.0 INTRODUCTION**

This Policy Statement contains a description of the vote function and outputs by programme. The Office of the Auditor General has one vote function of external audit, six vote-function outputs; 3 under Recurrent Statutory Budget and 3 under Development Budget, 6 programs and one project.

The three recurrent statutory vote function outputs are classified as:

- i.** Financial Audits;
- ii.** Value for Money Audits;
- iii.** Policy, Planning and Strategic Management.

Under the development budget, the vote function outputs are:

- i.** Government Buildings and Administrative Infrastructure;
- ii.** Purchase of Motor Vehicles and Other Transport Equipment;
- iii.** Purchase of Office Furniture and Fittings.

The programs are;

- i.** Headquarters;
- ii.** Directorate of Central Government One;
- iii.** Directorate of Central Government Two;
- iv.** Directorate of Local Authorities;
- v.** Directorate of Value for Money and Specialised Audits;
- vi.** Directorate of Forensic Investigations and IT Audits.

The project is;

- i.** Support to the Office of the Auditor General;

Our work plan and budget are therefore premised on these six key vote function outputs where allocations and outputs are captured in 6 programs and 2 projects.

## **2.0 THE STRUCTURE**

This Policy Statement is arranged in 3 sections;

### **2.1 Section 1: Executive Summary**

This section provides a summary of the office mandate, vision, mission, core values, strategic objectives, performance review for the FY 2014/15, budget allocations, priorities, planned outputs as well as unfunded outputs for the FY 2015/16.

### **2.2 Section 2: Organogram and Staff Structure**

This section provides a snapshot of the organogram and staff structure.

### **2.3 Section 3: Vote Summary**

This section provides a snapshot of the vote outcomes and outcome indicators, vote performance for the FY 2014/15 and detailed planned outputs for the FY 2015/16, proposed Budget allocation for the FY 2015/16 and the medium term, vote cross-cutting policy and other budgetary issues.

# EXECUTIVE SUMMARY

## 1.0 MANDATE

The Office of the Auditor General derives its mandate from Article 163 of the Constitution of the Republic of Uganda. Article 163 (3) mandates the Auditor General to audit and report on the Public Accounts of Uganda and of all public offices, including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies or organizations established by an Act of Parliament; and conduct financial and value for money audits in respect of any project involving public funds.

Article 163 (4) requires the Auditor General to submit to Parliament annually a report of the accounts audited by him or her under clause (3) of this article for the financial year immediately preceding.

## 2.0 VISION, MISSION AND CORE VALUES

### Vision

“To be an effective and efficient Supreme Audit Institution in promoting effective public accountability”

### Mission

“To audit and report to Parliament and thereby make an effective contribution to improving public accountability and value for money spent”

### Core Values

- **Integrity:** Being upright and honest;
- **Objectivity:** Showing impartiality and professional judgement;
- **Professional competence:** To act with diligence, proficiency and team spirit.

## 3.0 STRATEGIC OBJECTIVES

The OAG corporate plan for the period 2011-16 focuses on four strategic objectives;

- i. To improve the quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds;
- ii. To improve the efficiency and effectiveness of internal and external communications to raise the corporate image of the OAG among the key stakeholders;
- iii. To strengthen the financial and operational independence of the Office of the Auditor General;
- iv. To attain higher organisational performance.

## **4.0 PERFORMANCE REVIEW FOR THE FY 2014/15**

### **4.1 Budget Outturn as at 31<sup>st</sup> March 2015**

#### **GOU Funding**

In the FY 2014/15 the office prepared and submitted, for approval to Parliament, a total budget of UGX.92.302Bn including a funding gap of UGX.40.696Bn. Parliament subsequently approved a total budget of UGX.57.098Bn including taxes. This comprises UGX.19.587Bn for wage, UGX.20.959Bn for non-wage and UGX.16.539Bn for development including taxes of UGX.0.240Bn.

By 31st March 2015, a total of UGX 48.731Bn representing 85% of the approved GOU budget of UGX 57.098Bn was released.

#### **Support from Development Partners**

The office received technical and financial support from three development Partners namely: FINMAP, IRISH AID AND GIZ. The support from each source as at 31st March 2015 is as follows:

#### **FINMAP**

The office benefited from the Government of Uganda's six year public financial management reform strategy under FINMAP. This contributed to capacity development and achievement of operational independence of the office. Under FINMAP, the office was allocated UGX. 4.919Bn (USD. 1.676Mn) for the year 2014/15. By 31st March 2015, a total of UGX. 1.823Bn representing 37% of the budget had been released.

## IRISH AID

The office received a grant of UGX. 1.244Bn from the Government of Ireland to support it in the improvement of the quality of audits through technical capacity building and retooling of the Directorate of Value for Money and Specialised Audits (FVM&SA), Forensic Investigations and IT Audit (FIIT) and other directorates performing financial audits. By 31st March 2015, all the grant amounting to UGX. 1.244BN had been released.

## GIZ

The office is also a beneficiary of the German cooperation (GIZ) grant whose overall goal is to promote accountability and transparency in Uganda. Under GIZ, the office obtained technical support of UGX. 6.226BN geared at promoting the effectiveness of external audit through; human resource development, development of audit manuals and audit tools. By 31st March 2015, a total of UGX. 2.591BN representing 42% of the total budget had been released. Table 1 below presents the approved budget, releases and expenditure for the FY 2014/15.

**Table 1: Approved Budget, Releases and Expenditure for the FY 2014/15 (Bn) as at 31st March 2015**

<b>Budget Type</b>	<b>Approved Budget Allocation</b>	<b>Released</b>	<b>% of Budget Released</b>	<b>Expenditure</b>	<b>% of Releases Spent</b>
GOU - Recurrent - Wage	19.587	14.404	74%	14.368	100%
GOU - Recurrent -Non - Wage	20.959	17.788	85%	15.521	87%
GOU – Development + Taxes	16.539	16.539	100.0%	13.043	79%
<b>Subtotal - GOU</b>	<b>57.098</b>	<b>48.731</b>	<b>85.0%</b>	<b>42.932</b>	<b>88%</b>
FINMAP	4.919	1.823	37.0%	1.823	100%
IRISH AID	1.202	1.244	103%	0.301	24%
GIZ	6.226	2.592	42%	2.592	100%
<b>Total-Donor</b>	<b>12.347</b>	<b>5.659</b>	<b>46%</b>	<b>4.768</b>	<b>84%</b>
<b>Vote Total</b>	<b>69.445</b>	<b>54.390</b>	<b>78%</b>	<b>47.700</b>	<b>88%</b>

## 4.2 Financial and Value for Money Audits

In the FY 2014/15, the office planned to conduct a total of 1,387 financial and 16 value for money audits including 6 specialised audits. By 31<sup>st</sup> March 2015, it had completed and reported on a total of 1,898 financial audits and 15 value for money audits of which 5 were specialized audits. A total of 739 financial audits were in progress. Table 2 presents the status of audits as at 31<sup>st</sup> March 2015.

**Table 2: Status of Audits for the FY 2014/15 as at 31<sup>st</sup> March 2015**

<b>Audit Entities</b>	<b>Planned Audits</b>	<b>Completed Audits</b>	<b>Percentage</b>	<b>Audits in Progress</b>
<b>Financial Audits</b>				
MDAs	109	105	96%	-
Statutory Authorities	91	76	84%	7
Local Authorities*	1,007	1,561	156%	618
Projects	134	99	74%	84
Forensic Investigations and Special Audits**	46	57	124%	30
<b>Sub-Total</b>	<b>1,387</b>	<b>1,898</b>	<b>136%</b>	<b>739</b>
<b>Value for Money and Specialised Audits</b>				
Value for Money Audits	10	10	100%	-
Specialised Audits	6	5	83%	-
<b>Sub-Total</b>	<b>16</b>	<b>15</b>	<b>94%</b>	
<b>Grand Total</b>	<b>1,403</b>	<b>1,913</b>	<b>136%</b>	

\* The 1,561 audits include a backlog of 571 LLG audits that were work in progress by 31<sup>st</sup> March 2014

\*\* The office received more special audit requests than what was planned for.



## **4.3 Policy, Planning and Strategic Management**

### **4.3.1 Finance and Administration**

#### **Financial and Operational Independence**

Objective 3 and 4 aim at strengthening financial and operational independence of the Office of the Auditor General and attaining higher organisational performance of the OAG respectively. Under these objectives, the office commenced the preparation of the Financial Management, Accounting and Operations Manual in the FY 2012/13. At the time of reporting, the final draft was complete and awaiting review and approval by top management. The office is now able to produce its own rules and procedures thus enhancing operational independence and promoting an internal culture of quality financial management.

#### **Compliance with Government Financial Regulations**

The office complied with Government financial regulations and submitted the following to the relevant authorities: Annual Financial Statements for the FY 2013/14, Annual Government Performance Report for the FY 2013/14, Half-Year Financial Statements for the FY 2014/15, Semi-Annual Government Performance Report for the FY 2014/15, Budget Framework Paper and Preliminary Budget Estimates for the FY 2015/16. The office also updated the Assets Register as at 30<sup>th</sup> June 2014. In order to ensure effective participation of key stakeholders in the planning process for the FY 2015/16, the office held a budget conference. All relevant quarterly progress reports were produced and submitted timely. In accordance with the AFROSAI-E planning guidelines for Supreme Audit Institutions, the office prepared an Annual Operational Plan for the FY 2014/15.

Under the Financial Management and Accountability Programme (FINMAP), the Component Work Plan and Budget Estimates for the FY 2014/15 and three quarterly progress reports were prepared to Management Support Unit (MSU) were submitted. In addition, the office participated in all FINMAP III planning activities and was fully represented in the Public Expenditure Management Committee (PEMCOM) meetings. FINMAP supports the Government in strengthening and consolidating reforms in public financial management while PEMCOM assists Government in monitoring the status of public financial management.

### **4.3.2 Human Resource Management and Development**

Under objective 4 of the Corporate Plan 2011-16; "attaining higher organisational performance", the Human Resource Department conducted staff training and continuous professional development activities, staff performance, implemented the new structure and managed staff welfare issues. The following present a summary of the plans and achievements in the year:

#### **4.3.2.1 Staff Training and Development**

The office undertook capacity development in skills enhancement, career development professional areas.

##### **Skills Enhancement**

Under skills enhancement, 350 staff trained locally and abroad. The training covered various areas; Public financial management and good governance in the public sector, VFM modular course; IT audit, use of Regulatory Audit Manual, electronic records management, induction for regularised staff, assessment of Public Private Partnerships, management development programme, professionalisation of SAIs, Oracle training, communications management, monitoring and evaluation, report writing, gender audit, audit of public debt, training in oil and gas, training in advanced procurement, contract management and effective negotiation, IT capacity building, strategic human resource management, environmental audit, administrative and secretarial skills, stakeholder management and engagement, facilitation skills, training in petroleum industry and environmental management, fraud and corruption, financial accounting and reporting, IFMS, training in CCTV technology, and RAM e-learning course. In an effort to efficiently manage the training activity, the office is steadily developing an in-house resource pool to facilitate trainings.

The strategies used for skills enhancement and management development programs included; training in formal institutions, attachment to relevant organisations and SAIs abroad, as well as workshops and seminars.

##### **Professional Training**

During the period under review, a total of 61 staff were sponsored to undertake professional courses namely; ACCA, CPAU, CISA and CFE. At the time of reporting, a total of 4 officers had completed ACCA and 6 officers had completed CPAU, while 58 staff are continuing with

professional studies. The number of professionally qualified staff increased from 106 in 2014 to 116 in 2015 as indicated in Table 4 below:-

**Table 3: Number of Professional Accountants**

<b>Audit Year</b>	<b>Number at the beginning of the year</b>	<b>Net Increment</b>	<b>Number at end of year</b>
<b>2013/2014</b>	102	4	106
<b>2014/2015</b>	106	10	116

### **Career Development**

The office sponsored 13 staff for career development courses (3 for Masters Degrees, 2 for Ordinary Diplomas and 8 for Bachelor’s Degrees). At the time of reporting, 5 had completed while 8, were still pursuing their respective courses.

#### **4.3.2.2 Staff Performance Appraisal**

The Office has a performance appraisal tool as approved in the HR Manual 2013; this is in line with strategic objective 4, “to attain higher organisational performance”. Accordingly, OAG staff were appraised and formal appraisal feedback given.

#### **4.3.2.3 Staff Recruitment, Confirmation, Promotion, Transfer and Turnover**

The office has been implementing its approved structure in phases, due to wage bill constraints. A total of 32 temporary staff were regularised. These included; 1 Auditor, 1 Executive Assistant, 3 Pool Stenographers, 15 Drivers, 10 Office Assistants and 2 Security Guards. At the time of reporting, 472 positions out of 528 positions, representing 89.3 % of the approved structure, were filled.

The office confirmed 58 staff, promoted 7 and transferred 3 internally. In addition, a turnover of 3 staff members comprising of; 1 Chief Operating Officer, 1 Auditor and 1 Principal Stores Assistant was realised, due to resignation and normal retirement.

#### **4.3.2.4 Human Resource Policies**

The office is implementing the OAG Human Resource Manual, 2013 as approved and 500 copies have been printed awaiting distribution to all staff.

#### **4.3.2.5 Staff Welfare**

The Office of the Auditor General provides medical healthcare by contracting a reputable medical insurance company to her staff since 2011. This scheme covers all employees, their spouses and a maximum of three other dependants. The scheme also covers all staff members living with HIV/AIDS, as well as those with life threatening illnesses.

#### **4.3.3 Information Technology**

Information and Communication Technology (ICT) supports the audit function of OAG by enabling audit business processes. Its development is crucial for the OAG in attaining higher organisational performance and improving on the efficiency and effectiveness of internal and external communications among other OAG processes.

During the year, the office planned to acquire 55 Laptops; 377 CUG handsets and 8 heavy duty printers; install OAG Wide Area Network at Jinja, Mbale, Masaka and Soroti Regional Offices; maintain subscription for internet, data and CUG and carry out regular maintenance of ICT equipment at both headquarter and regional offices.

The office recently commissioned a new Data Centre at the newly constructed Audit House that will provide more storage and stability to the OAG systems. The new Data Centre shall enable the office to better improve its operational efficiency. The office shall use the old Data Centre to set up a disaster recovery site in Jinja to safeguard against data loss.

The contract for supply of 380 Closed User Group handsets was awarded and is awaiting delivery. This is aimed at reducing communication costs, increasing efficiency, enabling mobile data connectivity for Auditors in all regions of the country. The procurement process for 100 laptops under FINMAP was at evaluation stage. Procurements also included heavy duty printers/ photocopiers that were distributed to the branches to improve report production.

The office successfully deployed wireless internet services to all its branches, maintained service contracts with service providers and NITA-U to ensure uptime, and achieving greater network stability across the whole office in general.

The major challenges that the department continues to face include inadequate funding and ageing IT equipment which requires continuous replacement.

#### **4.3.4 Technical Support Services**

To achieve objective 1 of the OAG Corporate Plan, “to improve on the quality and impact of audit work so as to promote increased accountability, probity and transparency in the management of public funds”, the office is focused on enhancing the audit production processes and report utilisation by stakeholders. This is being achieved through the Departments of Quality Assurance and Audit Development, Parliamentary Liaison and Executive Support. The subsequent sections present the snapshot of the achievement of the three departments during the year under review.

#### **4.3.5 Quality Assurance and Audit Development**

The Quality Assurance and Audit Development department ensures audit report quality management and standards, in line with emerging local and global trends. The department undertakes quality assurance reviews, to ensure that audits are carried out in compliance with the relevant auditing standards, as well as undertake audit development, which involves development of audit manuals and guidelines in audit related areas.

In the FY 2014/15, the department planned to finalise the quality control manual and disseminate it to staff; develop Teammate libraries for small entities; develop standardised guidelines on report writing, energy sector audit guidelines, IT audit manual and gender audit manual; customise the performance audit manual in line with ISSAIs; identify and roll out user friendly data analysis tools; carry out hot audit reviews (during audit) and cold audit reviews (after the audit report) and provide technical support to staff implementing the Risk Based Audit Methodology (RAM).

During the year, the department facilitated training of all Regularity Audit staff in the risk based methodology (RAM), as well as offered technical support to all staff, during the implementation of this new methodology. In addition, the department standardised reporting templates for audit reports in Regularity Audit and facilitated training of 150 staff in report writing.

In a wider effort to support the Audit profession in Uganda, the OAG through the department of QAAD also sensitised members of the Institute of Certified Public Accountants (ICPAU) at a workshop aimed at creating awareness on the requirements of the International Standards for Supreme Audit Institutions (ISSAIs) in financial audit, performance audit and compliance audit.

On the Quality Assurance function, the department performed and reported on 30 quality assurance audit reviews, including 10 pre-issuance and 20 were post issuance reviews of regularity audits. The department also carried out institutional review on the Human Resource function, with assistance from the Swedish National Audit Office.

#### **4.3.6 Parliamentary Liaison**

This function supports the audit process in accordance with the requirement that OAG should maintain a strong relationship with the relevant Parliamentary committees in compliance with ISSAI 20, Principle 7 which demands SAIs to report publicly on the results of their audits and on their conclusions regarding the overall government activities. This support enables the Committees to understand the audit reports and the conclusions well, in order to take appropriate action.

In accordance with Article 153 of the Constitution, Parliament through its oversight Committees, performs the oversight function over public funds and requires the Executive to account for the public resources entrusted to them for provision of public goods and services. The oversight Committees include: the Public Accounts Committee (PAC) for Central Government, the Local Government Public Accounts Committee (LGPAC) for Local Governments and the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE) for Government parastatals and Commissions.

Accordingly, the Department of Parliamentary Liaison was established to enhance coordination, offer technical guidance, follow up and document issues that arise during all Oversight Committee sessions. The department therefore seeks to proactively provide support in enhancing the skills of the Parliamentary Committees to read and make effective use of the Auditor General's reports. Below are the achievements of the Department during the year.

#### **Support to Oversight Committees of Parliament**

##### **PAC**

In the FY 2014/15, the department planned to sensitise oversight committees of Parliament on findings in the annual report of the Auditor General for the year ended 30th June 2013, update a database on status of PAC Reports, prepare briefs and provide technical support to PAC during meetings, prepare minutes for all audit reports discussed and carry out verification as recommended by PAC.

During the year, the department provided technical support to Public Accounts Committee in designing a strategy by which audit reports were profiled basing on audit opinions; namely; Disclaimer, Adverse, Qualified and Unqualified opinions. The first three categories of reports were all discussed. The committee discussed 60 financial audit reports and 5 value for money audit reports. By 31st March 2015, the committee had held 102 sessions and discussed 83% of the reports, that is, for 60 entities out of 72.

Parliamentary Liaison further provided support to PAC in discussing 6 reports for foreign missions in America and Asia. The reports for New York, Washington and Ottawa covered two financial years of 2011/12 and 2012/13 while the ones for Abu Dhabi, New Delhi and Gouzhou covered the FY 2012/13. The committee is now being provided support and has embarked on report writing for these entities and will be concluded by the end of April 2015. Thereafter, the committee will consider the remaining Value for Money Audit reports.

### **COSASE**

The Parliamentary Liaison also offered technical support to the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE). Fifty six (56) sessions in which 41% of the reports, that is, 30 out of 72, ranging from Financial Years 2010/11 to 2012/13 were discussed. These reports are being finalised and will be ready by the end of April 2015.

### **LGPAC**

Technical support was also offered to Local Government Public Accounts Committee (LGPAC) where 38 out of 304 entity reports representing 12.5% of the reports for FYs 2008/09, 2009/10 and 2010/11 were discussed.

The committee further inherited the following reports which had been discussed and concluded by the previous committee, but were not presented for consideration and adoption;

- a) Report of the Local Government Accounts Committee on the Special Audit Report of the Auditor General on the Public Accounts of Kawempe Division for the FY ended 30th June 2006 and 2007.
- b) Report of the Local Government Accounts Committee on the Special Audit report of the Auditor General on the Public accounts of Kampala District for the Financial Years 2000/2001 -2006/2007.

- c) Report of the Local Government Accounts Committee on the Report of the Auditor General on the Public Accounts of Districts and Municipal Councils for the Financial Years 2005/06.
- d) Report of the Local Government Accounts Committee on the reports of the Auditor General on the Public accounts Committee of Districts and Municipal Councils for the Financial Year 2006/07.
- e) Report of the Local Government Accounts Committee on the Reports of the Auditor general on the Public Accounts of Districts and Municipal Councils for Financial Year 2007/08.

The Committee intends to present these reports to Parliament for consideration and adoption..

#### **4.3.7 Executive Support**

This function supports the audit process by strengthening stakeholder engagement through; timely dissemination of audit reports, enhanced interaction and maintenance of linkages and coordination with stakeholders aimed at improving impact of audit reports and modernisation of records and Knowledge management within the office.

In the FY 2014/15, the department planned to conduct an internal baseline survey across the entire office, process and disseminate the Annual Report of the Auditor General for the FY ended 30th June 2014, process and disseminate 16 sector and 9 regional audit reports for the year ended 30th June 2014, participate in regional entry meetings and undertake follow up on streamlining of the records function at regional offices. The department also planned to finalise the Archival Policy and continue subscribing to recognised publishers, in order to widen knowledge of OAG staff in the audit process.

During the audit year, the office produced 16 sector and 9 regional office audit reports. These reports are intended to:

- reflect sector-wide challenges which have implications on achievement of the sector imperatives;
- provide an opportunity to link audit issues raised in the sector resource management to objectives set by the sector which, if not addressed, may continue to impact negatively on service delivery within the sector;
- accord the sector institutions the opportunity to match their individual audit concerns against sector priorities;



- reinforce the concept of joint responsibility and opportunity for sector institutions to support each other and benefit from group synergy in the implementation of audit recommendations to ensure that the achievements of the sector imperatives are not jeopardized, as a result of a member institution's failure to play its role in the implementation of audit recommendations.
- facilitate different stakeholders in follow up of regional audit recommendations and address regional related accountability issues that affect service delivery to the citizenry in that region.

### **Dissemination of Audit Reports**

During the year, a total of 421 of Lower Local Government audit reports were processed and disseminated to audit entities, in a manner that engaged key local government stakeholders. 1,500 copies of extracts of Key audit findings for the financial year 2012/2013 were prepared and 800 copies disseminated to stakeholders. This approach received overwhelming appreciation from the stakeholders who encouraged the Auditor General to maintain the engagement.

To widen public accessibility of the Auditor General's audit reports at an optimum cost, the office reduced production of hard copies of audit reports and increased dissemination of audit reports through uploading audit reports onto the OAG website and through the use of compact disks (CD) to stakeholders. The draft records and archival management Policy was completed and is awaiting management approval. This will facilitate proper management of records in more effective and transparent manor.

### **Participation in the Inter Agency Forum Activities**

The office participated in drafting of the law on special Anti-corruption court; Anti money laundering and asset recovery law; Training manual for Law enforcement agencies; citizens' handbook on anticorruption; development of the National Strategy for fighting Corruption and rebuilding of ethics in Uganda (NACS) (2013-2018). These are Inter Agency Forum activities coordinated by Office of the President in the Directorate of Ethics and integrity and all the quarterly Inter Agency Forum (IAF) meetings.

The office was effectively represented in the bi-monthly Anti-corruption public private partnership (ACPPP) meetings. It also participated in organisation of the anti-corruption week, which was held in December 2014, under sponsorship of GIZ- PoAT project. The activities

involved getting feedback from the selected audited entities, media dialogue on their roles towards fighting corruption, Public shows and the Open public day dialogue. These collaborations developed a framework between the Government and non-state actors to promote effectiveness and minimise duplication of efforts and resources, in the fight against corruption and rebuilding of ethics and integrity.

#### **4.3.8 Legal Services**

This function supports the audit process by: providing legal advice, opinions and guidance to the Office of the Auditor General; advice on matters pertaining to all legislation and policies; draft or peruse, vet and finalise legal documents.

In the FY 2014/15, the unit planned to sensitise staff on the OAG medical and health benefits offered by the office, restock the legal mini-library, represent AG and OAG in courts of law and other legal forum, prepare legal briefs and opinions for AG and OAG and provide technical support in drafting and reviewing contracts, as well as during PAC meetings. In addition, the unit planned to renew the practicing certificate and attend continuing legal education.

During the year, the unit, with the assistance of external counsel, handled all legal issues that arose against the Auditor General and the office, and effectively represented the Auditor General and the office on legal matters. The unit provided secretarial services to Top Management by; preparing committee minutes and giving legal advice to the meeting in its monthly sitting.

The unit was once again recognised as a Legal Department, fully registered and approved by the Law Council. To-date, the Unit is fit and proper for practice for the year running 2015. The legal unit was engaged in coordination of court cases from the Anti-Corruption Courts, that arise from audit reports and investigations carried out by the Auditor General. One such case was; Uganda vs. Kasozi & 2 Others, arising from a special audit on alleged embezzlement and false accounting by National Drug Authority staff.

The unit acts as legal security for the office in as far as drafting and review of contracts ranging from service contracts, agreements and memorandums of understanding from both the Audit and Corporate Divisions. As such, it provided technical support to the following operational committees and sub-committees: Quality Assurance Committee, Outsourcing Committee, Contracts Committee, Human Resource Advisory Committee, the Infrastructure Committee and

any ad hoc committee assigned duties by the Auditor General. These committees and sub-committees assist the Auditor General in the performance of his administrative function.

The unit with the support of the external counsel are handling litigation against the Auditor General and the Attorney General with regard to recommendations in the Auditor General's reports. The on-going cases include;

- i. Ocip Moses & Others vs. Attorney General and Auditor General, Miscellaneous Application arising from the Auditor General's Annual Report for the year ended 30<sup>th</sup> June 2012.
- ii. Auditor General vs. Ocip Moses & Others, Court of Appeal, Civil Application No. 52/2014, arising from Miscellaneous Application.

The unit also sensitised 80% of the staff in the use of the approved policies including; the Legal and Compliance Policy, Quality Assurance Policy and Transport Policy. In addition, the unit made legal contribution in the amendment of various laws of Uganda, on behalf of the Auditor General and the office, that directly relate to the Constitutional mandate of the Auditor General, based on requests from the stakeholders, these include; The Public Finance and Management Act, 2015, The Public Procurement and Disposal of Assets Act, 2003 as amended and the Regulations, 2014.

#### **4.3.9 Procurement and Disposal of Assets**

This function supports audit services, by providing efficient and effective procurement of needed services. Together with the Contracts Committee, the Procurement and Disposal Unit (PDU) is entrusted with managing the procurement and disposal function in OAG.

During the FY 2014/15 the Procurement and Disposal Unit planned to prepare and submit to PPDA and MoFPED a Consolidated Procurement Plan, Monthly Plans and progress reports and the prequalified list of service providers for the FY 2014/15. It also planned to hold 24 evaluation and 15 Contract Committee meetings and produce 24 Evaluation Committee reports and 15 sets of Contract Committee minutes. A board of survey for the year ended 30<sup>th</sup> June 2014 would be carried out and a report produced

During the year, PDU facilitated the procurement of goods and services worth UGX.2.28Bn; facilitated prequalification of 155 service providers, of whom 103 provided services and supplies, which is 67% business opportunity for the prequalified service providers.

In line with statutory and compliance requirement, the PDU prepared and submitted to MoFPED; the consolidated procurement plan for the Financial Year 2014/2015, and 9 monthly procurement reports to PPDA. The prequalification list of providers for works, supplies and services for the FY 2014/15 was updated.

In regard to implementation of the procurement plan, 65 contracts were awarded through 21 Contracts Committee and 14 Evaluation Committee meetings, respectively. The framework contract for repetitive items was reviewed especially for; assorted stationery, assorted tonners and cartridges, as well as tyres and batteries and this reduced time and resources spent on procurement, reduced lead time for delivering supplies, as well as obtaining benefits of scale without incurring the costs of holding stock or paying for a large volume of supplies or services up-front. The procurement performance measurement system was updated.

#### **4.3.10 Internal Audit**

The function supports the audit process by providing an independent, objective assurance and consulting function designed to add value and improve OAG's operations, through a systematic evaluation aimed at improving the effectiveness of risk management, control and governance processes of OAG.

In an effort to promote a proactive approach in identifying, evaluating, reporting and managing risks associated with the attainment of the objectives of the Corporate Plan, the Enterprise-wide Risk Management Framework was prepared and approved.

The final draft Internal Audit Function Charter was completed and awaits management's approval. The unit produced two (2) quarterly internal audit reports, the third was being concluded; ten (10) investigation reports produced and three (3) special investigations reports completed and submitted for action. Proactive preventive checks, assurance engagements and verifications were carried out on monthly payroll and deliveries to stores. In addition, the OAG payroll was reviewed and all deliveries to the stores witnessed.

The major challenges faced during the year include: understaffing of the Internal Audit Unit, lack of a separate risk management unit, lack of convenient transport facilities and inadequate capacity in use of computer based audit packages.

#### **4.3.11 Communication and Public Relations**

This function supports the audit services through ensuring that internal and external stakeholders' information flow is maintained effectively, which is a requirement for any effective Supreme Audit Institution (SAI). Communication is a core strategic imperative for the Office of the Auditor General (OAG). OAG emphasises the importance of communication in its operations based on International Standards of Supreme Audit Institutions (ISSAI 12) which states that the extent to which a SAI is able to make a difference to the lives of citizens depends on the SAI Principle of Communicating effectively with stakeholders. OAG therefore communicates its audit findings to both its primary and secondary stakeholders. The OAG Communication Policy guides both Internal and external communication to ensure effective communication.

During the year, the Communications Unit with support from the Swedish National Audit Office (SNAO) conducted media training for Branch Heads in the areas of media interviews and communication with stakeholders.

The Unit also facilitated media coverage for key events in the office such as the submission of the Audit Report to the Speaker of Parliament, the Working Group on the Audit of Extractive Industries (WGEI) Conference, Commissioning of Audit House and Mbarara Regional Office.

In order to enhance relations with the general public, the Communications Unit participated in exhibitions in partnership with the; Inspectorate of Government, Public Procurement and Disposal of Public Assets Authority. The Unit also participated in Government Departments' exhibition during the Uganda Police's centenary celebrations.

To promote the corporate image of the office, the unit prepared and disseminated assorted promotional materials to various stakeholders. These materials included; corporate wear, brochures, tear drops, pull-up stands, diaries and calendars.

To update staff on developments within the office, the Unit attended major events within the office and prepared bi-monthly newsletters. In addition, the Unit worked hand in hand with the IT department to update the website.

The head of public relations attended the annual communication management workshop organized by AFROSAI-E in South Africa and trained in strategic public relations management.

#### **4.4 Support to Office of the Auditor General**

Under this project, the office was supported to procure 4 motor vehicles, assorted office furniture, 3 acres of land for the proposed Hoima and Moroto regional offices and renovate three regional offices in Masaka, Soroti and Arua Districts. At the time of reporting, the office had procured land and the process of acquiring land titles was in progress. An assortment of furniture was procured while the procurement process for the 4 motor vehicles was at evaluation stage.

With FINMAP support, the office planned to develop designs for the proposed Hoima and Moroto Regional Offices. By 31st March 2015, the process of procuring a design consultant for Hoima and Moroto, was at evaluation stage and the contract is expected to be awarded by June 2015.

#### **4.5 Construction of Audit House**

Construction of the Audit House was completed and commissioned in November 2014 by His Excellence the President of the Republic of Uganda. The building accommodates all staff of OAG in Kampala. This has strengthened the physical independence of the Office. In the FY 2015/16, the office shall ensure that the outstanding issues are addressed by the contractor in the Defects Liability Period. In addition, Mbarara Regional Office was completed and commissioned by the Rt. Hon. Speaker of Parliament of the Republic of Uganda in March 2015.

### **5.0 INTERNATIONAL RELATIONS**

The OAG has obligation to support and participate in international initiatives, in line with the commitment under INTOSAI. In pursuit of that during the year, the Office of the Auditor General strengthened its relations with a number of International Organisations and other SAIs through knowledge and experience sharing. Staff from the office (OAG) participated in international conferences and undertook international studies, including visits to relevant organisations and other SAIs as well learnt and shared experiences with the SAI of Uganda, through study visits to Uganda.

#### **5.1 INTOSAI and IDI**

INTOSAI is an organisation of Supreme Audit Institutions (SAIs) for countries who are members of the United Nations. SAI Uganda is a member and it participated in a number of INTOSAI/IDI activities. In 2013, SAI Uganda (Office of Auditor General-Uganda) was appointed to Chair the INTOSAI Working Group on Audit of Extractive Industries by INCOSAI XXI 2013 in Beijing

China. The main objective of the WGEI as working group is to promote the audit of extractive industries within the INTOSAI community in order to promote good governance and sustainable development for the UN post 2015 agenda. Under this responsibility, the chair is required to:

- initiate, plan and coordinate the Working group activities and projects on Extractive Industries
- facilitate the exchange of information, both internally and externally, by means of modern communication technology. This involves developing and hosting the Website in accordance with the INTOSAI Website and the INTOSAI Communications Policy and in close cooperation with the INTOSAI General Secretariat.
- be in charge of coordinating work with other INTOSAI bodies, so as to avoid overlap of activities on matters of common interest.

During the year, the office organised its maiden international conference on audit of extractive industries with a theme; "Enhancing Supreme Audit Institutions (SAI) contribution in the governance of extractive industries". The conference attracted 34 member SAIs from all over the world of which 16 SAIs (40 participants) attended the conference together with 31 national participants and 2 observers (AFROSAI-E and World Bank delegates).

Since the WGEI inauguration conference, the office has participated in 6 related meetings namely; Consultative meeting with National Audit Office of Norway in Oslo, Capacity Building Committee annual meeting in Lima- Peru, International Conference on taxation of Extractive industries in Brussels-Belgium, 7<sup>th</sup> Steering committee meeting of INTOSAI-Donor Cooperation in Paris-France, 6<sup>th</sup> KSC, Steering Committee Meeting in Cairo-Egypt, 66<sup>th</sup> INTOSAI, Governing Board Meeting in Vienna-Austria.

## **5.2 AFROSAI AND AFROSAI-E**

AFROSAI is a continent-wide organisation of Supreme Audit Institutions (SAIs) of Africa and a Regional African continental member of the INTOSAI. Through participating in the programs and events of AFROSAI-E, member SAIs share knowledge, information and experiences on public sector audit issues. The Office of the Auditor General subscribes to and is a member of AFROSAI-E.

The office seconded one staff to AFROSAI-E to support the institution in Performance Audit Capacity building for a period of two years. Other staff from the office participated in workshops organised by AFROSAI-E in the following areas; performance audit, audit of extractive industries, quality assurance, technical updates, human resource management, and

development, communications, e-learning training and development of training materials, environment audit development workshop and other technical development workshops and meetings. AFROSAI-E and GIZ organised and sponsored a two week study tour to German and Austria for the Senior Management Performance Audit team. In addition, two staff were outsourced by AFROSAI-E to facilitate a workshop for Directors of Audit and executive managers in Pretoria South Africa.

As required by AFROSAI-E, in order to monitor progress in compliance with international standards, the office carried out the annual internal Institutional Capacity Building Framework (ICBF) assessment for the year 2014 and submitted the report to AFROSAI-E. The internal assessment highlighted achievements and gaps towards achieving developed level.

During the year, a staff from the Department of Parliamentary Liaison participated in the SAI-PAC communication training which was initiated by AFROSAI-E in 2012. In addition, the department participated in the review of the SAI PAC training programme at a workshop in Pretoria South Africa with the main objective of extending training to other SAI members which had not yet benefitted from the training.

### **5.3 Support to other Organisations**

The office seconded one staff through the Ministry of Public Service, to support the Audit Chamber of the Republic of Southern Sudan.

### **5.4 East African Association of Public Accounts Committee (EAAPAC)**

The Auditor General and a staff from the Department of Parliamentary Liaison participated in the Annual Conference and General meeting of EAAPAC in Addis Ababa, Ethiopia. The conference resolved to improve SAI-PAC relationship, strengthen PAC and implement PAC recommendations, ensure the independence of SAIs, implementation of Lima (1996) and Mexico (2007) declarations, among others.

### **5.5 International Delegations**

SAI Uganda is part of the International SAI Community and greatly participates and benefits from knowledge sharing with other SAIs. This is done either through participation in International meetings, workshops, seminars, Conventions or study visits. During the period, SAI Uganda was hosted a delegation of Tanzanian Parliamentarians and Malawian Local Government Finance Committee in the spirit of international knowledge sharing.



## **5.6 Collaborations with Other SAIs**

### **5.6.1 SAI Norway**

The office renewed a memorandum of understanding with SAI-Norway for continued support on audit of extractive industries and environment. During the year, the office and SAI Norway collaborated in the following:

- a) An audit plan for review of the recoverable costs in Exploration Areas of (EA) 1 and 3A from 2009 to December 2010 and EA 2 for a period of 2010-to 2011.
- b) Risk assessment matrix for assessing risks in petroleum audits, jointly executed a cost recovery audit for EA1 and 3A for the above mentioned periods, including in-house transfer pricing training.
- c) Management letter for the production sharing agreements (PSA) for the above exploration areas.
- d) A synopsis for the Production Sharing Agreement (PSA).
- e) Workshop between Office of Auditor General Uganda, Norway and National Audit Chambers (NAC) of the Republic of Southern Sudan.

### **5.6.2 SAI Sweden**

The office continued to implement a memorandum of understanding with the Swedish National Audit Office (SNAO) to support the communication unit, Quality assurance department in quality assurance reviews, records management, Value for Money Audit and Specialised audits on peer audit reviews. During the year, SNAO supported;

- Quality assurance team in conducting institutional quality assurance reviews.
- Coached six members from the Directorate of Local Government on quality control reviews.
- Trained heads of regional offices in media related matters.
- Supported Value for Money and Specialised Audits directorate in value for money audit reviews.
- SNAO also sent a senior management team in the person of Magnus Lindell, who had consultations with Human Resource, Value for Money and Records and stakeholder management of OAG.

### **5.6.3 SAI USA**

The office has a running fellowship arrangement with SAI of United States of America (USA), which sees SAI Uganda sending a staff to Government Audit Office of USA (GAO) for six months attachments yearly. Since then, seven staff have benefited from this arrangement.

### **5.6.4 SAI India**

The office has a running fellowship arrangement with the SAI of India, which sees SAI Uganda sending a number of staff annually to SAI India training institutions, in areas of; environmental audit, information technology audit and performance audit.

## **5.7 Auditor General's Role in the International Fora**

### **5.7.1 Membership on International Audit Boards**

SAI Uganda has been appointed to serve as a member of the African Union Board of external Auditors. Uganda together with a team of 5 SAIs; South Africa, Algeria, Equatorial Guinea and Cape Verde, audit all African Union activities and projects.

Additionally, SAI Uganda is a member on the Board of External Auditors of East African Community, together with SAI Kenya, Tanzania, Rwanda and Burundi auditing all East African Community activities and projects.

### **5.7.2 INTOSAI Working Group on Audit of Extractive Industries**

SAI Uganda chairs the INTOSAI Working Group on Audit of Extractive Industries (WGAI). As such, it is responsible for coordinating all activities of the Work Group, both within and outside Uganda, aimed at sharing experience in audit of oil extractive industries. These among others include; coordinating research and making periodic publications on findings, hosting and maintaining the Work Group website and organising international knowledge sharing conferences.

### **5.7.3 United Nations Independent Audit Advisory Committee (UN-IAAC)**

The Auditor General was the Vice Chairperson of the United Nations Independent Audit Advisory Committee (UN-IAAC) until 31<sup>st</sup> December 2014.

The UN-IAAC is a subsidiary body of the General Assembly of the United Nations (UN) established to serve in an expert advisory capacity to assist the General Assembly of the UN in fulfilling its oversight responsibilities

## 6.0 ANNUAL BUDGET ALLOCATIONS AND OUTPUTS FOR FY 2015/16

In the FY 2015/16, the Office of the Auditor General requires a total budget of UGX 77.591Bn including taxes but was allocated UGX46.819Bn comprising wage of UGX 19.586Bn, non-wage of UGX 22.292Bn and development of UGX 4.941Bn leaving a funding gap of UGX 30.722Bn. Table 4 presents a summary of the annual budget allocations for the FY 2015/16.

**Table 4: Annual Budget Allocations for the FY 2015/16**

<b>Recurrent Budget Estimates</b>		<b>Budget Allocation for the Audit Year 2015/16</b>			
<b>Programme</b>		<b>Wage (Bn)</b>	<b>Non-Wage (Bn)</b>	<b>Dev't</b>	<b>Total (Bn)</b>
Prog. 1	Head Quarters	3.859	8.438	-	<b>12.297</b>
Prog. 2	Directorate of Central Government One	2.750	1.503	-	<b>4.253</b>
Prog. 3	Directorate of Central Government Two	2.791	2.098	-	<b>4.889</b>
Prog. 4	Directorate of Local Authorities	6.199	6.089	-	<b>12.288</b>
Prog. 5	Directorate of Value for Money and Specialised Audit	2.028	2.480	-	<b>4.508</b>
Prog. 6	Directorate of Forensic Investigations and IT Audit	1.959	1.684	-	<b>3.643</b>
<b>Subtotal - Recurrent</b>		<b>19.586</b>	<b>22.292</b>		<b>41.878</b>
<b>Development Budget Estimates</b>					
0362	Support to Office of the Auditor General	0.000	0.000	4.826	<b>4.826</b>
1248	Construction of the Audit House	0.000	0.000	0.000	<b>0.000</b>
312206	Taxes	0.000	0.000	0.115	<b>0.115</b>
<b>Subtotal - Development</b>		<b>0.000</b>	<b>0.00</b>	<b>4.941</b>	<b>4.941</b>
<b>Total Vote Budget Allocation</b>		<b>19.586</b>	<b>22.292</b>	<b>4.941</b>	<b>46.819</b>
<b>Add: Unfunded Outputs</b>		5.111	17.128	8.183	30.772
		<b>24.697</b>	<b>39.42</b>	<b>13.124</b>	<b>77.591</b>

## 6.1 Priorities for the FY 2015/16

In the FY 2015/16, the office shall focus on improving quality and impact of audits, strengthening the governance structures, improving operational efficiency and infrastructure and enhancing Human resource management and development framework.

**Table 5: OAG Priorities for the FY 2015/16**

Specific Area	Detailed Areas
Improvement on quality and Impact of Audit	<ul style="list-style-type: none"> <li>• Developing standardised internal guidelines on quality of report writing</li> <li>• Maintaining a database on audit reports produced by the Auditor General, discussed by PAC, COSASE and LGPAC, DLGPAC and presented to the House updated</li> <li>• Finalisation of Quality and Control Manual</li> <li>• Development of teammate libraries for small entities and parastatals</li> <li>• Evaluation of financial reporting framework(s)</li> <li>• Tracking of adoption of PAC recommendations on OAG reports</li> <li>• Corporate Social Responsibility Policy finalised and approved</li> <li>• Dissemination of audit reports and analysis of audit reports and production of abridged audit reports that meet stakeholder expectations</li> <li>• Engaging courier services for timely audit report dissemination to missions.</li> <li>• Overall audit risk assessment for the office</li> <li>• Incorporating the audit themes in OAG report structures</li> <li>• Implementation of ISSAIs</li> <li>• Strengthening collaboration with other anticorruption agencies</li> </ul>
Improving institutional governance within the office	<ul style="list-style-type: none"> <li>• Finalisation, review and approval internal audit manual</li> <li>• Finalisation, review and approval of Internal Audit Function Charter</li> <li>• Phased implementation of Enterprise-wide-Risk Management (ERM)</li> <li>• Review the provisions of NAA, 2008 on the mandate of AG and OAG</li> <li>• Sensitisation of staff on staff policies</li> <li>• Review of 2011-2016 Corporate Plan</li> <li>• Formulation of 2016-2021- Corporate Plan</li> <li>• Designing and approval of Monitoring and Evaluation framework</li> </ul>
Operational efficiency and infrastructure	<ul style="list-style-type: none"> <li>• Maintenance of Audit House and regional offices</li> <li>• Construction and commissioning of Moroto and Hoima branch offices</li> <li>• Finalisation and approval of the Financial Management, Accounting and Operations Manual</li> </ul>
Enhancing Human resource management and development framework within the	<ul style="list-style-type: none"> <li>• OAG training curriculum for all staff and MDP reviewed</li> <li>• Training evaluation framework developed and disseminated</li> <li>• Formulating HR guidelines</li> </ul>

Specific Area	Detailed Areas
office.	<ul style="list-style-type: none"> <li>• Job evaluation</li> <li>• Staff Capacity building</li> </ul>

## 6.2 Planned Outputs for the FY 2015/16

### 6.2.1 Financial and Value for Money Audits

The office planned to conduct a total of 1,452 audits including 1,436 financial and 16 value for money audits as presented in Table 6.

**Table 6: Planned Audits for the FY 2015/16**

Audit Entities	Financial Year 2014/15			Financial Year 2015/16
	Planned Audits	Audits Completed	Percentage	Planned Audits
<b>Financial Audits</b>				
MDAs	109	105	96%	105
Statutory Authorities	91	76	84%	69
Local Authorities	1,007	1,561	156%	1,007
Projects	134	99	74%	195
Forensic Audits	46	57	124%	60
<b>Sub-total</b>	<b>1,387</b>	<b>1,898</b>	<b>136%</b>	<b>1,436</b>
<b>Value for Money and Specialised Audits</b>				
Value for Money	10	10	100%	10
Specialised Audits	6	5	83%	6
<b>Subtotal</b>	<b>16</b>	<b>15</b>	<b>94%</b>	<b>16</b>
<b>Grand Total</b>	<b>1,403</b>	<b>1,913</b>	<b>136%</b>	<b>1,452</b>

### 6.2.2 Policy, Planning and Strategic Management

This vote function output is responsible for general operations and management of the office to ensure that it performs its external audit function with efficiency and effectiveness. It

coordinates the planning and budgeting, implementation, monitoring and reporting as well as managing OAG resources.

### **Finance and Administration**

The planned outputs for FY 2015/16 include: approval and dissemination of the OAG Financial Management Accounting and Operations Manual, production of FY 2016/17 Budget Framework Paper, FY 2016/17 Budget Estimates, FY 2016/17 Policy Statement, FY 2016/17 Vote Performance Contract Form A and the Annual Operational Plan for the FY 2016/17.

In compliance with the Government statutory reporting requirements, the office shall produce and submit to relevant offices the following reports: Annual Financial Statements for the FY ending 30<sup>th</sup> June 2015, Annual Board of Survey Report for the FY ended 30<sup>th</sup> June 2015, Annual Government Performance Report for the FY 2014/15, Quarterly Financial Statements and Expenditure Reports for the FY 2015/16, 4 Quarterly Progress Reports and the Semi-Annual Government Performance Report for the FY 2015/16. In addition, the Assets Register shall be updated as at 30<sup>th</sup> June 2015.

### **Human Resource Management**

The office planned to develop and implement a comprehensive Capacity Building Plan for the FY 2015/16, produce and disseminate the approved Human Resource Manual and develop and disseminate a Training Evaluation Framework. With regard to payroll management, the department planned to procure a specialised printer for printing payroll slips for dissemination to staff and ensure timely remittance of statutory deduction to relevant authorities.

During the year, the department also planned to prepare 15 staff for retirement, transfer 90 staff, manage staff performance appraisal and the health insurance scheme. In order to strengthen team work within the office, the department planned to hold one annual staff meeting for all OAG staff and one annual retreat for staff in the Directorate of Corporate Services.

### **Information and Communication Technology**

Information and communication technology plays a vital role in improving on internal and external communication within the office, records and information management as well as the quality of audits through automation of the audit process. The office shall continue with

implementation of strategies aimed at modernization, expansion and promoting utilisation of ICT infrastructure in OAG business processes. In the FY 2015/16, the office planned to establish a Disaster Data Recovery Center, develop and operationalize the first phase of the Management Information System with three modules namely: Electronic Document Management System (EDMS), Inventory Management System (IMS and Fleet Management System (FMS). In line with the office strategy of automating the audit process, the office shall procure 100 teammate licenses, 100 laptop computers, 100 portable battery parks and connect three regional offices in Jinja, Mbarara and Mbale to the OAG WAN. The office shall ensure regular and timely maintenance of internet and data services, closed user group services, IT equipment at both regional offices and headquarters and provide technical support in the rollout of teammate version 10. Four Quarterly Progress Reports shall also be prepared and submitted to relevant offices.

### **Executive Support**

The main objective of the Executive Support Function is to strengthen stakeholder engagement through timely dissemination of audit reports, enhanced interaction and maintenance of linkages and coordination with stakeholders aimed at improving on impact of audit reports and modernisation of records and Knowledge management systems within the office.

In the FY 2015/16, the office planned to: process and disseminate the Annual Report of the Auditor General for the year ended 2015; organise 6 stakeholder engagement workshops; produce and disseminate three OAG policies (Outsourcing Policy, Knowledge Management Policy and the Records and Archival Policy) and equip the resource center with mobile archives & Library shelves. In addition, the executive support function shall provide technical support to the Outsourcing Committee and coordinate the development and implementation of Donor funded.

### **Quality Assurance and Audit Development**

To achieve its objective of improving on the quality of audits, the office plans to strengthen its department of Quality Assurance and Audit Development. In the FY 2015/16, the Department planned to continue providing technical support to staff implementing RAM, develop the advanced MS guide for data analysis, evaluate the financial reporting framework, develop standardised guide to quality report writing and finalise the Quality Control Manual. In order to ensure quality audit reports, the department shall carry out 30 reviews including 10 hot and 20 cold reviews and produce 20 peer review reports. In line with the office's policy of rolling out

computerised audit tools, the department planned to develop Teammate Libraries for small entities and parastatals.

### **Parliamentary Liaison**

In the FY 2015/16, the Department of Parliamentary Liaison planned to sensitise Parliamentary Committees on audit findings and best practices on consideration of audit reports; update data base on status of audit reports produced by the Auditor General; provide technical support to Oversight Committees of Parliament (preparation of briefs, minutes, feedback reports and verification reports) and provide regular feedback to AG on the status of reports and recommendations adopted by Oversight Committees and the House. In addition, staff from the department planned to attend technical update workshops organised by Associations of Oversight Committees and SAI membership bodies such as AFROSAI-E, INTOSAI.

### **Legal Unit**

The objective of the Legal Unit is to provide legal advice, opinions and guidance to the Office of the Auditor General, advice on matters pertaining to all legislation and policies, draft or peruse, vet and finalise legal documents.

In the FY 2015/16, the unit plans to review the provisions of Constitution and NAA, 2008 on the mandate of AG and OAG, represent AG and OAG in courts of law and other legal forum, provide technical support to Parliament Committee Sessions on request, procure reference materials for the OAG Legal Unit mini library, maintain the online Law sites and provide technical support to the HR Advisory Committee. The unit shall also draft and review contracts on behalf of AG and OAG, prepare legal briefs and opinions for the AG and OAG and sensitize staff on the OAG policies. In accordance with the requirement of the Law Council, the OAG Legal Department Practicing Certificates shall be obtained.

### **Communication and Public Relations**

The Communications Unit is charged with the responsibility of formulation, implementation, monitoring and review of the internal and external OAG communication strategies aimed at promoting the OAG corporate image.

In the FY 2015/16 the Communication and Public Relations Unit plans to finalise with the OAG Corporate Social Responsibility Policy and present to Top Management for Approval, sensitise OAG Staff on the OAG Communication Policy, procure and disseminated assorted OAG corporate image promotional materials (1,000 Calendars, 700 Shirts, 1,000 Diaries, and 1,000



Christmas cards) to internal and external stakeholders. The Unit also planned to produce six Bi-Monthly information flyers and the OAG Bulletin, hold a press conference on the Annual Report of the Auditor General for the year ended 30<sup>th</sup> June 2015 and participate in 1 corporate social responsibility event.

### **Procurement and Disposal Unit**

During the FY 2015/16 the Procurement and Disposal Unit plans to prepare and submit to PPDA and MFPEd a consolidated Procurement Plan, 12 Monthly Plans and Progress Reports and the Prequalified list of service providers for the FY 2015/16. It also plans to hold 30 Evaluation and 24 Contract Committee meetings and produce 30 Evaluation Committee Reports and 24 Sets of Contract Committee Minutes. A board of survey for the year ended 30<sup>th</sup> June 2015 will be carried out and a report produced. In addition, 8 procurement advertisements will be placed in the media.

### **Internal Audit**

In the FY 2015/16, the office plans to finalise and present the Internal Audit Manual and Internal Audit Charter to Top Management for approval, carry out quarterly internal audit and produce 4 Quarterly Internal Audit Reports, carry out special investigations and produce 4 reports. In addition, 4 Quarterly Reports on implementation of Enterprise wide Risk Management (ERM) will be produced.

### **6.2.3 Support to the Office of the Auditor General**

The office has regional offices charged with the audit of all district councils, municipal councils, town councils, secondary schools and tertiary institutions. To fulfill this mandate, there is need for adequate logistical and financial support to the field staff to ensure appropriate coverage and timeliness in reporting. Therefore in the FY 2015/16, the office planned to acquire 3 motor vehicles and assorted furniture, renovate 2 regional offices in Gulu and Masaka Districts.

In addition, under FINMAP component budget, the office plans to complete construction of phase one of Hoima and Moroto regional offices.

### **6.2.4 Construction of Audit House**

In line with the office's priority of strengthening physical independence, the Audit House was completed and commissioned in November 2014. Therefore, in the FY 2015/16, the office

planned to clear all outstanding claims and ensure that all defects are corrected. The claims include: retention fees, claims on redundancy of personnel, tools, plant and equipment due to delayed release of the advance payment as well as extension of contracts.

## **7.0 VOTE CROSS-CUTTING POLICY AND OTHER BUDGETARY ISSUES**

### **Gender and Equity**

The office continues with its policy of advocating for the principle of equal opportunities at the work place for both male and female employees. All staff members are treated justly without discrimination. In addition, the OAG Women's Forum founded with the major purpose of discussing issues affecting gender at the work place is supported by the office. The office shall encourage and fund various activities of the forum during the year which will include meetings, workshops and seminars.

In the FY 2015/16, the office planned to facilitate 12 monthly standards forum seminars that are aimed at facilitating staff to keep up to date with general professional standards.

### **HIV/AIDS**

The office shall continue supporting the non-discriminatory policy with respect to HIV/AIDS by supporting HIV/AIDS positive staff with their spouses to access the required medical services through a medical insurance scheme which was introduced in the FY 2011/12 and a total of Shs 1.4bn was earmarked for this scheme in the FY 2015/16.

### **Environment**

The office has mainstreamed environment in the external audit function by integrating environmental audits in financial and Value for Money audits. In the FY 2015/16, the office planned to support one staff for training in WGEA environmental audit procedures.

## 8.0 UNFUNDED OUTPUTS

In the FY 2015/16, the office requires a total of UGX77.591Bn. However, it was allocated only UGX 46.819Bn including taxes leaving a funding gap of UGX 30.722Bn as presented. Table 7 presents a summary of the unfunded priorities and the funding gap for the FY 2015/15.

**Table 7: Summary of Unfunded Outputs for the FY 2015/16**

	<b>Unfunded Outputs</b>	<b>Estimated cost (Ushs)</b>
<b>1.0</b>	<b>Wage Enhancement</b>	
1.1	Wage and associated NSSF and Gratuity	5,669,258,708
<b>2.0</b>	<b>Strengthening Operational Independence</b>	
2.1	Acquisition of 27 field Motor Vehicles to replace OAG fleet at regional offices (3 vehicles per branch x 9 branches)	4,182,750,000
2.2	Expansion of Arua and Soroti regional offices	4,000,000,000
2.4	Strengthening the Estates Unit	250,000,000
	<b>Sub Total</b>	<b>8,432,750,000</b>
<b>3.0</b>	<b>Clearing Audit backlog and Expansion of Audit Coverage</b>	
3.1	Audit of a backlog of 702 Sub-Counties - FY 2013/14- (In-house)	596,700,000
3.2	Audit of 1189 Sub-Counties - FY 2014/15 (50% in-house; 50% Outsourced)	2,884,900,000
3.3	Audit of a backlog of 889 Schools- FY 2013/14 (Out-sourced)	4,445,000,000
3.4	Audit of 1089 Schools- FY 2014/15 ( 200 in-house, 889 outsourced)	4,859,600,000
3.5	Audit of 4 Production Sharing Agreements (Outsourced)	800,000,000
3.6	Audit of 2 Private Public Partnerships (Out Sourced)	300,000,000
	<b>Sub Total</b>	<b>13,886,200,000</b>
<b>4.0</b>	<b>Capacity Building</b>	
	Staff training	1,762,468,607
	<b>Sub Total</b>	<b>1,762,468,607</b>
<b>5.0</b>	<b>Improvement on Knowledge Management</b>	
5.1	Establish and equip a resource Centre for knowledge management	152,061,000
5.2	Enhanced internal and external knowledge sharing	373,332,000
	<b>Sub Total</b>	<b>525,393,000</b>
<b>6.0</b>	<b>ICT infrastructure development</b>	

**Table 7: Summary of Unfunded Outputs for the FY 2015/16**

	<b>Unfunded Outputs</b>	<b>Estimated cost (Ushs)</b>
6.1	TeamMate Annual license renewal	246,009,000
6.2	Video conferencing equipment	200,000,000
	<b>Sub Total</b>	<b>446,009,000</b>
	<b>Grand Total</b>	<b>30,722,079,315</b>

### **8.1 Wage Enhancement - UGX 5.670Bn**

At the commencement of the National Audit Act in October 2008, Parliament approved an enhanced salary structure for the office. The enhanced salary was however fixed and did not provide for inflationary adjustments as with the main stream public service and other institutions. OAG approached Parliament with proposals to enhance staff salary in the course of the FY 2013/14 but due to resource constraints, this was not possible. The office proposed an average increment of 35% (amounting to UGX 6.218Bn) in the FY 2014/15, with subsequent reviews taking place every three years. However, Parliament recommended that the office stays implementation of the voluntary retirement scheme and utilises the funds earlier allocated for this purpose to enhance staff salaries. In this regard, a total of UGX 1.347Bn was reallocated from non-wage to wage resulting into an average salary increment of 8%. Therefore, the office has a funding gap of UGX 5.670Bn on this priority comprising UGX 4.885Bn for wage and UGX 0.785Bn for the associated NSSF and gratuity.

### **8.2 Strengthening operational independence - UGX 8.432Bn**

The priority interventions include: expansion of Arua and Soroti regional offices, replacement of the fleet at regional offices and strengthening the Estates Unit.

#### **(i) Expansion of existing regional offices**

In line with the office objective of strengthening operational independence, the office plans to expand Soroti and Arua regional offices and to provide a conducive working environment for staff. This requires an addition funding of UGX 4.0Bn.

#### **(ii) Replacement of fleet at regional offices**

Majority of the vehicles that are currently deployed at the regional offices are all above 5 years old resulting into high expenditure on maintenance and repair. In this regard, there is need to

replace the aging fleet at the regional offices to improve operational efficiency. This requires a total budget of UUGX 4.183Bn to procure 27 vehicles and deploy three vehicles at each regional office.

### **(iii) Strengthening the Estates Unit**

Maintaining and operating the installations at Audit House requires specialised skills which are not provided for in the current structure of the Estates Unit. Therefore, the office proposes to restructure the Estates Unit to provide for the following positions: Estates Officer- Civil (U4); Estates Officer- Power Technician (U5); Estates Officer - AC Technician (U5); Plumber (U5); CCTV Operator (U5) and Manager Estates – Principal Estates Officer (U2). The financial implication for the above proposals amounts to UGX 0.250Bn including 10% NSSF contribution and the other associated operational costs.

### **8.3 Clearing of Audit Backlog and Expansion of Audit Coverage - UGX 13.886Bn**

Section 13 of the National Audit Act 2008 requires the Auditor General to audit and report on all public accounts of Uganda and of all public offices. However, due to inadequate funding the office is unable to cover its entire audit population especially Local authorities and schools resulting into accumulation of audit backlog. In addition, due to on-going developments in the country, new audit areas have emerged. Therefore, in the FY 2015/16, the office requires additional funding of UGX 13.886Bn to clear audit backlog and expand audit coverage as summarised in Table 8.

**Table 8: Summary of Unfunded Audits**

<b>S/N</b>	<b>Activity</b>	<b>No</b>	<b>Unit Cost (UGX)</b>	<b>Total (UGX)</b>
1	Audit of a backlog of 702 Sub-Counties - FY 2013/14- (In-house)	702	850,000	596,700,000
2	Audit of 1189 Sub-Counties - FY 2014/15 (50% in-house; 50% Outsourced)	1,189	2,426,325	2,884,900,000
3	Audit of a backlog of 889 Schools- FY 2013/14 (Out-sourced)	889	5,000,000	4,445,000,000
4	Audit of 1089 Schools- FY 2014/15 ( 200 in-house, 889 outsourced)	1,089	4,462,443	4,859,600,000
5	Audit of 4 Production Sharing Agreements (Outsourced)	4	200,000,000	800,000,000
6	Audit of 2 Private Public Partnerships (Out Sourced)	2	150,000,000	300,000,000
<b>Total</b>		<b>3,875</b>		<b>13,886,200,000</b>

#### **8.4 Improvement on Knowledge Management - UGX 0.525Bn**

The office established a Resource Center to facilitate timely accessibility of information by both internal and external stakeholders. However, the Resource Center is currently being managed manually which makes information storage and retrieval tedious. Therefore, in the FY 2015/16, the office requires additional funding of UGX 0.525Bn to equip the Resource Center with the automated and modern knowledge management hard and soft ware.

#### **8.5 Capacity Building - UGX 1.762Bn**

In view of the ever increasing demand for quality audits, the office needs to respond by undertaking thorough training of staff in financial audits and emerging specialised audit areas. This will require additional funding of UGX1.762Bn.

#### **8.6 ICT Infrastructure Development – UGX 0.446Bn**

The office is rolling out the use of computerised audit tools (Teammate) whose coverage is currently at 50%. Under FINMAP, the office will be procuring 100 licenses in the FY 2015/16 and this will increase the coverage to 100%. The office therefore, requires additional funding of UGX 0.246Bn for annual license renewal. The office also plans to acquire video conferencing equipment for the training center at the Audit House estimated cost of UGX 0.2Bn.

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## VI: Vote Overview

### (i) Vote Mission Statement

To audit and report to Parliament and thereby make an effective contribution to improving public accountability and value for money spent.

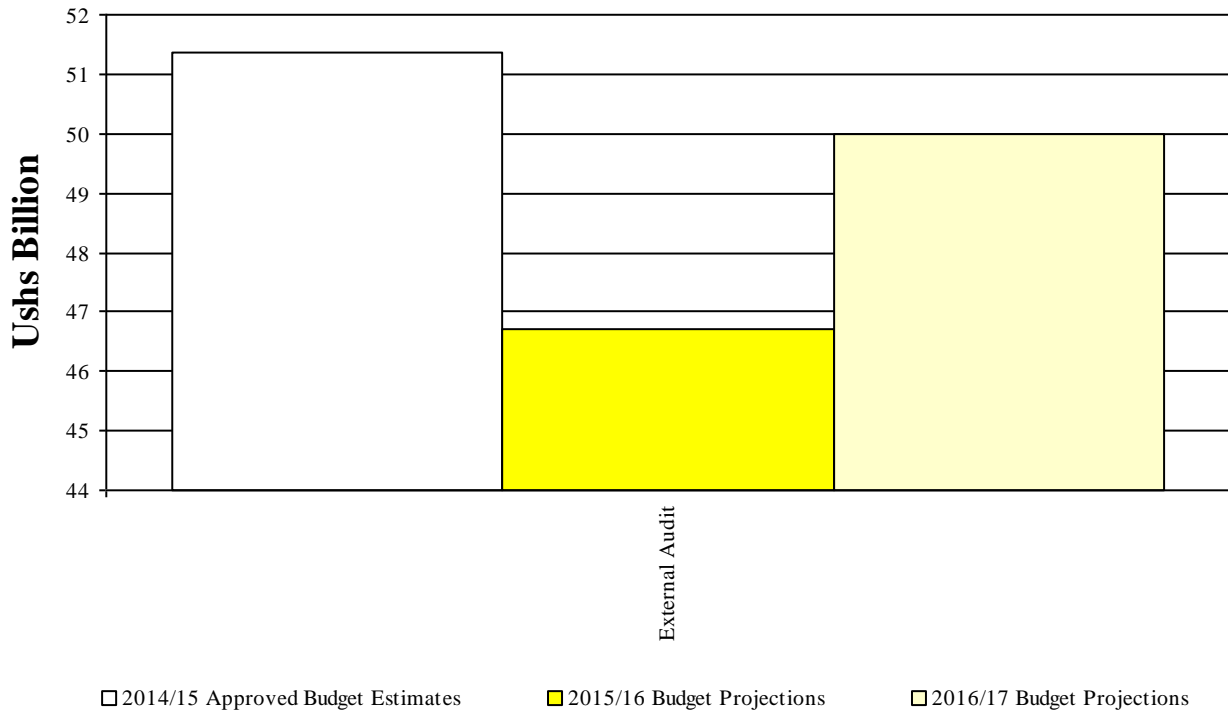
### (ii) Summary of Past Performance and Medium Term Budget Allocations

Table VI.1: Overview of Vote Expenditures (UShs Billion)

(i) Excluding Arrears, Taxes	2013/14 Outturn	2014/15		MTEF Budget Projections		
		Approved Budget	Rel. by End Mar	2015/16	2016/17	2017/18
Recurrent						
Wage	17.400	19.587	14.404	19.587	20.566	21.594
Non Wage	25.633	20.960	17.788	22.292	24.075	26.242
Development						
GoU	17.955	10.820	16.312	4.826	5.336	7.470
Ext. Fin	0.000	0.000	0.000	0.000	0.000	0.000
<b>GoU Total</b>	<b>60.988</b>	<b>51.366</b>	<b>48.504</b>	<b>46.704</b>	<b>49.977</b>	<b>55.306</b>
<b>Total GoU + Ext Fin (MTEF)</b>	<b>60.988</b>	<b>51.366</b>	<b>48.504</b>	<b>46.704</b>	<b>49.977</b>	<b>55.306</b>
(ii) Arrears and Taxes						
Arrears	0.000	0.000	0.000	0.000	N/A	N/A
Taxes	0.200	0.240	0.227	0.115	N/A	N/A
<b>Total Budget</b>	<b>61.188</b>	<b>51.606</b>	<b>48.730</b>	<b>46.819</b>	<b>N/A</b>	<b>N/A</b>

The chart below shows total funding allocations to the Vote by Vote Function over the medium term:

Chart VI.1: Medium Term Budget Projections by Vote Function (Excluding Taxes, Arrears)



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## ***V2: Vote Performance for FY 2014/15 and Planned Outputs for FY 2015/16***

*This section describes past vote performance and planned Outputs, in terms of key vote outputs*

### **(i) Past Vote Outputs**

#### ***Preliminary 2014/15 Performance***

The vote outputs are classified into the following categories; Financial Audits, Value for Money Audits, Special/Forensic Audits, Policy, Planning and Strategic Management, Construction of Audit House and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures and Transport Equipments. The subsequent sections therefore, present an account of the achievements for the office as at 31st March 2015

#### Financial Audits

In the FY 2014/15, the office planned to conduct a total of 1,387 financial audits. By 31st March 2015, the office had completed and reported on a total of 1898 financial audits while 739 financial audits were in progress.

#### Value for Money Audits

Under this Vote function output, the office planned to carry out a total of 10 VFM and 6 specialised audits. By 31st March 2015, a total of 10 Value for Money and 5 specialised (engineering) audits were in progress.

#### Policy, Planning and Strategic Management

To achieve objective 1 of the Office's 5-Year Corporate Plan which is "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", by 31st March 2015, the following outputs were achieved:

- Audit Reports for the FY ended 30th June 2014 Vols. 2, 3, 4 & 5 processed and submitted to Parliament.
- Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament
- Final draft of the Quality Assurance Manual was produced awaiting approval
- Customisation of the Performance Audit Manual was completed awaiting approval
- 38 staff were trained on use of the Regularity Audit Manual and technical support provided to all the 9 branches and 3 Directorates of CG1, CG2 and FIIT implementing RAM
- 1 staff participated in the development of RAM e-learning materials facilitated by AFROSAI-E;
- 30 Quality Assurances audit review reports were produced (20 pre issuance and 20 post issuance)
- OAG staff provided technical support to the Accountability Committees of Parliament during all sessions; 128 briefs prepared: 60 briefs prepared for PAC, 30 briefs for COSASE, 38 brief for LGPAC.
- Verifications were carried out on 15 entities and reports were produced;
- Data base on reports discussed by PAC, LGPAC and COSASE was updated.
- The OAG stakeholder engagement strategy was developed
- The office participated in the Anti - Corruption week activities in collaboration with IG's office
- A joint knowledge sharing workshop between IG, PPDA & OAG was organised
- Champions to develop guidelines on use of excel in data analysis were identified
- The Institute of Certified Public Accountants was sensitised on ISSAIs
- Standardised reporting templates for CG and LG developed and 150 staff trained in report writing
- Institutional review of the HR domain carried out and preparation of the report in progress.

To achieve objective 2 of the Office's 5-Year Corporate Plan which is "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", by 31st March 2015, the following outputs were achieved:

- The draft Corporate Social Responsibility Policy was under review;



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- The contract for supply of 380 CUG handsets had been awarded
- A new data center was commissioned at Audit House
- OAG ICT equipment maintained
- Mobile internet connectivity was deployed at all regional offices
- The office contributed Shs 500,000/- to the Rotary club of Kiwatule during its fundraising drive.
- The office exhibited during the 100 years Uganda Police celebrations
- The office participated in an exhibition in partnership with the; Inspectorate of Government, Public Procurement and Disposal of Public Assets Authority.
- 4 Bi-monthly information flyers were produced
- 650 units of the OAG Corporate Shirts were delivered and distributed to staff.
- The Communication Policy was approved
- OAG Corporate image promotional materials procured and disseminated (1000 Calendars, 660 Diaries, 1000 Christmas cards, Pens and Tear drops.
- Magazines, Brochures and Information flyers prepared, printed and disseminated

To achieve objective 3 of the Office's 5-Year Corporate Plan which is "To strengthen the financial and operational independence of the Office of the Auditor General", by 31st March 2015, the following outputs were achieved:

- The final draft of the Finance, Accounting and Operations Manual was produced awaiting approval
- The final draft Internal Audit Charter was produced awaiting approval
- Development of the OAG Internal Audit Manual was in progress
- The legal library was stocked with reference materials
- Staff of the Legal Unit represented Office of the Auditor General in courts of law in respect of 6 cases being handled
- A certificate of practice for the OAG Legal Chambers was obtained from Law Council
- 1 Report was submitted by the external lawyer.
- 100% of staff sensitized on the benefits of the medical scheme.
- Represented AG and OAG in Courts of Law in respect of 6 cases
- 10 Contracts were drafted and reviewed
- Prepared 20 Legal Opinions for the AG and OAG

The office also fulfilled its statutory reporting and compliance requirements as indicated below:

- Annual Financial Statements for the FY ended 30th June 2014 was produced and submitted to Accountant General by 15th August 2014
- Six-months Financial Statements for the FY 2014/15 produced and submitted
- Annual Government Performance Report for the FY 2013/14 was produced and submitted to Office of the Prime Minister.
- Semi-Annual Government Performance Report for the FY 2014/15 produced
- Quarter IV progress Report for the FY 2013/14 was produced and submitted to the Ministry of Finance, Planning and Economic Development
- Quarter I, II and III Progress Reports were produced and submitted to MFPED
- Board of Survey for the FY ended 30th June 2014 was carried out and the report submitted to MFPED
- The Asset Register was updated as at end of 30th June 2014;
- Quarter 1 and 2 Expenditure Reports for the FY 2014/15 were produced
- Three Quarterly Monitoring Reports were produced
- Budget Conference for the FY 2015/16 was held
- Budget Framework Paper for the FY 2015/16 was produced and submitted to MFPED
- Budget Estimates for the FY 2015/16 produced and submitted to MFPED
- Policy Statement for the FY 2015/16 produced and submitted to MFPED
- Quarter I, II and II FINMAP III Progress Reports were produced and submitted to MSU
- Quarter Four FINMAP III Work Plan prepared and submitted to MSU.
- Consolidated Procurement Plan for 2014/2015 was submitted to PPDA;

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- 9 Monthly Procurement Progress Reports were prepared and submitted to PPDA
- Prequalification list for 2014/2015 was updated

To attain operational independence, the office planned for the completion of the Audit House in Kampala and a regional Office in Mbarara; acquisition of office furniture, renovations works at Arua, Soroti and Masaka Regional Offices, acquisition of 5 field motor vehicles and land for construction of Moroto and Hoima regional offices. As at 31st March 2015, the following were achieved;

- Audit House was commissioned and all OAG offices shifted
- Suitable land for the proposed construction of Hoima and Moroto was procured
- The process of procuring a consultant to design Hoima and Moroto regional offices was at evaluation stage.
- Mbarara regional office was commissioned and occupied
- The contract for supply of 3 motor vehicles had been awarded
- An assortment of furniture was procured and issued to the Resource Center

To achieve objective 4 of the Office's Corporate Plan which is "To attain higher organisational Performance", a summary of the planned outputs and status of implementation as at 31st March 2015, the following outputs were achieved.

- Terms of Reference for the Internal Audit Manual were drafted and submitted to GIZ.
- Quarter IV internal audit report for the FY 2013/14 produced;
- 10 Special Investigation Report produced about i-phone losses
- 2 Quarterly Internal Audit Reports for the FY 2014/15 were produced
- Internal Audit Charter approved awaiting Auditor General's signature
- The Evaluation Report for the 100 laptops under FINMAP was produced
- Two quarterly Reports on implementation of ERM ware produced;
- Consolidated procurement plan for 2014/2015 was submitted to PPDA
- 14 Evaluation Committee meetings were held
- 21 Contracts Committee meetings were held
- 65 Contracts were awarded
- Gratuity for contract staff for the period October 2013 – Sept. 2014 was paid;
- 350 staff facilitated for various skills enhancement
- 8 staff sponsored for career development and 5 completed Bachelor's Degrees.
- 10 staff completed their professional trainings (ACCA-4; CPA -6)
- 58 staff were confirmed and 7 staff promoted
- 9 months salary for 76 staff and all the statutory deductions paid
- Pay slips printed as per the requests received
- Medical cards issued to 99% of the staff
- Medical scheme service providers inspected and quarterly report produced
- OAG staff sensitized about Group Life insurance
- 3 staff retired and 16 staff transferred.
- 5 HR staff registered with the HR professional body.
- Gratuity for contract staff for the period October 2013 Sept. 2014 was paid
- Staff were sensitised on the approved HR manual.
- An internal advertisement for 3 positions was made.
- An external advertisement for 9 positions was made and short listing was in progress
- 276 staff were appraised
- 1 Laptop computer was procured
- Final Draft of the Archive Policy was produced
- 100% of the staff were sensitised on the medical and health benefits offered by the office.
- Provided legal guidance to the OAG Disciplinary Committee in respect of 2 disciplinary cases.
- Staff from the Legal Unit represented OAG at 50 meetings on invite
- Records at Mbale, Jinja and Soroti Branches were achieved

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- Technical support provided to 14 Outsourcing Committee Meetings
- 52 motor vehicles managed.

## ***V3: Detailed Planned Outputs for FY 2015/16***

### ***2015/16 Planned Outputs***

The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management, Construction of Audit House and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipments. The subsequent sections therefore, present the planned outputs for the FY 2015/16.

#### Financial Audits

Under this output, for the FY 2015/16, the office planned to carry out and report on a total of 1,436 financial audits covering the following entities; 105 MDAs, 69 Statutory Bodies, 195 projects, 55 forensic investigations and special audits, 5 IT audits and 1,007 Local Authorities.

#### Value for Money Audits

In the FY 2015/16, the office planned to carry out a total of 16 audits which include 10 VFM audits, 4 engineering audits and 2 PPP audits.

#### Policy, Planning and Strategic Management

In line with objective 1 of the Office's Corporate Plan; "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", the planned outputs for the FY 2015/16 include;

- 15 stakeholder engagement workshops held
- OAG policies printed and disseminated
- Annual Report of the Auditor General for the year ended 2015 processed and disseminated
- Stake holder engagements – participation in regional entry meetings
- Mobile archives & Library shelves procured
- Technical support provided to staff implementing RAM
- Advanced MS Excel guide for data analysis developed
- Finalise the Quality Control Manual
- 10 Reports issued on pre-issuance reviews (Hot review)
- 20 Reports issued on post -issuance reviews (Cold reviews)
- 20 Peer review reports produced
- Teammate library for small entities developed
- Teammate library for parastatals developed
- Financial reporting framework evaluated
- Standardised internal guidelines on quality report writing developed
- Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.
- Data base on status of audit reports produced by the Auditor General updated.
- Technical support provided to Oversight Committees of Parliament
- Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House
- 4 technical update workshop/conferences attended
- Technical advice provided to Parliament Committee Sessions on request

In line with objective 2 of the Office's Corporate Plan; "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", the planned outputs for the FY 2015/16 include;

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- Corporate Social Responsibility Policy finalised
- 3,000 OAG calendars, diaries, Christmas cards procured (1000 each)
- OAG promotional material procured
- A documentary about the mandate, functions and activities undertaken by OAG developed
- Press conference - Submission of the Annual Audit Report
- OAG Staff sensitised on the OAG Communication Policy
- 6 bi-monthly OAG Information Flyer
- OAG Bulletin produced
- 700 OAG Corporate Shirts procured
- Subscription to news paper publishers paid
- Business directory produced
- 1 Corporate Social Responsibility activity implemented

In line with objective 3 of the Office's 5 year Corporate Plan; "To strengthen the financial and operational independence of the Office of the Auditor General", the planned out puts for the FY 2015/16 include;

- OAG Financial Management and Accounting Manual disseminated
- Internal Audit Manual finalised and approved
- Internal of Audit Charter finalised and approved
- Review of implementation of the OAG Corporate Plan 2011-16 conducted - COO
- OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed
- AG and the OAG represented in courts of law and other legal forum
- OAG Legal Unit mini library restocked with reference materials
- Maintenance of online Law sites
- Legal briefs and opinions prepared for the AG and OAG
- OAG Legal Department Practicing Certificates obtained
- 2 regional offices constructed in Hoima and Moroto Districts
- 3 field motor vehicles procured
- Assorted office furniture procured
- 2 regional offices in Gulu and Masaka renovated

To comply with Government financial regulations, in the FY 2015/16, the office plans to prepare and submit the following to relevant authorities:

- Budget Framework Paper for the FY 2016/17 produced
- Budget Estimates for the FY 2016/17 produced
- Policy Statement for the FY 2016/17 produced
- Performance Contract Form A for the FY 2016/17 produced
- 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
- 4 special investigation reports produced
- 10 branches audited for compliance and 4 quarterly reports produced
- Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.
- Board of Survey Report produced and disposal plan implemented
- 12 monthly reports on procurement & disposal submitted to PPDA

In line with objective 4 of the Office's Corporate Plan; "To attain higher organizational performance", the planned outputs for the FY 2015/16 include;

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- Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
- Facilitation of international obligations for AG, AAG, COO and DCS
- 4 quarterly support supervision visits to branch offices by AG, AAG and COO
- OAG payroll managed
- Staff social security benefits managed (NSSF and Gratuity)
- Procurement of a printer for printing pay slip
- Staff pay slips printed and distributed
- Staff performance managed
- OAG Health Insurance and Group life Schemes managed
- OAG staff trainings managed
- Vacant position(s) filled
- OAG annual staff meeting held
- 15 staff prepared for retirement
- 90 OAG Staff transferred
- Training Evaluation Framework developed and disseminated
- DCS team building activities implemented (Bench marking and retreats)
- Maintenance of internet and data services
- Maintenance of Closed User Group services
- Management and maintenance of IT equipment
- 4 Quarterly Progress Reports produced
- 100 Laptops procured
- OAG Management Information Systems procured
- Phased implementation of Enterprise wide- Risk Management (ERM)
- 24 Contracts Committee meetings held and minutes produced
- 30 Evaluation Committee meetings held and reports produced
- 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

**Table V3.1: Vote Function Profiles, Programme/Project Profiles and Workplan Outputs**

<b>Vote Function: 1453 External Audit</b>	
<b>Vote Function Profile</b>	
<i>Responsible Officer:</i>	<i>Chief Operating Officer</i>
<i>Services:</i>	<p><i>The services provided under the external audit function are enshrined under section 13 of the National Audit Act 2008 and they include;</i></p> <p><i>To audit and report on the public accounts of Uganda and of all public offices including the courts, the central and local government administrations, universities and public institutions of a similar nature, and any public corporation or other bodies or organisations established by an Act of Parliament;</i></p> <p><i>Conduct financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds, audit classified expenditure, audit all Government investments, carry out procurement audits; and audit treasury memoranda.</i></p>
<i>Vote Function Projects and Programmes:</i>	

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## Vote Function: 1453 External Audit

Project or Programme Name	Responsible Officer
<b>Recurrent Programmes</b>	
01 Headquarters	Director/Corporate Support Executive
02 Directorate of Central Government One	Director of Audit Central Government One
03 Directorate of Central Government Two	Director of Audit Central Government Two
04 Directorate of Local Authorities	Director of Audit Local Authorities
05 Directorate of Value for Money and Specialised Audits	Director Value for Money and Specialised Audits
06 Directorate of Forensic Investigations and Special Audits	Director of Audit Forensic Investigations and IT Audit
<b>Development Projects</b>	
0362 Support to Office of the Auditor General	Chief Operating Officer

### Programme 01 Headquarters

#### Programme Profile

**Responsible Officer:** Director/Corporate Support Executive

**Objectives:** To ensure effective and efficient strategic planning, human resource and financial management and development for the Office as well as providing policy guidance for the Office.

**Outputs:** The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management, Construction of Audit House and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipments. The subsequent sections therefore, present the planned outputs for the FY 2015/16.

#### Financial Audits

Under this output, for the FY 2015/16, the office planned to carry out and report on a total of 1,387 financial audits covering the following entities; 109 MDAs, 91 Statutory Bodies, 197 projects, 60 forensic investigations and special audits and 1,007 Local Authorities.

#### Value for Money Audits

In the FY 2015/16, the office planned to carry out a total of 16 audits which include 10 VFM audits, 4 engineering audits and 2 PPP audits.

#### Policy, Planning and Strategic Management

In line with objective 1 of the Office’s Corporate Plan; “To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds”, the planned outputs for the FY 2015/16 include;

- 15 stakeholder engagement workshops held
- OAG policies printed and disseminated
- Annual Report of the Auditor General for the year ended 2015 processed and disseminated
- Stake holder engagements – participation in regional entry meetings
- Mobile archives & Library shelves procured
- Technical support provided to staff implementing RAM
- Advanced MS Excel guide for data analysis developed
- Finalise the Quality Control Manual
- 50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews ) issued;
- Teammate library for small entities and parastatals developed

# Vote: 131 Auditor General

## *Vote Function: 1453 External Audit*

### **Programme 01 Headquarters**

- Financial reporting framework evaluated
- Standardised internal guidelines on quality report writing developed
- Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.
- Data base on status of audit reports produced by the Auditor General updated.
- Technical support provided to Oversight Committees of Parliament
- Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House
- 4 technical update workshop/conferences attended

In line with objective 2 of the Office's Corporate Plan; "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", the planned outputs for the FY 2015/16 include;

- Corporate Social Responsibility Policy finalised
- 3,000 OAG calendars, diaries, Christmas cards procured (1000 each)
- OAG promotional material procured
- A documentary about the mandate, functions and activities undertaken by OAG developed
- Press conference - Submission of the Annual Audit Report
- OAG Staff sensitised on the OAG Communication Policy
- 6 bi-monthly OAG Information Flyer
- OAG Bulletin produced
- 700 OAG Corporate Shirts procured
- Subscription to news paper publishers paid
- Business directory produced
- 1 Corporate Social Responsibility activity implemented

In line with objective 3 of the Office's 5 year Corporate Plan; "To strengthen the financial and operational independence of the Office of the Auditor General", the planned out puts for the FY 2015/16 include;

- OAG Finance, Accounting and Operations Manual disseminated
- Internal Audit Manual finalised and approved
- Internal of Audit Charter finalised and approved
- A review report on implementation of the OAG Corporate Plan 2011-16 produced
- OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed
- AG and the OAG represented in courts of law and other legal forum
- OAG Legal Unit mini library restocked with reference materials
- Maintenance of online Law sites
- Legal briefs and opinions prepared for the AG and OAG
- OAG Legal Department Practicing Certificates obtained
- 2 regional offices constructed in Hoima and Moroto Districts
- 3 field motor vehicles procured
- Assorted office furniture procured
- 2 regional offices in Gulu and Masaka renovated

To comply with Government financial regulations, in the FY 2015/16, the office plans to prepare and submit the following to relevant authorities:

# Vote: 131 Auditor General

## *Vote Function: 1453 External Audit*

### *Programme 01 Headquarters*

- Budget Framework Paper for the FY 2016/17 produced
- Budget Estimates for the FY 2016/17 produced
- Policy Statement for the FY 2016/17 produced
- Performance Contract Form A for the FY 2016/17 produced
- 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
- 4 special investigation reports produced
- 10 branches audited for compliance and 4 quarterly reports produced
- Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.
- Board of Survey Report produced and disposal plan implemented
- 12 monthly reports on procurement & disposal submitted to PPDA

In line with objective 4 of the Office's Corporate Plan; "To attain higher organisational performance", the planned outputs for the FY 2015/16 include;

- Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
- Facilitation of international obligations for AG, AAG, COO and DCS
- 4 Quarterly Support Supervision visits to branch offices by AG, AAG and COO
- OAG payroll managed
- Staff social security benefits managed (NSSF and Gratuity)
- A specialised printer for printing pay slips procured
- Staff pay slips printed and distributed
- Staff performance managed
- OAG Health Insurance and Group life Schemes managed
- OAG staff trainings managed
- Vacant position(s) filled
- OAG annual staff meeting held
- 15 staff prepared for retirement
- 90 OAG Staff transferred
- Training Evaluation Framework developed and disseminated
- DCS team building activities implemented (Bench marking and retreats)
- Maintenance of internet and data services
- Maintenance of Closed User Group services
- Management and maintenance of IT equipment
- 4 Quarterly Progress Reports produced
- 100 Laptops procured
- OAG Management Information Systems procured
- Phased implementation of Enterprise wide- Risk Management (ERM)
- 24 Contracts Committee meetings held and minutes produced
- 30 Evaluation Committee meetings held and reports produced
- 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



# Vote: 131 Auditor General

## Vote Function: 1453 External Audit

### Programme 01 Headquarters and office policies.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145303 Policy, Planning and Strategic Management</b>	<p>Audit Reports for the FY ended 30th June 2014 processed and disseminated to stakeholders;</p> <p>Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament;</p> <p>9 Regional Audit Reports prepared and disseminated</p> <p>Half-year and nine-months Financial Statements for the FY 2014/15 produced and submitted</p> <p>Annual Financial Statements for the FY ended 30th June 2014 produced and submitted</p> <p>Quarterly expenditure reports produced and presented to Finance Committee</p> <p>Annual Government Performance Report for the FY 2013/14 produced</p> <p>Semi-Annual Government Performance Report for the FY 2014/15 produced</p> <p>4 quarterly progress reports produced</p> <p>Board of Survey Report for the FY ended 30th June 2014 produced</p> <p>9 branches audited for compliance and 4 quarterly reports produced</p> <p>4 Special Investigations carried out and reports produced</p> <p>Finance and Accounting Manual finalised and approved</p> <p>Archive Policy finalised and approved</p> <p>500 copies of the OAG HR Manual produced and distributed</p> <p>Guidelines to the HR Manual prepared and approved</p> <p>Training Evaluation Framework developed and approved</p> <p>Quality Control Manual finalised and approved</p> <p>Standardised internal guidelines on report writing finalised and approved</p>	<p>Audit Reports for the FY ended 30th June 2014 Vols. 2, 3, 4 &amp; 5 processed and submitted to Parliament.</p> <p>Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament</p> <p>The final draft of the Finance, Accounting and Operations Manual was produced awaiting approval</p> <p>Annual Financial Statements for the FY ended 30th June 2014 was produced and submitted to Accountant General by 15th August 2014</p> <p>Six-months Financial Statements for the FY 2014/15 produced and submitted</p> <p>Annual Government Performance Report for the FY 2013/14 was produced and submitted to Office of the Prime Minister.</p> <p>Semi-Annual Government Performance Report for the FY 2014/15 produced</p> <p>Quarter IV progress Report for the FY 2013/14 was produced and submitted to the Ministry of Finance, Planning and Economic Development</p> <p>Quarter I, II and III Progress Reports were produced and submitted to MFPED</p> <p>Board of survey for the FY ended 30th June 2014 was carried out and the report submitted to MoFPED</p> <p>Asset register updated as at end of 30th June 2014</p> <p>Quarter 1 and 2 Expenditure Reports for the FY 2014/15 were produced</p> <p>Quarter One and Two Monitoring Reports were produced</p> <p>Budget Conference for the FY 2015/16 was held</p> <p>Budget Framework Paper for the FY 2015/16 was produced and submitted to MFPED</p> <p>Budget Estimates for the FY 2015/16 produced and</p>	<p>15 stakeholder engagement workshops held</p> <p>OAG policies printed and disseminated</p> <p>Annual Report of the Auditor General for the year ended 2015 processed and disseminated</p> <p>Stake holder engagements participation in regional entry meetings</p> <p>Mobile archives &amp; Library shelves procured</p> <p>Technical support provided to staff implementing RAM</p> <p>Advanced MS Excel guide for data analysis developed</p> <p>Quality Control Manual finalised and approved</p> <p>50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews) issued</p> <p>Teammate library for small entities and parastatals developed</p> <p>Financial reporting framework evaluated</p> <p>Standardised internal guidelines on quality report writing developed</p> <p>Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.</p> <p>Data base on status of audit reports produced by the Auditor General updated.</p> <p>Technical support provided to Oversight Committees of Parliament</p> <p>Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House</p> <p>Technical update workshop/conferences attended</p> <p>Corporate Social Responsibility Policy finalised and approved</p> <p>3,000 OAG calendars, diaries, Christmas cards procured (1000</p>	

# Vote: 131 Auditor General

## Vote Function: 1453 External Audit

### Programme 01 Headquarters

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
	Performance Manual customised in line with ISSAIs	submitted to MFPED	each)
	Energy Sector Guidelines developed and approved	Policy Statement for the FY 2015/16 produced and submitted to MFPED	OAG promotional material procured
	IT Audit Manual developed and approved	Quarter I, II and II FINMAP III Progress Reports were produced and submitted to MSU	A documentary about the mandate, functions and activities undertaken by OAG developed
	Gender Audit Manual developed and approved	Quarter Four FINMAP III Work Plan prepared and submitted to MSU.	Press conference - Submission of the Annual Audit Report OAG Staff sensitised on the OAG
	OAG Internal Audit Function Charter finalised and approved	52 motor vehicles managed.	Communication Policy 6 bi-monthly OAG Information Flyer
	Corporate Social Responsibility Policy finalised	Audit House commissioned and all OAG offices shifted to Audit House	OAG Bulletin produced
	OAG Internal Audit Manual finalised and approved	The draft Corporate Social Responsibility Policy was under review	700 OAG Corporate Shirts procured
	High level planning meeting for the FY 2015/16 held	350 staff facilitated for various skills enhancement	Subscription to news paper publishers paid Business directory produced
	Budget Conference for the FY 2015/16 held	8 staff sponsored for career development and 5 completed Bachelor's Degrees.	Corporate Social Responsibility activities implemented
	Asset Register updated as at end of 30th June 2014	10 staff completed their professional trainings (ACCA-4; CPA -6)	OAG Financial Management, Accounting and Operations Manual approved and disseminated
	Budget Framework Paper for the FY 2015/16 produced	58 staff were confirmed and 7 staff promoted	Internal Audit Manual finalised and approved
	Budget Estimates for the FY 2015/16 produced	9 months salary for 76 staff and all the statutory deductions paid	Internal Audit Charter finalised and approved
	Input to PFM Reforms	Pay slips printed as per the requests received	A Review Report on implementation of the OAG Corporate Plan 2011-16 produced
	FINMAP III Component Work Plan and Budget Estimates produced	Medical cards issued to 99% of the staff	OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
	4 Quarterly FINMAP III progress reports produced	Medical scheme service providers inspected and quarterly report produced	DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
	Policy Statement for the FY 2015/16 produced	OAG staff sensitized about Group Life insurance	Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed
	Performance Contract form A for the FY 2015/16 produced	3 staff retired and 16 staff transferred.	AG and the OAG represented in courts of law and other legal forum
	Operational Plan for the Audit Year 2015/16 prepared and approved	5 HR staff registered with the HR professional body.	OAG Legal Unit mini library restocked with reference materials
	Procurement Plan for the FY 2014/15 prepared and submitted	Gratuity for contract staff for the period October 2013 Sept. 2014 was paid	Maintenance of online Law sites
	Prequalification list for the FY 2014/15 updated	Staff were sensitised on the approved HR manual.	Legal briefs and opinions prepared for the AG and OAG
	Monthly Reports on procurement and disposal prepared and submitted	An internal advertisement for 3 positions was made.	OAG Legal Department Practicing Certificates obtained
	15 Contracts Committee meetings held	An external advertisement for 9 positions was made and short listing was in progress	2 regional offices constructed in
	24 Evaluation Committee meetings held		
	OAG health and group life insurance Scheme Managed		

# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>			
<b>Programme 01 Headquarters</b>			
<b>Project, Programme</b>	<b>2014/15</b>		<b>2015/16</b>
<b>Vote Function Output</b> <i>UShs Thousand</i>	<b>Approved Budget, Planned Outputs (Quantity and Location)</b>	<b>Expenditure and Prel. Outputs by End Mar (Quantity and Location)</b>	<b>Proposed Budget, Planned Outputs (Quantity and Location)</b>
	15 staff retired		Hoima and Moroto Districts
	Approved training plan implemented	276 staff were appraised; this was a backlog from the previous appraisal period	3 field motor vehicles procured
	Job evaluation carried and report produced	1 Laptop computer was procured	Assorted office furniture procured
	438 staff appraised	The Evaluation Report for the 100 laptops under FINMAP was produced	2 regional offices in Gulu and Masaka Districts renovated
	377 CUG handsets procured		Budget Framework Paper for the FY 2016/17 produced
	55 Laptops and related Microsoft Software procured	The contract for supply of 380 CUG handsets had been awarded	Budget Estimates for the FY 2016/17 produced
	8 heavy duty printers / Copiers for branches procured	A new data center was commissioned at Audit House	Policy Statement for the FY 2016/17 produced
	Soroti, Jinja, Masaka and Mbale branches connected to WAN	OAG ICT equipment maintained	Performance Contract Form A for the FY 2016/17 produced
	Subscription fee for internet and closed user group Paid	Final Draft of the Archive Policy was produced	Annual Operational Plan for the FY 2016/17 produced
	Internal base line survey carried out in OAG and report produced	Consolidated procurement plan for 2014/2015 was submitted to PPDA	OAG Annual Government Performance Report for the FY 2014/15 as part of the overall Government performance produced
	Stake holder engagement activities implemented	14 Evaluation Committee meetings were held	OAG Semi-Annual Government Performance Report for the FY 2015/16 as part of the overall Government performance produced
	Technical support provided to staff implementing RAM	21 Contracts Committee meetings were held	Annual OAG Performance Report Vol. 1 2015
	User friendly & cost effective data analysis tools identified	65 Contracts were awarded	4 Special Investigation Reports produced
	Quality assurance hot reviews carried out and reports produced	9 Monthly Procurement Progress Reports were prepared and submitted to PPDA	10 branches audited for compliance and 4 quarterly reports produced
	Teammate library for small entities developed	Prequalification list for 2014/2015 was updated	Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.
	Oversight Committee members sensitised on findings in the Audit Report for the year ended 30th June 2014	Preparatory meetings for commissioning of the Audit House were held; Communications budget and draft action plan developed	Board of Survey Report produced and disposal plan implemented
	Technical support provided to Accountability Committees of Parliament	The office contributed Shs 500,000/- to the Rotary club of Kiwatule during its fundraising drive.	12 monthly Reports on Procurement & Disposal submitted to PPDA
	Data base on status of PAC reports updated	The office exhibited during the 100 years Uganda Police celebrations	Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
	Enterprise wide- Risk Management (ERM) implemented	The office participated in an exhibition in partnership with the; Inspectorate of Government, Public Procurement and Disposal of Public Assets Authority.	4 quarterly support supervision visits to branch offices by AG, AAG and COO
	OAG corporate image promotional materials procured and disseminated	4 Bi-monthly information flyers were produced ( May/June and July/August)	OAG payroll managed
	One corporate social responsibility activity implemented	650 units of the OAG Corporate Shirts were delivered and distributed to staff.	Staff social security benefits managed (NSSF and Gratuity)
	Press conference - Submission of the Annual Audit Report held	Development of the Communication Policy in	
	OAG Information Flyers prepared and disseminated		

# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>			
<b>Programme 01 Headquarters</b>			
<b>Project, Programme</b>	<b>2014/15</b>		<b>2015/16</b>
<b>Vote Function Output</b> <i>US\$ Thousands</i>	<b>Approved Budget, Planned Outputs (Quantity and Location)</b>	<b>Expenditure and Prel. Outputs by End Mar (Quantity and Location)</b>	<b>Proposed Budget, Planned Outputs (Quantity and Location)</b>
	Staff sensitised on the medical and health benefits offered by the office	progress	A specialised printer for printing of pay slips procured
	OAG Legal Unit Mini Library restocked	OAG Corporate image promotional materials procured and disseminated (1000 Calendars, 660 Diaries, 1000 Christmas cards, Pens and Tear drops.	Staff pay slips printed and distributed
	AG and the OAG represented in court and other legal forum	Magazines, Brochures and Information flyers prepared, printed and disseminated	Staff performance managed
	OAG contracts drafted and reviewed on behalf of AG and OAG	Quarter One report on ERM was produced	OAG Health Insurance and Group life Schemes managed
	Legal briefs and opinions prepared for the AG and OAG	Terms of Reference for the Internal Audit Manual were drafted and submitted to GIZ a no objection.	OAG staff trainings managed
	OAG legal department inspected	10 Special Investigation Report produced about i-phone losses	Vacant position(s) filled
	Practicing certificates renewed	2 Quarterly Internal Audit Reports were produced	OAG annual staff meeting held
	12 months 10% NSSF employer's contribution paid	Internal Audit Charter approved awaiting Auditor General's signature	15 staff prepared for retirement
	12 months gratuity for 7contract staff paid	OAG staff provided technical support to the Accountability Committees of Parliament during all sessions; 128 briefs prepared: 60 briefs prepared for PAC, 30 briefs for COSASE, 38 brief for LGPAC.	90 OAG Staff transferred
	12 months salary for 72 staff paid	Verifications were carried out on 15 entities on the request of PAC and reports were produced	Training Evaluation Framework developed and disseminated
		A data base on reports discussed by PAC, COSASE and LGPAC updated	DCS team building activities implemented (Bench marking and retreats)
		Technical support prodded to 3 Committees (PAC, COSASE and LGPAC) during preparation of minutes.	internet and data services maintained
		Review of the draft Quality Assurance manual was in progress	Closed User Group services maintained
		Customization of the Performance Audit Manual was in progress	Management and maintenance of IT equipment
		Development of the IT audit manual was in progress	4 Quarterly Progress Reports produced
		Technical support provided to all the 9 branches and 3 Directorates of CG1, CG2 and FIIT implementing RAM	100 Laptops procured
		Champions to develop guidelines on use of excel in data analysis were identified	OAG Management Information Systems procured
		Development of the Quality Control Manual in progress	Phased implementation of Enterprise wide- Risk Management (ERM)
			24 Contracts Committee meetings held and minutes produced
			30 Evaluation Committee meetings held and reports produced
			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

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 01 Headquarters**

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
		<p>The Institute of Certified Public Accountants was sensitised on ISSAIs</p> <p>30 Quality Assurances audit review reports were produced (20 pre issuance and 20 post issuance)</p> <p>Technical support provided to staff implementing RAM in all directorates</p> <p>Standardised reporting templates for CG and LG developed and 150 staff trained in report writing</p> <p>Institutional review of the HR domain carried out and preparation of the report in progress.</p> <p>1 staff participated in the development of the RAM e-learning materials.</p> <p>The legal library was stocked with reference materials</p> <p>Staff of the Legal Unit represented Office of the Auditor General in courts of law in respect of 6 cases being handled</p> <p>A certificate of practice for the OAG Legal Chambers was obtained from Law Council</p> <p>1 Report was submitted by the external lawyer.</p> <p>100% of staff sensitized on the benefits of the medical scheme.</p> <p>Represented AG and OAG in Courts of Law in respect of 3 cases</p> <p>10 Contracts were drafted and reviewed</p> <p>Prepared 20 Legal Opinions for the AG and OAG</p> <p>Provided legal guidance to the OAG Disciplinary Committee in respect of 2 disciplinary cases.</p> <p>Represented OAG at 50 meetings on invite</p> <p>A requisition for the purchase of Mobile Archival Shelves and Book Shelves was approved and forwarded for the procurement process</p> <p>Records at Mbale, Jinja and Soroti Branches were achieved</p> <p>Technical support provided to 14 Outsourcing Committee</p>	<p>12 months 10% NSSF employer's contribution paid</p> <p>12 months gratuity for 7 contract staff paid</p> <p>Utilities and services bills paid</p> <p>12 months salary for 83 staff paid</p>

# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>				
<b>Programme 01 Headquarters</b>				
<b>Project, Programme</b>	<b>2014/15</b>		<b>2015/16</b>	
<b>Vote Function Output</b> <i>UShs Thousand</i>	<b>Approved Budget, Planned Outputs (Quantity and Location)</b>	<b>Expenditure and Prel. Outputs by End Mar (Quantity and Location)</b>	<b>Proposed Budget, Planned Outputs (Quantity and Location)</b>	
		Meetings		
		The OAG stakeholder engagement strategy was developed		
		The office participated in the Anti - Corruption week activities in collaboration with IG's office		
		A joint knowledge sharing workshop between IG, PPDA & OAG was organised		
<b>Total</b>	<b>10,442,728</b>	<b>7,264,750</b>	<b>12,297,705</b>	
<i>Wage Recurrent</i>	<i>3,989,913</i>	<i>2,901,532</i>	<i>3,859,230</i>	
<i>Non Wage Recurrent</i>	<i>6,452,815</i>	<i>4,363,218</i>	<i>8,438,475</i>	
<b>GRAND TOTAL</b>	<b>10,442,728</b>	<b>7,264,750</b>	<b>12,297,705</b>	
<i>Wage Recurrent</i>	<i>3,989,913</i>	<i>2,901,532</i>	<i>3,859,230</i>	
<i>Non Wage Recurrent</i>	<i>6,452,815</i>	<i>4,363,218</i>	<i>8,438,475</i>	

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 02 Directorate of Central Government One**

**Programme Profile**

*Responsible Officer:* Director of Audit Central Government One

*Objectives:* To audit and report on the public accounts of all central government ministries, departments, agencies, projects and statutory corporations in the following sectors; Works & Transport, Accountability, Public Sector Management, ICT, Agriculture, JLOS, Security and Legislature.

*Outputs:* The directorate planned to audit and report on 155 audits covering the following entities; 33 MDAs, 66 Projects and 56 Statutory Authorities. The directorate also planned to process and produce Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

**Workplan Outputs for 2014/15 and 2015/16**

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145301 Financial Audits</b>	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015	
	APMs for 35 MDAs prepared and approved	APMs for 29 MDAs prepared and approved	APMs for 33 MDAs prepared and approved	
	APMs for 52 Statutory Authorities prepared and approved	APMs for 56 Statutory Authorities prepared and approved	APMs for 56 Statutory Authorities prepared and approved	
	APMs for 22 projects prepared and approved	APMs for 50 projects prepared and approved	APMs for 66 projects prepared and approved	
	Management letters for 35 MDAs prepared and approved	Management Letters for 29 MDAs produced	Management letters for 33 MDAs prepared and approved	
	Management letters for 52 Statutory Authorities prepared and approved	Management Letters for 49 Statutory Authorities produced	Management letters for 56 Statutory Authorities prepared and approved	
	Management letters for 22 projects prepared and approved	Management Letters for 42 projects produced	Management letters for 66 projects prepared and approved	
	Audit reports for 35 MDAs produced	Audit Reports for 29 MDAs produced	Audit reports for 33 MDAs produced	
	Audit reports for 52 Statutory Authorities produced	Audit Reports for 49 Statutory Bodies produced	Audit reports for 56 Statutory Authorities produced	
	Audit reports for 22 projects produced	Audit Reports for 42 projects produced	Audit reports for 66 projects produced	
	Salary for 65 staff paid	9 months' salary for 65 staff paid	Salary for 65 staff paid	
	Gratuity for 4 staff paid	9months 10% NSSF contribution remitted	Gratuity for 4 staff paid	
<b>Total</b>	<b>4,340,995</b>	<b>3,196,906</b>	<b>4,253,599</b>	
<i>Wage Recurrent</i>	<i>2,725,763</i>	<i>2,004,429</i>	<i>2,750,367</i>	
<i>Non Wage Recurrent</i>	<i>1,615,232</i>	<i>1,192,477</i>	<i>1,503,232</i>	
<b>GRAND TOTAL</b>	<b>4,340,995</b>	<b>3,196,906</b>	<b>4,253,599</b>	
<i>Wage Recurrent</i>	<i>2,725,763</i>	<i>2,004,429</i>	<i>2,750,367</i>	
<i>Non Wage Recurrent</i>	<i>1,615,232</i>	<i>1,192,477</i>	<i>1,503,232</i>	

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 03 Directorate of Central Government Two**

**Programme Profile**

**Responsible Officer:** Director of Audit Central Government Two

**Objectives:** To carry out financial audit of all MDAs, projects and statutory authorities including pre and post divestiture activities of public enterprises in the following sectors: Energy, Health, Lands, ICT, Education, Public Administration, Tourism, Trade and Gender and Social development.

**Outputs:** The directorate planned to carry out 209 audits covering the following entities; 72 MDAs, 13 Statutory Authorities, 124 projects including 6 production sharing agreements. The activities include; audit planning, execution, reporting and follow up. The directorate also planned to process and produce Vol. 4 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

**Workplan Outputs for 2014/15 and 2015/16**

Project, Programme	2014/15		2015/16	
Vote Function Output <i>UShs Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145301Financial Audits</b>	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2015	
	APMs for 74 MDAs prepared and approved	APMs for 63 MDAs prepared and approved	APMs for 72 MDAs prepared and approved	
	APMs for 34 Statutory Authorities prepared and approved	APMs for 27 Statutory Authorities prepared and approved	APMs for 13 Statutory Authorities prepared and approved	
	Audit of 5 Statutory Authorities outsourced	APMs for 56 projects prepared and approved	APMs for 118 projects prepared and approved	
	APMs for 55 projects prepared and approved	APMs for 3 PSAs produced	APMs for 6 PSA audits produced	
	Audit of 46 projects outsourced	Management letters for 63 MDAs produced	Management letters for 72 MDAs produced	
	Audit of 7 PSAs outsourced	Management letters for 27 Statutory Authorities produced	Management letters for 13 Statutory Authorities produced	
	Management letters for 74 MDAs produced	Management letters for 56 projects produced	Management letters for 118 projects produced	
	Management letters for 39 Statutory Authorities produced	Audit reports for 56 projects produced	Management letters for 6 PSAs audits produced	
	Management letters for 101 projects produced	9 months salary for 65 staff paid	Audit reports for 72 MDAs produced	
	Management letters for 7 PSAs audits produced	9 months 10% NSSF employer's contribution paid	Audit reports for 13 Statutory Authorities produced	
	Audit reports for 74 MDAs produced		Audit reports for 118 projects produced	
	Audit reports for 39 Statutory Authorities produced		Audit reports for 6 PSAs audits produced	
	Audit reports for 101 projects produced		12 months salary for 65 staff paid	
	Audit reports for 7 PSAs audits produced		12 months 10% NSSF employer's contribution paid	
	12 months salary for 65 staff paid		Gratuity for 4 contract staff paid	
	12 months 10% NSSF employer's contribution paid			



# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>				
<b>Programme 03 Directorate of Central Government Two</b>				
<b>Project, Programme</b>	<b>2014/15</b>		<b>2015/16</b>	
<b>Vote Function Output</b> <i>UShs Thousand</i>	<b>Approved Budget, Planned Outputs (Quantity and Location)</b>	<b>Expenditure and Prel. Outputs by End Mar (Quantity and Location)</b>	<b>Proposed Budget, Planned Outputs (Quantity and Location)</b>	
Gratuity for 4 contract staff paid				
<b>Total</b>	<b>4,844,540</b>	<b>3,671,232</b>	<b>4,888,798</b>	
<i>Wage Recurrent</i>	<i>2,734,347</i>	<i>2,043,461</i>	<i>2,790,605</i>	
<i>Non Wage Recurrent</i>	<i>2,110,192</i>	<i>1,627,770</i>	<i>2,098,192</i>	
<b>GRAND TOTAL</b>	<b>4,844,540</b>	<b>3,671,232</b>	<b>4,888,798</b>	
<i>Wage Recurrent</i>	<i>2,734,347</i>	<i>2,043,461</i>	<i>2,790,605</i>	
<i>Non Wage Recurrent</i>	<i>2,110,192</i>	<i>1,627,770</i>	<i>2,098,192</i>	

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 04 Directorate of Local Authorities**

**Programme Profile**

*Responsible Officer:* Director of Audit Local Authorities

*Objectives:* To audit and report on all Local Authorities on compliance with the various laws and regulations governing financial management in the use of public resources .

*Outputs:* The directorate planned to carry out a total of 1,012 audits covering the following entities; 111 Districts, 22 Municipal Councils, 13 Regional Referral Hospitals, 174 Town Councils, 487 Lower Local Governments, 5 Projects and 200 Schools. The directorate also planed to process and produce Vol. 3 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

**Workplan Outputs for 2014/15 and 2015/16**

Project, Programme	2014/15		2015/16	
Vote Function Output <i>UShs Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
145301Financial Audits	Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2014 submitted to Parliament  APMs for 111 HLGs prepared and approved  APMs for 22 Municipalities prepared and approved  APMs for 13 Regional Referral Hospitals prepared and approved  APMs for 174 Town Councils prepared and approved  APMs for 4 projects produced prepared and approved  APMs for 487 Sub-Counties and Municipal Divisions prepared and approved  APMs for 200 schools prepared and approved  Management letters for 111 HLGs produced  Management letters for 22 Municipalities produced  Management letters for 13 Regional Referral Hospitals produced  Management letters for 174 Town Councils produced  Management letters for 487 LLGS produced  Management letters for 200 Schools produced  Management letters for 4 projects produced  Audit reports for 111 HLGs produced  Audit reports for 22	Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2014 submitted to Parliament APMs for 111 HLGs prepared and approved  APMs for 22 Municipalities prepared and approved  APMs for 13 Regional Referral Hospitals prepared and approved  APMs for 174 Town Councils prepared and approved  APM for 1 project produced prepared and approved  APMs for 487 Sub-Counties and Municipal Divisions prepared and approved  APMs for 200 schools prepared and approved  Management letters for 111 HLGs produced  Management letters for 22 Municipalities produced  Management letters for 13 Regional Referral Hospitals produced  Management letters for 174 Town Councils produced  Management letters for 487 LLGS produced  Management letters for 200 Schools produced  Management letters for 1 projects produced  Audit reports for 1,058 LLGS produced  Audit reports for 196 Schools produced	Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2015 submitted to Parliament  APMs for 111 HLGs prepared and approved  APMs for 22 Municipalities prepared and approved  APMs for 13 Regional Referral Hospitals prepared and approved  APMs for 174 Town Councils prepared and approved  APMs for 5 projects produced prepared and approved  APMs for 487 Sub-Counties and Municipal Divisions prepared and approved  APMs for 200 schools prepared and approved  Management letters for 111 HLGs produced  Management letters for 22 Municipalities produced  Management letters for 13 Regional Referral Hospitals produced  Management letters for 174 Town Councils produced  Management letters for 487 LLGS produced  Management letters for 200 Schools produced  Management letters for 4 projects produced  Audit reports for 111 HLGs produced  Audit reports for 22	

# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>			
<b>Programme 04 Directorate of Local Authorities</b>			
<b>Project, Programme</b>	<b>2014/15</b>		<b>2015/16</b>
<b>Vote Function Output</b> <i>UShs Thousand</i>	<b>Approved Budget, Planned Outputs (Quantity and Location)</b>	<b>Expenditure and Prel. Outputs by End Mar (Quantity and Location)</b>	<b>Proposed Budget, Planned Outputs (Quantity and Location)</b>
	Municipalities produced	Audit reports for 1 project produced	Municipalities produced
	Audit reports for 13 Regional Referral Hospitals produced	9 months 10% NSSF employer's contribution paid	Audit reports for 13 Regional Referral Hospitals produced
	Audit reports for 174 Town Councils produced	9 months salary for 162 staff paid	Audit reports for 174 Town Councils produced
	Audit reports for 487 LLGS produced		Audit reports for 487 LLGS produced
	Audit reports for 200 Schools produced		Audit reports for 200 Schools produced
	Audit reports for 4 projects produced		Audit reports for 4 projects produced
	12 months 10% NSSF employer's contribution paid		12 months 10% NSSF employer's contribution paid
	12 months gratuity for 6 contract staff paid		12 months gratuity for 6 contract staff paid
	12 months salary for 162 staff paid		12 months salary for 174 staff paid
<b>Total</b>	<b>12,378,823</b>	<b>9,310,653</b>	<b>12,287,337</b>
<i>Wage Recurrent</i>	<i>6,129,541</i>	<i>4,476,083</i>	<i>6,198,715</i>
<i>Non Wage Recurrent</i>	<i>6,249,282</i>	<i>4,834,570</i>	<i>6,088,622</i>
<b>GRAND TOTAL</b>	<b>12,378,823</b>	<b>9,310,653</b>	<b>12,287,337</b>
<i>Wage Recurrent</i>	<i>6,129,541</i>	<i>4,476,083</i>	<i>6,198,715</i>
<i>Non Wage Recurrent</i>	<i>6,249,282</i>	<i>4,834,570</i>	<i>6,088,622</i>

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 05 Directorate of Value for Money and Specialised Audits**

**Programme Profile**

**Responsible Officer:** Director Value for Money and Specialised Audits

**Objectives:** To examine and assess the level of efficiency, economy and effectiveness in the utilisation of public resources by Government Institutions.

**Outputs:** In the FY 2015/16, the directorate planned to carry out 16 Audits which include; 10 VFM audits and 6 specialised audits. The directorate also planned to process and produce Vol. 5 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

The activities include; Audit Planning, execution, reporting, follow up of audits and developing sensitization materials.

**Workplan Outputs for 2014/15 and 2015/16**

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145302 Value for Money Audits</b>	Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.  Pre-study reports for the 10 VFM audits produced and approved  APM for 2 follow up audits prepared and approved  APMs for 4 public works audits produced  Management letters for 2 follow up audits issued  Management letters for 4 public works audits issued  Main study reports for 10 VFM audits produced  2 follow up audit reports produced  4 public works audits reports produced  12 months salary for 40 staff paid  12 months gratuity for 5 contract staff paid  12 months 10% NSSF employer's contribution paid	Vol. 5 of the Annual Report of the Auditor General for the year ended 30th June 2014 produced and submitted to Parliament.  10 VFM Main Study Audit Reports produced  Audit Reports for 5 specialised (Engineering Audits) produced  9 months salary for 40 staff paid  9 months 10% NSSF employer's contribution paid	Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.  Pre-study reports for the 10 VFM audits produced and approved  APMs for 6 specialised audits produced  Management letters for 6 specialised audits produced  Main study reports for 10 VFM audits produced  6 specialised audits reports produced  12 months salary for 40 staff paid  12 months gratuity for 5 contract staff paid  12 months 10% NSSF employer's contribution paid	
<b>Total</b>	<b>4,707,620</b>	<b>3,495,249</b>	<b>4,507,922</b>	
<b>Wage Recurrent</b>	<b>2,016,094</b>	<b>1,453,533</b>	<b>2,028,395</b>	
<b>Non Wage Recurrent</b>	<b>2,691,526</b>	<b>2,041,716</b>	<b>2,479,526</b>	
<b>GRAND TOTAL</b>	<b>4,707,620</b>	<b>3,495,249</b>	<b>4,507,922</b>	
<b>Wage Recurrent</b>	<b>2,016,094</b>	<b>1,453,533</b>	<b>2,028,395</b>	
<b>Non Wage Recurrent</b>	<b>2,691,526</b>	<b>2,041,716</b>	<b>2,479,526</b>	

# Vote: 131 Auditor General

**Vote Function: 1453 External Audit**

**Programme 06 Directorate of Forensic Investigations and Special Audits**

**Programme Profile**

*Responsible Officer:* Director of Audit Forensic Investigations and IT Audit

*Objectives:* To carry out forensic investigations and IT audits in MDAs, statutory authorities, local authorities and projects.

*Outputs:* The directorate planned to carry out a total of 60 audits which include: 50 special audits, 5 forensic investigations and 5 IT audits. The activities include; audit planning, execution, reporting and follow up.

**Workplan Outputs for 2014/15 and 2015/16**

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145302Value for Money Audits</b>	36 Special Investigations Plans prepared and approved	81 Special Investigations Plans prepared and approved	50 Special Investigations Plans prepared and approved	
	5 IT Audit Plans prepared and approved	6 IT Audit Plans prepared and approved	5 IT Audit Plans prepared and approved	
	5 Forensic Investigation Plans prepared and approved	81 Special Investigations management letters produced	5 Forensic Investigation Plans prepared and approved	
	36 Special Investigations management letters produced	6 IT audit Management Letters produced	50 Special Investigations management letters produced	
	5 IT audit management letters produced	51 Special Investigations Reports produced	5 IT audit management letters produced	
	5 Forensic Investigation management letters produced	6 IT Audit Reports produced	5 Forensic Investigation management letters produced	
	36 Special Investigations Reports produced	9 months salary for 39 staff paid	50 Special Investigations Reports produced	
	5 IT Audit Reports produced	12 months 10% NSSF employer contribution for 39 staff paid	5 IT Audit Reports produced	
	5 Forensic Investigation Reports produced		5 Forensic Investigation Reports produced	
	12 months salary for 39 staff paid		12 months salary for 42 staff paid	
	12 months gratuity and 10% NSSF contribution for 4 staff paid		12 months gratuity and 10% NSSF contribution for 4 staff paid	
	12 months 10% NSSF employer contribution for 39 staff paid		12 months 10% NSSF employer contribution for 42 staff paid	
<b>Total</b>	<b>3,831,646</b>	<b>2,950,148</b>	<b>3,642,991</b>	
<i>Wage Recurrent</i>	<i>1,990,919</i>	<i>1,488,989</i>	<i>1,959,265</i>	
<i>Non Wage Recurrent</i>	<i>1,840,727</i>	<i>1,461,159</i>	<i>1,683,727</i>	
<b>GRAND TOTAL</b>	<b>3,831,646</b>	<b>2,950,148</b>	<b>3,642,991</b>	
<i>Wage Recurrent</i>	<i>1,990,919</i>	<i>1,488,989</i>	<i>1,959,265</i>	
<i>Non Wage Recurrent</i>	<i>1,840,727</i>	<i>1,461,159</i>	<i>1,683,727</i>	

# Vote: 131 Auditor General

<b>Vote Function: 1453 External Audit</b>				
<b>Project 0362 Support to Office of the Auditor General</b>				
<b>Project Profile</b>				
<i>Responsible Officer:</i> Chief Operating Officer				
<i>Objectives:</i> To achieve physical and operational independence of the Office of the Auditor General. To facilitate efficient and effective service delivery in a well equipped, independent and conducive working environment.				
<i>Outputs:</i> The expected outputs from this project include: Three motor vehicles and assortment of furniture , air conditioning system installed at Gulu Regional Office, Masaka Regional Office compound paved. In addition, retention and contractor's claims in respect of Audit House will be paid.				
<i>Start Date:</i> 7/1/2014 <i>Projected End Date:</i> 6/30/2015				
<b>Workplan Outputs for 2014/15 and 2015/16</b>				
Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
145372 Government Buildings and Administrative Infrastructure	Arua, Soroti and Masaka regional offices renovated	Scoping of the renovation works was in progress	Masaka regional office compound paved  A.C System installed at Gulu regional office  Retention in respect of Audit House project paid to the Contractor  Contractor claims on Audit House paid	
<b>Total</b>	<b>85,909</b>	<b>0</b>	<b>4,291,790</b>	
<i>GoU Development</i>	<i>85,909</i>	<i>0</i>	<i>4,291,790</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
145375 Purchase of Motor Vehicles and Other Transport Equipment	5 field motor vehicles purchased	The Evaluation Report was produced	3 motor vehicles procured	
<b>Total</b>	<b>700,000</b>	<b>23,963</b>	<b>575,000</b>	
<i>GoU Development</i>	<i>700,000</i>	<i>23,963</i>	<i>575,000</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
145378 Purchase of Office and Residential Furniture and Fittings	Assorted office furniture procured and distributed to regional offices	An assortment of furniture was procured and issued to the Resource Center.	Assorted furniture procured	
<b>Total</b>	<b>73,720</b>	<b>0</b>	<b>73,720</b>	
<i>GoU Development</i>	<i>73,720</i>	<i>0</i>	<i>73,720</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<b>GRAND TOTAL</b>	<b>859,629</b>	<b>23,963</b>	<b>4,940,510</b>	
<i>GoU Development</i>	<i>859,629</i>	<i>23,963</i>	<i>4,940,510</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	

**Table V3.2: Past and Medium Term Key Vote Output Indicators\***

Vote Function Key Output Indicators and Costs:	2013/14 Outturn	2014/15		MTEF Projections		
		Approved Plan	Releases Prel. Actual	2015/16	2016/17	2017/18
<b>Vote: 131 Auditor General</b>						
<i>Vote Function: 1453 External Audit</i>						
No of forensic investigations and	N/A	46	57	60	60	60

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Vote Function Key Output Indicators and Costs:	2013/14 Outturn	2014/15	Releases	MTEF Projections		
		Approved Plan	Prel. Actual	2015/16	2016/17	2017/18
special audits conducted						
No of Higher LGs Audited (including Town councils and sub-counties)	N/A	1,007	1561	1,007	1007	1007
No of MDAs Audited	N/A	109	105	105	109	109
No of projects audited	N/A	134	99	195	195	195
No of Statutory Bodies Audited	N/A	91	76	69	69	69
percentage of audit reports disseminated	N/A	N/A	No info	100	100	100
No of Value For Money Audits conducted	N/A	N/A	No info	16	16	16
<b>Vote Function Cost (US\$ bn)</b>	<b>60.988</b>	<b>51.366</b>	<b>48.504</b>	<b>46.704</b>	<b>49.977</b>	
<i>VF Cost Excluding Ext. Fin</i>	<i>60.988</i>	<i>51.366</i>	<i>48.504</i>			
<b>Cost of Vote Services (US\$ Bn)</b>	<b>60.988</b>	<b>51.366</b>	<b>48.504</b>	<b>46.704</b>	<b>49.977</b>	
	<i>60.988</i>	<i>51.366</i>	<i>48.504</i>			

\* Excluding Taxes and Arrears

## Medium Term Plans

In accordance with the Five-Year Corporate Plan, the medium term plan of the office is focused on: Improvement on impact of audit through effective stakeholder engagement; Improvement on the timeliness and quality of audit reports; Improving organisation performance; Strengthening operational independence and increasing audit coverage through establishment of regional offices in hard to reach areas.

### (i) Measures to improve Efficiency

Following completion of the Audit House, in the FY 2015/16, the office has reallocated resources saved from rent to operation and maintenance of the building. In addition, the office shall focus on staff capacity building, performance management, enhancing operational efficiency to reduce o the number of outsourced audits. This will result into an increment in the audit coverage.

**Table V3.3: Key Unit Costs of Services Provided and Services Funded (Shs '000)**

Unit Cost Description	Actual 2013/14	Planned 2014/15	Actual 2014/15	Proposed 2015/16	Costing Assumptions and Reasons for any Changes and Variations from Plan
<i>Vote Function: 1453 External Audit</i>					
Retention and Contractor's claims in respect of Audit House paid	12,946,669	10,000,000		4,205,880	Stable exchange rate leading to minimum project cost overruns.
Office furniture and fittings (4 lots)	54,088	16,023		18,430	Stable foreign exchange rate. The office met the biggest proportion of its furniture requirements in the FY 2011/12, hence maintaining the allocation in the FY 2014/15.
Number of Offices Renovated	243	28,636		42,955	Timely awarding of contracts. Most of the buildings have been renovated.
No of VFM audits carried out	216,869	304,731		274,281	Resources and personnel available to carry out the audits.
No of Vehicles Purchased	64,042	153,333		153,333	Stable foreign exchange rate. The Office recruited more staff and it plans to acquire 3 field vehicles to carry out the Audits.
No of LG entities audited	9,637	12,217		12,142	Personnel availability and stable exchange rate. The directorate shall continue using outsourced audit firms to assist in audit of LLGs.
No of Central Govt	30,386	39,246		27,443	Personnel availability, unit costs remain

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Unit Cost Description	Actual 2013/14	Planned 2014/15	Actual 2014/15	Proposed 2015/16	Costing Assumptions and Reasons for any Changes and Variations from Plan
One Audits					constant, and the number of audit entities remain the same.
No of Central Government Two audits	21,400	22,100		23,391	Resources and personnel available to carry out the audits. Unit costs changed due to the anticipated inflations.
Management Efficiency	10,510,000	10,389,194		12,297,705	Availability of Personnel and timely procurement.
Forensic Investigations and Special Audits	129,926	86,132		60,717	Stable exchange rate.

## (ii) Vote Investment Plans

Budget allocation to capital purchases in the FY 2015/16 changed significantly compared to FY 2014/15. This is attributed to the completion of the Audit House. The office was allocated Shs 4.826Bn excluding taxes. However, in the Financial Years 2016/17 and 2017/18, it is projected to slightly increase to Shs 5.3364Bn and Shs 7.470Bn respectively. This will cater for renovation and expansion of existing regional offices, acquisition of transport facilities and office furniture.

**Table V3.4: Allocations by Class of Output over the Medium Term**

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Vote Budget			
	2014/15	2015/16	2016/17	2017/18	2014/15	2015/16	2016/17	2017/18
Consumption Expenditure(Outputs Provided)	40.5	41.9	44.6	48.5	78.9%	89.7%	89.2%	87.6%
Investment (Capital Purchases)	10.8	4.8	5.4	6.8	21.1%	10.3%	10.8%	12.4%
<b>Grand Total</b>	<b>51.4</b>	<b>46.7</b>	<b>50.0</b>	<b>55.3</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table V3.5: Major Capital Investments (Outputs of class Capital Purchases over 0.5Billion)**

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditures and Outputs by End March (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
<b>Vote Function: 14 53 External Audit</b> <i>Project 0362 Support to Office of the Auditor General</i>			
<b>145372 Government Buildings and Administrative Infrastructure</b>	Arua, Soroti and Masaka regional offices renovated	Scoping of the renovation works was in progress	Masaka regional office compound paved  A.C System installed at Gulu regional office  Retention in respect of Audit House project paid to the Contractor  Contractor claims on Audit House paid
<b>Total</b>	<b>85,909</b>	<b>0</b>	<b>4,291,790</b>
<i>GoU Development</i>	85,909	0	4,291,790
<i>External Financing</i>	0	0	0
<b>145375 Purchase of Motor Vehicles and Other Transport Equipment</b>	5 field motor vehicles purchased	The Evaluation Report was produced	3 motor vehicles procured
<b>Total</b>	<b>700,000</b>	<b>23,963</b>	<b>575,000</b>
<i>GoU Development</i>	700,000	23,963	575,000
<i>External Financing</i>	0	0	0

## (iii) Priority Vote Actions to Improve Sector Performance

Reducing the number of audits outsourced through staff capacity development. Due to shortage of staff and some specialised audit skills, the office hires private audit firms to carry out such audits which is costly.



# Vote: 131 Auditor General

Therefore, following implementation of the VRS and recruitment of staff, the office has prioritised building staff capacity to carry out such audits internally hence increasing audit coverage.

Rolling out the use of the Computer Aided Audit Tools: Currently, the coverage is at 50% and in the FY 2015/16 the office plans to achieve 100% coverage. This is aimed at improving the quality of audits.

Procurement of a comprehensive Management Information System to facilitate automation of business processes.

Consolidation of operational independence at both the headquarters and branches. By end of FY 2014/15, all existing OAG offices will be operating in OAG owned premises. In addition, in the FY 2015/16, the office plans to construct two regional offices in Hoima and Moroto districts. This will save the time spent travelling hence improving audit coverage and quality of reports.

Ensuring effective engagement of the OAG stakeholders. In order to improve on the impact of audits, the office plans to build the capacity of its stakeholders at district level in utilisation of audit reports.

**Table V3.6: Vote Actions to Improve Sector Performance**

2014/15 Planned Actions:	2014/15 Actual Actions:	2015/16 Planned Actions:	MT Strategy:
<b>Sector Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</b>			
Vote Function: 14 53 External Audit			
<i>VF Performance Issue: Development of ICT infrastructure to facilitate automation of the audit processes and enhance internal and external communications</i>			
Soroti, Jinja, Masaka and Mbale regional offices connected to the OAG WAN	Mobile data connectivity was procured and installed at the regional offices	Hoima, Mbarara and Moroto Regional Offices connected to the OAG WAN; Management Information System procured and operationalised; Teammate licenses procured and deployed.	Modernisation of the current ICT facilities. Building capacity of staff in IT audit and use of audit software.
<i>VF Performance Issue: The Office needs to complete the implementation of the new structure and build the capacity of the staff to improve on timeliness, quality and impact of audit reports.</i>			
Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	15 VFM staff were trained on efficiency measurement and 8 in VFM modules 1 and 2.  38 staff from the Directorate of Forensic Investigation and IT audit were trained on use of the Regularity Audit Manual  20 staff were trained on Information Security Assessment Methodology (ISAM)  50 staff were trained on use of IFMS  5 staff were trained on use of IDEA/CAAT	Building the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	Increased utilisation of in-house resource pool of trainers  Continue with on job training of new recruits  Continue with building capacity of Auditors in emerging new audit areas
<i>VF Performance Issue: The Office urgently needs to secure Office accommodation for all its Directorates which are currently scattered in different locations. This will not only enhance independence but will also facilitate an effective Communication network in the Office</i>			
Completion and commissioning of Audit House and Mbarara regional office. Acquisition of land for construction of Hoima and Moroto Regional Offices Construction of Hoima and	The Audit House and Mbarara regional office were completed and commissioned. Land for the proposed Hoima and Moroto regional offices was procured The process of procuring a	Hoima and Moroto Regional Offices constructed	Establishing branch offices in hard to reach areas. Renovation of existing branch offices.

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2014/15 Planned Actions:	2014/15 Actual Actions:	2015/16 Planned Actions:	MT Strategy:
Moroto Regional Offices	design consultant for Hoima and Moroto regional office was in progress.		

## V4: Proposed Budget Allocations for 2015/16 and the Medium Term

This section sets out the proposed vote budget allocations for 2015/16 and the medium term, including major areas of expenditures and any notable changes in allocations.

**Table V4.1: Past Outturns and Medium Term Projections by Vote Function\***

	2013/14 Outturn	2014/15		MTEF Budget Projections		
		Appr. Budget	Releases End Mar	2015/16	2016/17	2017/18
<b>Vote: 131 Auditor General</b>						
1453 External Audit	60.988	51.366	48.504	46.704	49.977	55.306
<b>Total for Vote:</b>	<b>60.988</b>	<b>51.366</b>	<b>48.504</b>	<b>46.704</b>	<b>49.977</b>	<b>55.306</b>

### (i) The Total Budget over the Medium Term

In the FY 2015/16, the Vote was allocated a total budget of Shs 48.819Bn including taxes of which Wage is Shs 19.586Bn, Non-Wage is Shs 22.292Bn and Development is Shs 4.941Bn. In the Financial Years 2016/17 and 2017/18, the budget allocation is projected to increase to Shs 49.977Bn and Shs 55.306Bn respectively.

### (ii) The major expenditure allocations in the Vote for 2015/16

The external audit function in the Accountability Sector is responsible for ensuring that public resources are utilised as appropriated by Parliament. The Key objective of the function is to ensure accountability, transparency and value for money from the utilisation of public funds hence contributing to the promotion of effective public accountability.

In the FY 2015/16 the function was allocated Shs 46.819Bn including taxes. This includes Shs 19.587Bn for wage, Shs 22.292Bn for Non-wage and Shs 4.941Bn for development.

The budget allocation by program is as follows; Program 1: Head quarters - Shs 12.298Bn; Program 2: Directorate of Central Government One - Shs 4.254Bn; Program 3: Directorate of Central Government Two - Shs 4.889Bn; Program 4: Directorate of Local Authorities - Shs 12.288Bn; Program 5: Value for Money - Shs 4.508Bn and Program 6: Directorate of Forensic Investigations and IT Audits - Shs 3.643Bn.

The allocation of GoU development is as follows: Payment of retention and contractors claims in respect of Audit House -Shs 4.205Bn, Renovation of regional offices - Shs 0.85Bn, procurement of 3 field motor vehicles - Shs 0.460Bn, office furniture and fittings - Shs 0.074Bn and taxes - Shs 0.115Bn.

### (iii) The major planned changes in resource allocations within the Vote for 2015/16

The vote reallocated the Shs 200m used to acquire land for Moroto and Hoima regional offices back to Non Wage where it was borrowed in the FY 2014/15.

**Table V4.2: Key Changes in Vote Resource Allocation**

Changes in Budget Allocations and Outputs in 2015/16 from 2014/15 Planned Levels:	Justification for proposed Changes in Expenditure and Outputs
<i>Vote Function: 1402 External Audit</i>	
<b>Output: 1453 02 Value for Money Audits</b>	
<b>US\$ Bn: -0.388</b>	
The changes in budget allocation has no impact on the outputs.	Following the commissioning of Audit House, the office realised savings from rent and re-allocated the resources to operation and maintainance of Audit House.
<b>Output: 1453 03 Policy, Planning and Strategic Management</b>	
<b>US\$ Bn: 1.855</b>	
The reallocation has no impact on the outputs.	Following the commissioning of Audit House, there was need to provide for additional operation and maintenance costs estimated at Shs1.855bn in respect of the following budget items:

# Vote: 131 Auditor General

Changes in Budget Allocations and Outputs in 2015/16 from 2014/15 Planned Levels:	Justification for proposed Changes in Expenditure and Outputs
	<i>electricity, water, cleaning and sanitation, maintenance - Civil, maintenance –machinery, equipment &amp; furniture and security services.</i>
<b>Output: 1453 71 Acquisition of Land by Government</b> <i>UShs Bn: -0.200</i> Acquisition of land was a one off expenditure in the FY 2014/15.	<i>In the FY 2014/15, the office received funding from the Financial Management and Accountability Program for construction of two regional offices in Hoima and Moroto Districts and it was required to acquire land.</i>  <i>However, due to the inadequate Development Budget, the office re-allocated Shs 200,000,000 from Non-Wage to Development for acquisition of the land. Therefore, in the FY 2015/16, the funds will be reallocated back to Non-Wage to provide for Audit House operation and maintainance costs.</i>
<b>Output: 1453 72 Government Buildings and Administrative Infrastructure</b> <i>UShs Bn: -5.794</i> The office will only pay retention and approved contractor's claims in respect of Audit House	<i>The biggest proportion of the budget was for the Audit House project which was completed and commissioned in November 2014.Hence in the FY 2015/16, the office requires funds for rentention and contractor's claims.</i>
<b>Output: 1453 75 Purchase of Motor Vehicles and Other Transport Equipment</b> <i>UShs Bn: 0.115</i> Due to inflation, the number of vehicles was reduced from 4 to 3. The additional resources are for taxes.	<i>Availibility of adequate transport facilities for audit staff improves timeliness, coverage and quality of audit reports. This is in line with objective 3 of the Accountability Sector Strategic Plan which is "to improve compliance with accountability rules and regulations"</i>

**Table V4.3: 2015/16 and 2016/17 Budget Allocations by Item**

Million Uganda Shillings	2014/15 Approved Budget			2015/16 Draft Estimates		
	GoU	Ext. Fin	Total	GoU	Ext. Fin	Total
<b>Output Class: Outputs Provided</b>	<b>40,546.4</b>	<b>0.0</b>	<b>40,546.4</b>	<b>41,878.4</b>	<b>0.0</b>	<b>41,878.4</b>
211103 Allowances	1,433.1	0.0	1,433.1	1,433.1	0.0	1,433.1
211104 Statutory salaries	19,586.6	0.0	19,586.6	19,586.6	0.0	19,586.6
212101 Social Security Contributions	2,066.6	0.0	2,066.6	2,067.3	0.0	2,067.3
213001 Medical expenses (To employees)	832.0	0.0	832.0	1,409.3	0.0	1,409.3
213002 Incapacity, death benefits and funeral expen	44.2	0.0	44.2	56.0	0.0	56.0
213004 Gratuity Expenses	1,079.0	0.0	1,079.0	1,094.0	0.0	1,094.0
221001 Advertising and Public Relations	34.0	0.0	34.0	34.0	0.0	34.0
221002 Workshops and Seminars	523.6	0.0	523.6	523.6	0.0	523.6
221003 Staff Training	490.6	0.0	490.6	490.6	0.0	490.6
221004 Recruitment Expenses	64.7	0.0	64.7	64.0	0.0	64.0
221007 Books, Periodicals & Newspapers	36.0	0.0	36.0	36.0	0.0	36.0
221008 Computer supplies and Information Technol	1,586.6	0.0	1,586.6	1,000.2	0.0	1,000.2
221009 Welfare and Entertainment	259.9	0.0	259.9	417.5	0.0	417.5
221011 Printing, Stationery, Photocopying and Bind	646.9	0.0	646.9	631.2	0.0	631.2
221012 Small Office Equipment	161.8	0.0	161.8	119.8	0.0	119.8
221016 IFMS Recurrent costs	72.0	0.0	72.0	72.0	0.0	72.0
221017 Subscriptions	67.0	0.0	67.0	67.0	0.0	67.0
222001 Telecommunications	118.6	0.0	118.6	118.6	0.0	118.6
223003 Rent – (Produced Assets) to private entities	560.0	0.0	560.0	0.0	0.0	0.0
223004 Guard and Security services	161.8	0.0	161.8	376.4	0.0	376.4
223005 Electricity	99.2	0.0	99.2	468.0	0.0	468.0
223006 Water	67.4	0.0	67.4	200.0	0.0	200.0
224004 Cleaning and Sanitation	0.0	0.0	0.0	336.0	0.0	336.0
224005 Uniforms, Beddings and Protective Gear	0.0	0.0	0.0	42.0	0.0	42.0
225001 Consultancy Services- Short term	3,416.7	0.0	3,416.7	3,416.7	0.0	3,416.7
227001 Travel inland	4,399.5	0.0	4,399.5	4,399.5	0.0	4,399.5
227002 Travel abroad	1,188.2	0.0	1,188.2	1,188.2	0.0	1,188.2
227003 Carriage, Haulage, Freight and transport hir	111.8	0.0	111.8	50.0	0.0	50.0

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Million Uganda Shillings	2014/15 Approved Budget			2015/16 Draft Estimates		
	GoU	Ext. Fin	Total	GoU	Ext. Fin	Total
227004 Fuel, Lubricants and Oils	617.6	0.0	617.6	689.6	0.0	689.6
228001 Maintenance - Civil	214.5	0.0	214.5	214.5	0.0	214.5
228002 Maintenance - Vehicles	606.4	0.0	606.4	778.4	0.0	778.4
228003 Maintenance – Machinery, Equipment & Fu	0.0	0.0	0.0	498.3	0.0	498.3
<b>Output Class: Capital Purchases</b>	<b>11,059.6</b>	<b>0.0</b>	<b>11,059.6</b>	<b>4,940.5</b>	<b>0.0</b>	<b>4,940.5</b>
231001 Non Residential buildings (Depreciation)	10,085.9	0.0	10,085.9	4,291.8	0.0	4,291.8
231004 Transport equipment	460.0	0.0	460.0	460.0	0.0	460.0
231006 Furniture and fittings (Depreciation)	73.7	0.0	73.7	73.7	0.0	73.7
311101 Land	200.0	0.0	200.0	0.0	0.0	0.0
312204 Taxes on Machinery, Furniture & Vehicles	240.0	0.0	240.0	115.0	0.0	115.0
<b>Grand Total:</b>	<b>51,606.0</b>	<b>0.0</b>	<b>51,606.0</b>	<b>46,818.9</b>	<b>0.0</b>	<b>46,818.9</b>
<i>Total Excluding Taxes and Arrears</i>	<i>51,366.0</i>	<i>0.0</i>	<i>51,366.0</i>	<i>46,703.9</i>	<i>0.0</i>	<i>46,703.9</i>

## V5: Vote Cross-Cutting Policy and Other Budgetary Issues

This section discusses how the vote's plans will address and respond to the cross-cutting policy, issues of gender and equity; HIV/AIDS; and the Environment, and other budgetary issues such as Arrears and NTR..

### (i) Cross-cutting Policy Issues

#### (a) Gender and Equity

**Objective:** To build the capacity of OAG staff in gender audit

*Issue of Concern :* In response to the Government call to mainstream gender in all programs, the office is in the process of building the capacity of staff in gender audit

#### *Proposed Interventions*

Training of staff in gender audit

*Budget Allocations* UGX billion 0.2728206

*Performance Indicators* 2 staff trained in gender audit

#### (b) HIV/AIDS

**Objective:** To minimise the impact of HIV/AIDS on staff quality of life and productivity

*Issue of Concern :* The office has staff leaving with HIV/AIDS whom it supports to leave a health life and maintain their productivity levels.

#### *Proposed Interventions*

The office shall continue supporting the non-discriminatory approach with respect to HIV/AIDS positive staff. In the FY 2015/16 the office shall support and fund HIV/AIDS positive staff with their spouses to access the required medical services through a health insurance scheme which was introduced in FY 2011/12.

*Budget Allocations* UGX billion 1.4

*Performance Indicators* Annual subscription to the medical service provider paid.

#### (c) Environment

**Objective:** To build the capacity of staff in environmental audit

*Issue of Concern :* In line with the Government policies and guidelines on mainstreaming environmental issues in planning, resource allocation and implementation of development programmes, the office is currently mainstreaming environment in

# Vote: 131 Auditor General

external audit.

*Proposed Interventions*

Training of staff in environmental audit

*Budget Allocations* UGX billion      0.03545908

*Performance Indicators*    1 staff trained

**(ii) Non Tax Revenue Collections**

The Office of the Auditor General does not collect non-tax revenue.

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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Programme 01 Headquarters*

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#### **Programme Profile**

*Responsible Officer:* Director/Corporate Support Executive

*Objectives:* To ensure effective and efficient strategic planning, human resource and financial management and development for the Office as well as providing policy guidance for the Office.

*Outputs:* The vote outputs are classified into the following categories; Financial Audits, Value for Money, Policy, Planning and Strategic Management, Construction of Audit House and Support to Office of the Auditor General which includes; Non Residential Buildings, Furniture and Fixtures, and Transport Equipments. The subsequent sections therefore, present the planned outputs for the FY 2015/16.

#### Financial Audits

Under this output, for the FY 2015/16, the office planned to carry out and report on a total of 1,387 financial audits covering the following entities; 109 MDAs, 91 Statutory Bodies, 197 projects, 60 forensic investigations and special audits and 1,007 Local Authorities.

#### Value for Money Audits

In the FY 2015/16, the office planned to carry out a total of 16 audits which include 10 VFM audits, 4 engineering audits and 2 PPP audits.

#### Policy, Planning and Strategic Management

In line with objective 1 of the Office's Corporate Plan; "To improve quality and impact of audit work to promote increased accountability, probity and transparency in the management of public funds", the planned outputs for the FY 2015/16 include;

- 15 stakeholder engagement workshops held
  - OAG policies printed and disseminated
  - Annual Report of the Auditor General for the year ended 2015 processed and disseminated
  - Stake holder engagements – participation in regional entry meetings
  - Mobile archives & Library shelves procured
  - Technical support provided to staff implementing RAM
  - Advanced MS Excel guide for data analysis developed
  - Finalise the Quality Control Manual
  - 50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews ) issued;
  - Teammate library for small entities and parastatals developed
  - Financial reporting framework evaluated
  - Standardised internal guidelines on quality report writing developed
  - Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.
  - Data base on status of audit reports produced by the Auditor General updated.
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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Programme 01 Headquarters*

- Technical support provided to Oversight Committees of Parliament
- Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House
- 4 technical update workshop/conferences attended

In line with objective 2 of the Office's Corporate Plan; "To Improve efficiency and effectiveness of internal and external communications to raise the corporate image of OAG among the stakeholders", the planned outputs for the FY 2015/16 include;

- Corporate Social Responsibility Policy finalised
- 3,000 OAG calendars, diaries, Christmas cards procured (1000 each)
- OAG promotional material procured
- A documentary about the mandate, functions and activities undertaken by OAG developed
- Press conference - Submission of the Annual Audit Report
- OAG Staff sensitised on the OAG Communication Policy
- 6 bi-monthly OAG Information Flyer
- OAG Bulletin produced
- 700 OAG Corporate Shirts procured
- Subscription to news paper publishers paid
- Business directory produced
- 1 Corporate Social Responsibility activity implemented

In line with objective 3 of the Office's 5 year Corporate Plan; "To strengthen the financial and operational independence of the Office of the Auditor General", the planned out puts for the FY 2015/16 include;

- OAG Finance, Accounting and Operations Manual disseminated
- Internal Audit Manual finalised and approved
- Internal of Audit Charter finalised and approved
- A review report on implementation of the OAG Corporate Plan 2011-16 produced
- OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
- Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed
- AG and the OAG represented in courts of law and other legal forum
- OAG Legal Unit mini library restocked with reference materials
- Maintenance of online Law sites
- Legal briefs and opinions prepared for the AG and OAG
- OAG Legal Department Practicing Certificates obtained
- 2 regional offices constructed in Hoima and Moroto Districts
- 3 field motor vehicles procured
- Assorted office furniture procured
- 2 regional offices in Gulu and Masaka renovated

To comply with Government financial regulations, in the FY 2015/16, the office plans to prepare and submit the following to relevant authorities:

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## Vote: 131 Auditor General

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### MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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#### Vote Function: 1453 External Audit

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##### *Programme 01 Headquarters*

- Budget Framework Paper for the FY 2016/17 produced
- Budget Estimates for the FY 2016/17 produced
- Policy Statement for the FY 2016/17 produced
- Performance Contract Form A for the FY 2016/17 produced
- 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
- 4 special investigation reports produced
- 10 branches audited for compliance and 4 quarterly reports produced
- Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.
- Board of Survey Report produced and disposal plan implemented
- 12 monthly reports on procurement & disposal submitted to PPDA

In line with objective 4 of the Office's Corporate Plan; "To attain higher organisational performance", the planned outputs for the FY 2015/16 include;

- Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
  - Facilitation of international obligations for AG, AAG, COO and DCS
  - 4 Quarterly Support Supervision visits to branch offices by AG, AAG and COO
  - OAG payroll managed
  - Staff social security benefits managed (NSSF and Gratuity)
  - A specialised printer for printing pay slips procured
  - Staff pay slips printed and distributed
  - Staff performance managed
  - OAG Health Insurance and Group life Schemes managed
  - OAG staff trainings managed
  - Vacant position(s) filled
  - OAG annual staff meeting held
  - 15 staff prepared for retirement
  - 90 OAG Staff transferred
  - Training Evaluation Framework developed and disseminated
  - DCS team building activities implemented (Bench marking and retreats)
  - Maintenance of internet and data services
  - Maintenance of Closed User Group services
  - Management and maintenance of IT equipment
  - 4 Quarterly Progress Reports produced
  - 100 Laptops procured
  - OAG Management Information Systems procured
  - Phased implementation of Enterprise wide- Risk Management (ERM)
  - 24 Contracts Committee meetings held and minutes produced
  - 30 Evaluation Committee meetings held and reports produced
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# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

- 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.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
145303 Policy, Planning and Strategic Management	<p>Audit Reports for the FY ended 30th June 2014 processed and disseminated to stakeholders;</p> <p>Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament;</p> <p>9 Regional Audit Reports prepared and disseminated</p> <p>Half-year and nine-months Financial Statements for the FY 2014/15 produced and submitted</p> <p>Annual Financial Statements for the FY ended 30th June 2014 produced and submitted</p> <p>Quarterly expenditure reports produced and presented to Finance Committee</p> <p>Annual Government Performance Report for the FY 2013/14 produced</p> <p>Semi-Annual Government Performance Report for the FY 2014/15 produced</p> <p>4 quarterly progress reports produced</p> <p>Board of Survey Report for the FY ended 30th June 2014 produced</p> <p>9 branches audited for compliance and 4 quarterly reports produced</p> <p>4 Special Investigations carried out and reports produced</p> <p>Finance and Accounting Manual finalised and approved</p> <p>Archive Policy finalised and approved</p> <p>500 copies of the OAG HR</p>	<p>Audit Reports for the FY ended 30th June 2014 Vols. 2, 3, 4 &amp; 5 processed and submitted to Parliament.</p> <p>Annual OAG Performance Report Vol. 1 2014 produced and submitted to Parliament</p> <p>The final draft of the Finance, Accounting and Operations Manual was produced awaiting approval</p> <p>Annual Financial Statements for the FY ended 30th June 2014 was produced and submitted to Accountant General by 15th August 2014</p> <p>Six-months Financial Statements for the FY 2014/15 produced and submitted</p> <p>Annual Government Performance Report for the FY 2013/14 was produced and submitted to Office of the Prime Minister.</p> <p>Semi-Annual Government Performance Report for the FY 2014/15 produced</p> <p>Quarter IV progress Report for the FY 2013/14 was produced and submitted to the Ministry of Finance, Planning and Economic Development</p> <p>Quarter I, II and III Progress Reports were produced and submitted to MFPEd</p> <p>Board of survey for the FY ended 30th June 2014 was carried out and the report submitted to MoFPED</p> <p>Asset register updated as at end of 30th June 2014</p> <p>Quarter 1 and 2 Expenditure</p>	<p>15 stakeholder engagement workshops held</p> <p>OAG policies printed and disseminated</p> <p>Annual Report of the Auditor General for the year ended 2015 processed and disseminated</p> <p>Stake holder engagements participation in regional entry meetings</p> <p>Mobile archives &amp; Library shelves procured</p> <p>Technical support provided to staff implementing RAM</p> <p>Advanced MS Excel guide for data analysis developed</p> <p>Quality Control Manual finalised and approved</p> <p>50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews) issued</p> <p>Teammate library for small entities and parastatals developed</p> <p>Financial reporting framework evaluated</p> <p>Standardised internal guidelines on quality report writing developed</p> <p>Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.</p> <p>Data base on status of audit reports produced by the Auditor General updated.</p> <p>Technical support provided to Oversight Committees of</p>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
	Manual produced and distributed	Reports for the FY 2014/15 were produced	Parliament
	Guidelines to the HR Manual prepared and approved	Quarter One and Two Monitoring Reports were produced	Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House
	Training Evaluation Framework developed and approved	Budget Conference for the FY 2015/16 was held	Technical update workshop/conferences attended
	Quality Control Manual finalised and approved	Budget Framework Paper for the FY 2015/16 was produced and submitted to MFPED	Corporate Social Responsibility Policy finalised and approved
	Standardised internal guidelines on report writing finalised and approved	Budget Estimates for the FY 2015/16 produced and submitted to MFPED	3,000 OAG calendars, diaries, Christmas cards procured (1000 each)
	Performance Manual customised in line with ISSAIs	Policy Statement for the FY 2015/16 produced and submitted to MFPED	OAG promotional material procured
	Energy Sector Guidelines developed and approved	Quarter I, II and II FINMAP III Progress Reports were produced and submitted to MSU	A documentary about the mandate, functions and activities undertaken by OAG developed
	IT Audit Manual developed and approved	Quarter Four FINMAP III Work Plan prepared and submitted to MSU.	Press conference - Submission of the Annual Audit Report OAG Staff sensitised on the OAG
	Gender Audit Manual developed and approved	52 motor vehicles managed.	Communication Policy 6 bi-monthly OAG Information Flyer
	OAG Internal Audit Function Charter finalised and approved	Audit House commissioned and all OAG offices shifted to Audit House	OAG Bulletin produced
	Corporate Social Responsibility Policy finalised	The draft Corporate Social Responsibility Policy was under review	700 OAG Corporate Shirts procured
	OAG Internal Audit Manual finalised and approved	350 staff facilitated for various skills enhancement	Subscription to news paper publishers paid Business directory produced
	High level planning meeting for the FY 2015/16 held	8 staff sponsored for career development and 5 completed Bachelor's Degrees.	Corporate Social Responsibility activities implemented
	Budget Conference for the FY 2015/16 held	10 staff completed their professional trainings (ACCA-4; CPA -6)	OAG Financial Management, Accounting and Operations Manual approved and disseminated
	Asset Register updated as at end of 30th June 2014	58 staff were confirmed and 7 staff promoted	Internal Audit Manual finalised and approved
	Budget Framework Paper for the FY 2015/16 produced	9 months salary for 76 staff and all the statutory deductions paid	Internal Audit Charter finalised and approved
	Budget Estimates for the FY 2015/16 produced	Pay slips printed as per the requests received	A Review Report on implementation of the OAG Corporate Plan 2011-16 produced
	Input to PFM Reforms	Medical cards issued to 99% of the staff	OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
	FINMAP III Component Work Plan and Budget Estimates produced	Medical scheme service providers inspected and quarterly report produced	
	4 Quarterly FINMAP III progress reports produced		
	Policy Statement for the FY 2015/16 produced		
	Performance Contract form A for the FY 2015/16 produced		

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
	Operational Plan for the Audit Year 2015/16 prepared and approved	OAG staff sensitized about Group Life insurance	DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced
	Procurement Plan for the FY 2014/15 prepared and submitted	3 staff retired and 16 staff transferred.	Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed
	Prequalification list for the FY 2014/15 updated	5 HR staff registered with the HR professional body.	AG and the OAG represented in courts of law and other legal forum
	Monthly Reports on procurement and disposal prepared and submitted	Gratuity for contract staff for the period October 2013 Sept. 2014 was paid	OAG Legal Unit mini library restocked with reference materials
	15 Contracts Committee meetings held	Staff were sensitised on the approved HR manual.	Maintenance of online Law sites
	24 Evaluation Committee meetings held	An internal advertisement for 3 positions was made.	Legal briefs and opinions prepared for the AG and OAG
	OAG health and group life insurance Scheme Managed	An external advertisement for 9 positions was made and short listing was in progress	OAG Legal Department Practicing Certificates obtained
	15 staff retired	276 staff were appraised; this was a backlog from the previous appraisal period	2 regional offices constructed in Hoima and Moroto Districts
	Approved training plan implemented	1 Laptop computer was procured	3 field motor vehicles procured
	Job evaluation carried and report produced	The Evaluation Report for the 100 laptops under FINMAP was produced	Assorted office furniture procured
	438 staff appraised	The contract for supply of 380 CUG handsets had been awarded	2 regional offices in Gulu and Masaka Districts renovated
	377 CUG handsets procured	A new data center was commissioned at Audit House	Budget Framework Paper for the FY 2016/17 produced
	55 Laptops and related Microsoft Software procured	OAG ICT equipment maintained	Budget Estimates for the FY 2016/17 produced
	8 heavy duty printers / Copiers for branches procured	Final Draft of the Archive Policy was produced	Policy Statement for the FY 2016/17 produced
	Soroti, Jinja, Masaka and Mbale branches connected to WAN	Consolidated procurement plan for 2014/2015 was submitted to PPDA	Performance Contract Form A for the FY 2016/17 produced
	Subscription fee for internet and closed user group Paid	14 Evaluation Committee meetings were held	Annual Operational Plan for the FY 2016/17 produced
	Internal base line survey carried out in OAG and report produced	21 Contracts Committee meetings were held	OAG Annual Government Performance Report for the FY 2014/15 as part of the overall Government performance produced
	Stake holder engagement activities implemented	65 Contracts were awarded	OAG Semi-Annual Government Performance Report for the FY 2015/16 as part of the overall Government performance produced
	Technical support provided to staff implementing RAM	9 Monthly Procurement Progress Reports were prepared and submitted to PPDA	Annual OAG Performance Report Vol. 1 2015
	User friendly & cost effective data analysis tools identified	Prequalification list for	4 Special Investigation Reports produced
	Quality assurance hot reviews carried out and reports produced		
	Teammate library for small		

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
	entities developed	2014/2015 was updated	10 branches audited for compliance and 4 quarterly reports produced
	Oversight Committee members sensitised on findings in the Audit Report for the year ended 30th June 2014	Preparatory meetings for commissioning of the Audit House were held; Communications budget and draft action plan developed	Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.
	Technical support provided to Accountability Committees of Parliament	The office contributed Shs 500,000/- to the Rotary club of Kiwatule during its fundraising drive.	Board of Survey Report produced and disposal plan implemented
	Data base on status of PAC reports updated	The office exhibited during the 100 years Uganda Police celebrations	12 monthly Reports on Procurement & Disposal submitted to PPDA
	Enterprise wide- Risk Management (ERM) implemented	The office participated in an exhibition in partnership with the; Inspectorate of Government, Public Procurement and Disposal of Public Assets Authority.	Expenditure and service management for Security, Utilities (Water, Electricity and Telephone), Cleaning, Transport, Maintenance of buildings and equipment.
	OAG corporate image promotional materials procured and disseminated	4 Bi-monthly information flyers were produced ( May/June and July/August)	4 quarterly support supervision visits to branch offices by AG, AAG and COO
	One corporate social responsibility activity implemented	650 units of the OAG Corporate Shirts were delivered and distributed to staff.	OAG payroll managed
	Press conference - Submission of the Annual Audit Report held	Development of the Communication Policy in progress	Staff social security benefits managed (NSSF and Gratuity)
	OAG Information Flyers prepared and disseminated	OAG Corporate image promotional materials procured and disseminated (1000 Calendars, 660 Diaries, 1000 Christmas cards, Pens and Tear drops.	A specialised printer for printing of pay slips procured
	Staff sensitised on the medical and health benefits offered by the office	Magazines, Brochures and Information flyers prepared, printed and disseminated	Staff pay slips printed and distributed
	OAG Legal Unit Mini Library restocked	Quarter One report on ERM was produced	Staff performance managed
	AG and the OAG represented in court and other legal forum	Terms of Reference for the Internal Audit Manual were drafted and submitted to GIZ a no objection.	OAG Health Insurance and Group life Schemes managed
	OAG contracts drafted and reviewed on behalf of AG and OAG	10 Special Investigation Report produced about i-phone losses	OAG staff trainings managed
	Legal briefs and opinions prepared for the AG and OAG	2 Quarterly Internal Audit Reports were produced	Vacant position(s) filled
	OAG legal department inspected	Internal Audit Charter approved awaiting Auditor General's signature	OAG annual staff meeting held
	Practicing certificates renewed	OAG staff provided technical support to the Accountability Committees of Parliament	15 staff prepared for retirement
	12 months 10% NSSF employer's contribution paid		90 OAG Staff transferred
	12 months gratuity for 7contract staff paid		Training Evaluation Framework developed and disseminated
	12 months salary for 72 staff paid		DCS team building activities implemented (Bench marking and retreats)
			internet and data services maintained
			Closed User Group services maintained

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
		during all sessions; 128 briefs prepared; 60 briefs prepared for PAC, 30 briefs for COSASE, 38 brief for LGPAC.	Management and maintenance of IT equipment
		Verifications were carried out on 15 entities on the request of PAC and reports were produced	4 Quarterly Progress Reports produced
		A data base on reports discussed by PAC, COSASE and LGPAC updated	100 Laptops procured
		Technical support prodded to 3 Committees (PAC, COSASE and LGPAC) during preparation of minutes.	OAG Management Information Systems procured
		Review of the draft Quality Assurance manual was in progress	Phased implementation of Enterprise wide- Risk Management (ERM)
		Customization of the Performance Audit Manual was in progress	24 Contracts Committee meetings held and minutes produced
		Development of the IT audit manual was in progress	30 Evaluation Committee meetings held and reports produced
		Technical support provided to all the 9 branches and 3 Directorates of CG1, CG2 and FIIT implementing RAM	Up-to-date prequalification list for FY 2015/2016 produced
		Champions to develop guidelines on use of excel in data analysis were identified	8 procurement adverts placed in the newspapers
		Development of the Quality Control Manual in progress	Technical support provided to the HR Advisory Committee
		The Institute of Certified Public Accountants was sensitised on ISSAIs	Contracts drafted and reviewed on behalf of the AG and OAG
		30 Quality Assurances audit review reports were produced (20 pre issuance and 20 post issuance)	Staff sensitised on the medical and health benefits offered by the office, Staff Regulations and office policies
		Technical support provided to staff implementing RAM in all directorates	12 months 10% NSSF employer's contribution paid
		Standardised reporting templates for CG and LG developed and 150 staff trained in report writing	12 months gratuity for 7 contract staff paid
		Institutional review of the HR domain carried out and preparation of the report in progress.	Utilities and services bills paid
		1 staff participated in the development of the RAM e-learning materials.	12 months salary for 83 staff paid

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme	2014/15		2015/16
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
		<p>The legal library was stocked with reference materials</p> <p>Staff of the Legal Unit represented Office of the Auditor General in courts of law in respect of 6 cases being handled</p> <p>A certificate of practice for the OAG Legal Chambers was obtained from Law Council</p> <p>1 Report was submitted by the external lawyer.</p> <p>100% of staff sensitized on the benefits of the medical scheme.</p> <p>Represented AG and OAG in Courts of Law in respect of 3 cases</p> <p>10 Contracts were drafted and reviewed</p> <p>Prepared 20 Legal Opinions for the AG and OAG</p> <p>Provided legal guidance to the OAG Disciplinary Committee in respect of 2 disciplinary cases.</p> <p>Represented OAG at 50 meetings on invite</p> <p>A requisition for the purchase of Mobile Archival Shelves and Book Shelves was approved and forwarded for the procurement process</p> <p>Records at Mbale, Jinja and Soroti Branches were achieved</p> <p>Technical support provided to 14 Outsourcing Committee Meetings</p> <p>The OAG stakeholder engagement strategy was developed</p> <p>The office participated in the Anti - Corruption week activities in collaboration with IG's office</p> <p>A joint knowledge sharing workshop between IG, PPDA &amp; OAG was organised</p>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 01 Headquarters

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>Total</b>	<b>10,442,728</b>	<b>7,264,750</b>	<b>12,297,705</b>	
<i>Wage Recurrent</i>	<i>3,989,913</i>	<i>2,901,532</i>	<i>3,859,230</i>	
<i>Non Wage Recurrent</i>	<i>6,452,815</i>	<i>4,363,218</i>	<i>8,438,475</i>	
<b>GRAND TOTAL</b>	<b>10,442,728</b>	<b>7,264,750</b>	<b>12,297,705</b>	
<i>Wage Recurrent</i>	<i>3,989,913</i>	<i>2,901,532</i>	<i>3,859,230</i>	
<i>Non Wage Recurrent</i>	<i>6,452,815</i>	<i>4,363,218</i>	<i>8,438,475</i>	

### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input <i>US\$ Thousands</i>
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#### Output: 14 5303 Policy, Planning and Strategic Management

<i>Planned Outputs:</i>	<i>Inputs</i>	<i>Quantity</i>	<i>Cost</i>
15 stakeholder engagement workshops held	10% NSSF contribution ()	12.0	435,527
OAG policies printed and disseminated	Annual gratuity for contract staff (Annual)	1.0	373,235
Annual Report of the Auditor General for the year ended 2015 processed and disseminated	Fees (Annual)	4.0	66,965
Stake holder engagements participation in regional entry meetings	Medical (Annual)	1.0	715,929
Mobile archives & Library shelves procured	Fuel (Liters)	67,802.3	237,308
Technical support provided to staff implementing RAM	Assorted equipment (Lot)	4.0	119,810
Advanced MS Excel guide for data analysis developed	Consultancy services (Lot)	4.0	196,720
Quality Control Manual finalised and approved	Contractor (Lot)	4.0	214,508
50 Audit Review Reports (including 10 hot reviews, 20 cold reviews and 20 peer reviews) issued	Stationary (Lot)	4.0	106,869
Teammate library for small entities and parastatals developed	Subscription for IT services and maintenance (Lot)	4.0	1,000,234
Financial reporting framework evaluated	Perdiem (Mandays)	8,558.1	941,388
Standardised internal guidelines on quality report writing developed	Sitting allowance for board members (Mandays)	40.0	3,600
Parliamentary Committees' sensitised on audit findings and best practices on consideration of audit reports.	Subscription (Monthly)	4.0	72,000
Data base on status of audit reports produced by the Auditor General updated.	Catering services and allowances (Months)	12.0	253,340
Technical support provided to Oversight Committees of Parliament	Cleaning service provider (Months)	12.0	336,000
Feedback provided to AG on the status of reports and recommendations adopted by Oversight Committees and the House	power bills (Months)	12.0	468,000
Technical update workshop/conferences attended	security service providers (Months)	12.0	376,400
Corporate Social Responsibility Policy finalised and approved	Service provider (Months)	12.0	118,584
	Water bills (Months)	12.0	200,000
	Advertisement (Number)	2.0	7,300
	Conference facilities and allowances (Number)	4.0	334,197
	Consultancy (Number)	2.0	7,000
	Service provider (Number)	8.0	34,040
	Settling in allowance (Number)	8.0	18,800
	Social responsibility activities (Number)	4.0	20,000
	Staff marathon (Number)	1.0	15,000
	Training costs (Number)	4.0	81,773
	Induction (Number of days)	10.0	23,911
	Venue for aptitude tests (Number of days)	1.0	2,000
	Sitting allowance for aptitude facilitators (Number of Pple)	10.0	1,400
	Air ticket and perdiem (Person trips)	20.0	314,397
	Permanent staff (Person Years)	83.0	3,859,230
	Perdiem (Persondays)	2,771.3	304,839
	Books, news papers (Quarterly)	4.0	36,000
	Funeral contributions (Quarterly)	4.0	19,146
	Service provider (Quarterly)	8.0	441,951

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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Programme 01 Headquarters*

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	US\$ Thousand	
3,000 OAG calendars, diaries, Christmas cards procured (1000 each)	Maintenance services (Quarters)	4.0	498,304
OAG promotional material procured	Supplier (Units)	700.0	42,000
A documentary about the mandate, functions and activities undertaken by OAG developed			
Press conference - Submission of the Annual Audit Report OAG Staff sensitised on the OAG			
Communication Policy 6 bi-monthly OAG Information Flyer			
OAG Bulletin produced			
700 OAG Corporate Shirts procured			
Subscription to news paper publishers paid Business directory produced			
Corporate Social Responsibility activities implemented			
OAG Financial Management, Accounting and Operations Manual approved and disseminated			
Internal Audit Manual finalised and approved			
Internal Audit Charter finalised and approved			
A Review Report on implementation of the OAG Corporate Plan 2011-16 produced			
OAG Quarterly Reviews carried out and progress reports for the FY 2015/16 produced			
DCS Quarterly Reviews carried out and progress reports for the FY 2015/16 produced			
Provisions of Constitution and NAA, 2008 on the mandate of AG and OAG reviewed			
AG and the OAG represented in courts of law and other legal forum			
OAG Legal Unit mini library restocked with reference materials Maintenance of online Law sites			
Legal briefs and opinions prepared for the AG and OAG			
OAG Legal Department Practicing Certificates obtained			
2 regional offices constructed in Hoima and Moroto Districts			
3 field motor vehicles procured			
Assorted office furniture procured			
2 regional offices in Gulu and Masaka Districts renovated			
Budget Framework Paper for the FY 2016/17 produced			

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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Programme 01 Headquarters*

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input <span style="float: right;"><i>US\$ Thousand</i></span>
Budget Estimates for the FY 2016/17 produced	
Policy Statement for the FY 2016/17 produced	
Performance Contract Form A for the FY 2016/17 produced	
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	
4 Special Investigation Reports produced	
10 branches audited for compliance and 4 quarterly reports produced	
Consolidated Procurement Plan for FY 2015/2016 prepared and submitted to the stakeholders.	
Board of Survey Report produced and disposal plan implemented	
12 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.	
4 quarterly support supervision visits to branch offices by AG, AAG and COO	
OAG payroll managed	
Staff social security benefits managed (NSSF and Gratuity)	
A specialised printer for printing of pay slips procured	
Staff pay slips printed and distributed	
Staff performance managed	
OAG Health Insurance and Group life Schemes managed	
OAG staff trainings managed	
Vacant position(s) filled	
OAG annual staff meeting held	
15 staff prepared for retirement	
90 OAG Staff transferred	
Training Evaluation Framework developed and disseminated	
DCS team building activities implemented (Bench marking and retreats)	
internet and data services maintained	

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# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### *Programme 01 Headquarters*

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input <span style="float: right;"><i>US\$ Thousands</i></span>
Closed User Group services maintained	
Management and maintenance of IT equipment	
4 Quarterly Progress Reports produced	
100 Laptops procured	
OAG Management Information Systems procured	
Phased implementation of Enterprise wide- Risk Management (ERM)	
24 Contracts Committee meetings held and minutes produced	
30 Evaluation Committee meetings held and reports produced	
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	
<b>Activities to Deliver Outputs:</b>	
Holding audit report review meetings	
Printing audit reports	
Holding meetings	
Developing specifications for supplies and terms of references for services	
Verifying invoices and processing payments to service providers	
Monitoring projects	
	<b>Total</b>
	<b>12,297,705</b>
	<i>Wage Recurrent</i>
	3,859,230
	<i>Non Wage Recurrent</i>
	8,438,475
	<b>GRAND TOTAL</b>
	<b>12,297,705</b>
	<i>Wage Recurrent</i>
	3,859,230
	<i>Non Wage Recurrent</i>
	8,438,475

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 02 Directorate of Central Government One

#### Programme Profile

*Responsible Officer:* Director of Audit Central Government One

*Objectives:* To audit and report on the public accounts of all central government ministries, departments, agencies, projects and statutory corporations in the following sectors; Works & Transport, Accountability, Public Sector Management, ICT, Agriculture, JLOS, Security and Legislature.

*Outputs:* The directorate planned to audit and report on 155 audits covering the following entities; 33 MDAs, 66 Projects and 56 Statutory Authorities. The directorate also planned to process and produce Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme	2014/15		2015/16
Vote Function Output <i>UShs Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
<b>145301 Financial Audits</b>	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015
	APMs for 35 MDAs prepared and approved	APMs for 29 MDAs prepared and approved	APMs for 33 MDAs prepared and approved
	APMs for 52 Statutory Authorities prepared and approved	APMs for 56 Statutory Authorities prepared and approved	APMs for 56 Statutory Authorities prepared and approved
	APMs for 22 projects prepared and approved	APMs for 50 projects prepared and approved	APMs for 66 projects prepared and approved
	Management letters for 35 MDAs prepared and approved	Management Letters for 29 MDAs produced	Management letters for 33 MDAs prepared and approved
	Management letters for 52 Statutory Authorities prepared and approved	Management Letters for 49 Statutory Authorities produced	Management letters for 56 Statutory Authorities prepared and approved
	Management letters for 22 projects prepared and approved	Management Letters for 42 projects produced	Management letters for 66 projects prepared and approved
	Audit reports for 35 MDAs produced	Audit Reports for 29 MDAs produced	Audit reports for 33 MDAs produced
	Audit reports for 52 Statutory Authorities produced	Audit Reports for 49 Statutory Bodies produced	Audit reports for 56 Statutory Authorities produced
	Audit reports for 22 projects produced	Audit Reports for 42 projects produced	Audit reports for 66 projects produced
	Salary for 65 staff paid	9 months' salary for 65 staff paid	Salary for 65 staff paid
	Gratuity for 4 staff paid	9 months 10% NSSF contribution remitted	Gratuity for 4 staff paid
<b>Total</b>	<b>4,340,995</b>	<b>3,196,906</b>	<b>4,253,599</b>
<b>Wage Recurrent</b>	<b>2,725,763</b>	<b>2,004,429</b>	<b>2,750,367</b>
<b>Non Wage Recurrent</b>	<b>1,615,232</b>	<b>1,192,477</b>	<b>1,503,232</b>

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 02 Directorate of Central Government One

GRAND TOTAL	4,340,995	3,196,906	4,253,599
Wage Recurrent	2,725,763	2,004,429	2,750,367
Non Wage Recurrent	1,615,232	1,192,477	1,503,232

### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	US\$ Thousand	
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#### Output: 14 5301 Financial Audits

##### Planned Outputs:

Vol. 2 of the Annual Report of the Auditor General for the FY ended 30th June 2015

APMs for 33 MDAs prepared and approved

APMs for 56 Statutory Authorities prepared and approved

APMs for 66 projects prepared and approved

Management letters for 33 MDAs prepared and approved

Management letters for 56 Statutory Authorities prepared and approved

Management letters for 66 projects prepared and approved

Audit reports for 33 MDAs produced

Audit reports for 56 Statutory Authorities produced

Audit reports for 66 projects produced

Salary for 65 staff paid

Gratuity for 4 staff paid

##### Activities to Deliver Outputs:

Audit Planning

Audit Execution

Audit Reporting

Audit follow up

##### Inputs

Gratuity for contract staff (Annual)

Medical service provider (Annual)

Fuel (Liters)

Stationery (Lots)

Perdiem (Mandays)

10% NSSF contribution (Months)

Training costs (Number)

Air ticket and perdiem (Person trips)

Permanent staff (Person Years)

Catering services (Quarterly)

Funeral contributions (Quarterly)

Service providers (Quarterly)

##### Quantity

##### Cost

1.0 126,819

1.0 138,664

18,228.6 63,800

4.0 70,980

4,988.1 548,689

12.0 285,263

6.0 81,773

6.0 97,094

65.0 2,750,367

4.0 21,397

4.0 7,374

4.0 61,380

**Total 4,253,599**

**Wage Recurrent 2,750,367**

**Non Wage Recurrent 1,503,232**

**GRAND TOTAL 4,253,599**

**Wage Recurrent 2,750,367**

**Non Wage Recurrent 1,503,232**

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 03 Directorate of Central Government Two

#### Programme Profile

*Responsible Officer:* Director of Audit Central Government Two

*Objectives:* To carry out financial audit of all MDAs, projects and statutory authorities including pre and post divestiture activities of public enterprises in the following sectors: Energy, Health, Lands, ICT, Education, Public Administration, Tourism, Trade and Gender and Social development.

*Outputs:* The directorate planned to carry out 209 audits covering the following entities; 72 MDAs, 13 Statutory Authorities, 124 projects including 6 production sharing agreements. The activities include; audit planning, execution, reporting and follow up. The directorate also planned to process and produce Vol. 4 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>14 53 01 Financial Audits</b>	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2014	Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2015	
	APMs for 74 MDAs prepared and approved	APMs for 63 MDAs prepared and approved	APMs for 72 MDAs prepared and approved	
	APMs for 34 Statutory Authorities prepared and approved	APMs for 27 Statutory Authorities prepared and approved	APMs for 13 Statutory Authorities prepared and approved	
	Audit of 5 Statutory Authorities outsourced	APMs for 56 projects prepared and approved	APMs for 118 projects prepared and approved	
	APMs for 55 projects prepared and approved	APMs for 3 PSAs produced	APMs for 6 PSA audits produced	
	Audit of 46 projects outsourced	Management letters for 63 MDAs produced	Management letters for 72 MDAs produced	
	Audit of 7 PSAs outsourced	Management letters for 27 Statutory Authorities produced	Management letters for 13 Statutory Authorities produced	
	Management letters for 74 MDAs produced	Management letters for 56 projects produced	Management letters for 118 projects produced	
	Management letters for 39 Statutory Authorities produced	Audit reports for 56 projects produced	Management letters for 6 PSAs audits produced	
	Management letters for 101 projects produced	9 months salary for 65 staff paid	Audit reports for 72 MDAs produced	
	Management letters for 7 PSAs audits produced	9 months 10% NSSF employer's contribution paid	Audit reports for 13 Statutory Authorities produced	
	Audit reports for 74 MDAs produced		Audit reports for 118 projects produced	
	Audit reports for 39 Statutory Authorities produced		Audit reports for 6 PSAs audits produced	
	Audit reports for 101 projects produced		12 months salary for 65 staff paid	
	Audit reports for 7 PSAs audits			

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 03 Directorate of Central Government Two

Project, Programme	2014/15		2015/16	
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
	produced		12 months 10% NSSF employer's contribution paid	
	12 months salary for 65 staff paid		Gratuity for 4 contract staff paid	
	12 months 10% NSSF employer's contribution paid			
	Gratuity for 4 contract staff paid			
<b>Total</b>	<b>4,844,540</b>	<b>3,671,232</b>	<b>4,888,798</b>	
<i>Wage Recurrent</i>	<i>2,734,347</i>	<i>2,043,461</i>	<i>2,790,605</i>	
<i>Non Wage Recurrent</i>	<i>2,110,192</i>	<i>1,627,770</i>	<i>2,098,192</i>	
<b>GRAND TOTAL</b>	<b>4,844,540</b>	<b>3,671,232</b>	<b>4,888,798</b>	
<i>Wage Recurrent</i>	<i>2,734,347</i>	<i>2,043,461</i>	<i>2,790,605</i>	
<i>Non Wage Recurrent</i>	<i>2,110,192</i>	<i>1,627,770</i>	<i>2,098,192</i>	

### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	<i>US\$ Thousand</i>
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Output: 14 5301 Financial Audits

<i>Planned Outputs:</i>	<i>Inputs</i>	<i>Quantity</i>	<i>Cost</i>
Vol.4 of the Annual Report of the Auditor General for the FY ended 30th June 2015	Gratuity for contract staff (Annual)	1.0	126,819
	Service providers (Annual)	1.0	138,664
APMs for 72 MDAs prepared and approved	Fuel (liters)	18,228.6	63,800
APMs for 13 Statutory Authorities prepared and approved	Private auditors (Lot)	1.0	400,000
APMs for 118 projects prepared and approved	Stationery (Lot)	4.0	70,981
APMs for 6 PSA audits produced	Perdiem (Mandays)	832.3	91,551
Management letters for 72 MDAs produced	Perdiem and fuel (Mandays)	3,778.0	415,581
Management letters for 13 Statutory Authorities produced	10% NSSF contribution (Months)	12.0	286,121
Management letters for 118 projects produced	Training costs (Number)	6.0	81,773
Management letters for 6 PSAs audits produced	Permanent staff (Person Years)	65.0	2,790,605
Audit reports for 72 MDAs produced	Air ticket and perdiem (Persontrips)	16.0	332,751
Audit reports for 13 Statutory Authorities produced	catering services (Quarterly)	4.0	21,398
Audit reports for 118 projects produced	Funeral contribution (quarterly)	4.0	7,374
Audit reports for 6 PSAs audits produced	Service providers (Quarterly)	4.0	61,380
12 months salary for 65 staff paid			
12 months 10% NSSF employer's contribution paid			
Gratuity for 4 contract staff paid			

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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Programme 03 Directorate of Central Government Two*

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input <span style="float: right;"><i>UShs Thousand</i></span>
<i>Activities to Deliver Outputs:</i>	
Audit Planning	
Audit Execution	
Audit Reporting	
Audit Follow up	
	<b>Total</b> <b>4,888,798</b>
	<i>Wage Recurrent</i> 2,790,605
	<i>Non Wage Recurrent</i> 2,098,192
	<b>GRAND TOTAL</b> <b>4,888,798</b>
	<i>Wage Recurrent</i> 2,790,605
	<i>Non Wage Recurrent</i> 2,098,192

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# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 04 Directorate of Local Authorities

#### Programme Profile

*Responsible Officer:* Director of Audit Local Authorities

*Objectives:* To audit and report on all Local Authorities on compliance with the various laws and regulations governing financial management in the use of public resources .

*Outputs:* The directorate planned to carry out a total of 1,012 audits covering the following entities; 111 Districts, 22 Municipal Councils, 13 Regional Referral Hospitals, 174 Town Councils, 487 Lower Local Governments, 5 Projects and 200 Schools. The directorate also planned to process and produce Vol. 3 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
145301Financial Audits	<p>Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2014 submitted to Parliament</p> <p>APMs for 111 HLGs prepared and approved</p> <p>APMs for 22 Municipalities prepared and approved</p> <p>APMs for 13 Regional Referral Hospitals prepared and approved</p> <p>APMs for 174 Town Councils prepared and approved</p> <p>APMs for 4 projects produced prepared and approved</p> <p>APMs for 487 Sub-Counties and Municipal Divisions prepared and approved</p> <p>APMs for 200 schools prepared and approved</p> <p>Management letters for 111 HLGs produced</p> <p>Management letters for 22 Municipalities produced</p> <p>Management letters for 13 Regional Referral Hospitals produced</p> <p>Management letters for 174 Town Councils produced</p> <p>Management letters for 487 LLGS produced</p> <p>Management letters for 200 Schools produced</p>	<p>Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2014 submitted to Parliament</p> <p>APMs for 111 HLGs prepared and approved</p> <p>APMs for 22 Municipalities prepared and approved</p> <p>APMs for 13 Regional Referral Hospitals prepared and approved</p> <p>APMs for 174 Town Councils prepared and approved</p> <p>APM for 1 project produced prepared and approved</p> <p>APMs for 487 Sub-Counties and Municipal Divisions prepared and approved</p> <p>APMs for 200 schools prepared and approved</p> <p>Management letters for 111 HLGs produced</p> <p>Management letters for 22 Municipalities produced</p> <p>Management letters for 13 Regional Referral Hospitals produced</p> <p>Management letters for 174 Town Councils produced</p> <p>Management letters for 487 LLGS produced</p> <p>Management letters for 200 Schools produced</p>	<p>Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2015 submitted to Parliament</p> <p>APMs for 111 HLGs prepared and approved</p> <p>APMs for 22 Municipalities prepared and approved</p> <p>APMs for 13 Regional Referral Hospitals prepared and approved</p> <p>APMs for 174 Town Councils prepared and approved</p> <p>APMs for 5 projects produced prepared and approved</p> <p>APMs for 487 Sub-Counties and Municipal Divisions prepared and approved</p> <p>APMs for 200 schools prepared and approved</p> <p>Management letters for 111 HLGs produced</p> <p>Management letters for 22 Municipalities produced</p> <p>Management letters for 13 Regional Referral Hospitals produced</p> <p>Management letters for 174 Town Councils produced</p> <p>Management letters for 487 LLGS produced</p> <p>Management letters for 200 Schools produced</p>	



# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 04 Directorate of Local Authorities

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
	Management letters for 4 projects produced	Management letters for 1 projects produced	Management letters for 4 projects produced	
	Audit reports for 111 HLGs produced	Audit reports for 1,058 LLGS produced	Audit reports for 111 HLGs produced	
	Audit reports for 22 Municipalities produced	Audit reports for 196 Schools produced	Audit reports for 22 Municipalities produced	
	Audit reports for 13 Regional Referral Hospitals produced	Audit reports for 1 project produced	Audit reports for 13 Regional Referral Hospitals produced	
	Audit reports for 174 Town Councils produced	9 months 10% NSSF employer's contribution paid	Audit reports for 174 Town Councils produced	
	Audit reports for 487 LLGS produced	9 months salary for 162 staff paid	Audit reports for 487 LLGS produced	
	Audit reports for 200 Schools produced		Audit reports for 200 Schools produced	
	Audit reports for 4 projects produced		Audit reports for 4 projects produced	
	12 months 10% NSSF employer's contribution paid		12 months 10% NSSF employer's contribution paid	
	12 months gratuity for 6 contract staff paid		12 months gratuity for 6 contract staff paid	
	12 months salary for 162 staff paid		12 months salary for 174 staff paid	
<b>Total</b>	<b>12,378,823</b>	<b>9,310,653</b>	<b>12,287,337</b>	
<i>Wage Recurrent</i>	<i>6,129,541</i>	<i>4,476,083</i>	<i>6,198,715</i>	
<i>Non Wage Recurrent</i>	<i>6,249,282</i>	<i>4,834,570</i>	<i>6,088,622</i>	
<b>GRAND TOTAL</b>	<b>12,378,823</b>	<b>9,310,653</b>	<b>12,287,337</b>	
<i>Wage Recurrent</i>	<i>6,129,541</i>	<i>4,476,083</i>	<i>6,198,715</i>	
<i>Non Wage Recurrent</i>	<i>6,249,282</i>	<i>4,834,570</i>	<i>6,088,622</i>	

### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	<i>Quantity</i>	<i>Cost</i>
<b>Output: 14 5301 Financial Audits</b>			
<i>Planned Outputs:</i>	<i>Inputs</i>		
Vol.3 of the Annual Report of the Auditor General for the FY ended 30th June 2015 submitted to Parliament	Gratuity for contract staff (Annual)	1.0	188,605
APMs for 111 HLGs prepared and approved	Medical service providers (Annual)	1.0	138,664
APMs for 22 Municipalities prepared and approved	Fuel and lubricant (liters)	39,919.0	139,717
APMs for 13 Regional Referral Hospitals prepared and approved	Private Auditor (Lot)	1.0	2,020,000
APMs for 174 Town Councils prepared and approved	Stationery (Lots)	4.0	276,822
	Perdiem (Mandays)	21,374.2	2,351,158
	10% NSSF contribution (Months)	12.0	631,819
	Training costs (Number)	6.0	81,773
	Permanent staff (Person Years)	174.0	6,198,715
	Air ticket and perdiem (Persontrips)	5.0	91,850

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### *Programme 04 Directorate of Local Authorities*

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	<i>UShs Thousand</i>	
APMs for 5 projects produced prepared and approved	Catering services and allowances (Quarterly)	4.0	49,830
APMs for 487 Sub-Counties and Municipal Divisions prepared and approved	Service providers (Quarterly)	4.0	111,011
	Funeral contributions (Quarterly)	4.0	7,374
APMs for 200 schools prepared and approved			
Management letters for 111 HLGs produced			
Management letters for 22 Municipalities produced			
Management letters for 13 Regional Referral Hospitals produced			
Management letters for 174 Town Councils produced			
Management letters for 487 LLGS produced			
Management letters for 200 Schools produced			
Management letters for 4 projects 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 487 LLGS produced			
Audit reports for 200 Schools produced			
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 174 staff paid			
<b>Activities to Deliver Outputs:</b>			
Audit Planning			
Audit execution			
Audit Reporting			
Audit follow up			
	<b>Total</b>	<b>12,287,337</b>	
	<i>Wage Recurrent</i>	<i>6,198,715</i>	
	<i>Non Wage Recurrent</i>	<i>6,088,622</i>	
	<b>GRAND TOTAL</b>	<b>12,287,337</b>	
	<i>Wage Recurrent</i>	<i>6,198,715</i>	
	<i>Non Wage Recurrent</i>	<i>6,088,622</i>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 05 Directorate of Value for Money and Specialised Audits

#### Programme Profile

*Responsible Officer:* Director Value for Money and Specialised Audits

*Objectives:* To examine and assess the level of efficiency, economy and effectiveness in the utilisation of public resources by Government Institutions.

*Outputs:* In the FY 2015/16, the directorate planned to carry out 16 Audits which include; 10 VFM audits and 6 specialised audits. The directorate also planned to process and produce Vol. 5 of the Annual Report of the Auditor General for the FY ended 30th June 2015.

The activities include; Audit Planning, execution, reporting, follow up of audits and developing sensitization materials.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
14 53 02 Value for Money Audits	Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.  Pre-study reports for the 10 VFM audits produced and approved  APM for 2 follow up audits prepared and approved  APMs for 4 public works audits produced  Management letters for 2 follow up audits issued  Management letters for 4 public works audits issued  Main study reports for 10 VFM audits produced  2 follow up audit reports produced  4 public works audits reports produced  12 months salary for 40 staff paid  12 months gratuity for 5 contract staff paid  12 months 10% NSSF employer's contribution paid	Vol. 5 of the Annual Report of the Auditor General for the year ended 30th June 2014 produced and submitted to Parliament.  10 VFM Main Study Audit Reports produced  Audit Reports for 5 specialised (Engineering Audits) produced  9 months salary for 40 staff paid  9 months 10% NSSF employer's contribution paid	Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.  Pre-study reports for the 10 VFM audits produced and approved  APMs for 6 specialised audits produced  Management letters for 6 specialised audits produced  Main study reports for 10 VFM audits produced  6 specialised audits reports produced  12 months salary for 40 staff paid  12 months gratuity for 5 contract staff paid  12 months 10% NSSF employer's contribution paid	
<b>Total</b>	<b>4,707,620</b>	<b>3,495,249</b>	<b>4,507,922</b>	
<i>Wage Recurrent</i>	<i>2,016,094</i>	<i>1,453,533</i>	<i>2,028,395</i>	
<i>Non Wage Recurrent</i>	<i>2,691,526</i>	<i>2,041,716</i>	<i>2,479,526</i>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 05 Directorate of Value for Money and Specialised Audits

GRAND TOTAL	4,707,620	3,495,249	4,507,922
Wage Recurrent	2,016,094	1,453,533	2,028,395
Non Wage Recurrent	2,691,526	2,041,716	2,479,526

### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	Quantity	Cost UShs Thousand
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#### Output: 14 5302 Value for Money Audits

##### Planned Outputs:

Vol. 5 of the Annual Report of the Auditor General produced and submitted to Parliament.

Pre-study reports for the 10 VFM audits produced and approved

APMs for 6 specialised audits produced

Management letters for 6 specialised audits produced

Main study reports for 10 VFM audits produced

6 specialised audits reports produced

12 months salary for 40 staff paid

12 months gratuity for 5 contract staff paid

12 months 10% NSSF employer's contribution paid

##### Activities to Deliver Outputs:

Audit Planning,

Audit Execution,

Audit reporting and

Audit follow up

##### Inputs

Inputs	Quantity	Cost
Gratuity for contract staff (Annual)	1.0	151,659
Medical Service provider (Annual subscrip)	1.0	138,664
Fuel (Liters)	33,870.6	118,547
Fuel and lubricants (Liters)	34,635.5	121,224
Private Auditors (Lot)	1.0	400,000
Stationery (Lots)	4.0	60,536
Perdiem (Mandays)	6,124.3	673,670
10% NSSF contribution (Months)	12.0	216,780
Meals, refreshments and venue (Months)	12.0	119,422
Training costs (Number)	6.0	81,773
Air Ticket and perdiem (Person)	14.0	280,070
Permanent staff (Person Years)	40.0	2,028,395
Break fast and staff allowances (Quarterly)	4.0	18,510
Funeral contributions (Quarterly)	4.0	7,374
Service provider (Quarterly)	4.0	91,298

**Total** **4,507,922**

**Wage Recurrent** **2,028,395**

**Non Wage Recurrent** **2,479,526**

**GRAND TOTAL** **4,507,922**

**Wage Recurrent** **2,028,395**

**Non Wage Recurrent** **2,479,526**

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Programme 06 Directorate of Forensic Investigations and Special Audits

#### Programme Profile

*Responsible Officer:* Director of Audit Forensic Investigations and IT Audit

*Objectives:* To carry out forensic investigations and IT audits in MDAs, statutory authorities, local authorities and projects.

*Outputs:* The directorate planned to carry out a total of 60 audits which include: 50 special audits, 5 forensic investigations and 5 IT audits. The activities include; audit planning, execution, reporting and follow up.

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>US\$ Thousands</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
145302 Value for Money Audits	36 Special Investigations Plans prepared and approved	81 Special Investigations Plans prepared and approved	50 Special Investigations Plans prepared and approved	
	5 IT Audit Plans prepared and approved	6 IT Audit Plans prepared and approved	5 IT Audit Plans prepared and approved	
	5 Forensic Investigation Plans prepared and approved	81 Special Investigations management letters produced	5 Forensic Investigation Plans prepared and approved	
	36 Special Investigations management letters produced	6 IT audit Management Letters produced	50 Special Investigations management letters produced	
	5 IT audit management letters produced	51 Special Investigations Reports produced	5 IT audit management letters produced	
	5 Forensic Investigation management letters produced	6 IT Audit Reports produced	5 Forensic Investigation management letters produced	
	36 Special Investigations Reports produced	9 months salary for 39 staff paid	50 Special Investigations Reports produced	
	5 IT Audit Reports produced	12 months 10% NSSF employer contribution for 39 staff paid	5 IT Audit Reports produced	
	5 Forensic Investigation Reports produced		5 Forensic Investigation Reports produced	
	12 months salary for 39 staff paid		12 months salary for 42 staff paid	
	12 months gratuity and 10% NSSF contribution for 4 staff paid		12 months gratuity and 10% NSSF contribution for 4 staff paid	
	12 months 10% NSSF employer contribution for 39 staff paid		12 months 10% NSSF employer contribution for 42 staff paid	
<b>Total</b>	<b>3,831,646</b>	<b>2,950,148</b>	<b>3,642,991</b>	
<i>Wage Recurrent</i>	<i>1,990,919</i>	<i>1,488,989</i>	<i>1,959,265</i>	
<i>Non Wage Recurrent</i>	<i>1,840,727</i>	<i>1,461,159</i>	<i>1,683,727</i>	
<b>GRAND TOTAL</b>	<b>3,831,646</b>	<b>2,950,148</b>	<b>3,642,991</b>	
<i>Wage Recurrent</i>	<i>1,990,919</i>	<i>1,488,989</i>	<i>1,959,265</i>	
<i>Non Wage Recurrent</i>	<i>1,840,727</i>	<i>1,461,159</i>	<i>1,683,727</i>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### *Programme 06 Directorate of Forensic Investigations and Special Audits*

#### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input	<i>US\$ Thousand</i>	
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**Output:** 14 5302 Value for Money Audits

#### *Planned Outputs:*

<i>Planned Outputs:</i>	<i>Inputs</i>	<i>Quantity</i>	<i>Cost</i>
50 Special Investigations Plans prepared and approved	Gratuity payment to contract staff (Annual)	1.0	126,819
5 IT Audit Plans prepared and approved	Fuel (Liters)	18,228.6	63,800
5 Forensic Investigation Plans prepared and approved	Supplier (Liters)	18,228.6	63,800
50 Special Investigations management letters produced	meals and refreshments (Lot)	4.0	18,000
5 IT audit management letters produced	Private Auditors (Lot)	1.0	400,000
5 Forensic Investigation management letters produced	Stationery (Lot)	4.0	45,000
50 Special Investigations Reports produced	Perdiem (Mandays)	2,939.4	323,339
5 IT Audit Reports produced	5% NSSF (Months)	12.0	211,778
5 Forensic Investigation Reports produced	meals, refreshments, venue and allowances (Months)	12.0	70,000
12 months salary for 42 staff paid	Service provider (Months)	12.0	138,664
12 months gratuity and 10% NSSF contribution for 4 staff paid	Air ticket (Person trips)	4.0	16,000
12 months 10% NSSF employer contribution for 42 staff paid	Permanent staff (Person Years)	43.0	1,959,265
	Perdiem (Persontrips)	4.0	56,000
	Funeral contributions (Quarterly)	4.0	7,374
	Service provider (Quarters)	4.0	61,380
	Training funds (Trainings)	6.0	81,773

#### *Activities to Deliver Outputs:*

Audit Planning,  
 Audit Execution,  
 Audit reporting and  
 Follow up

<b>Total</b>	<b>3,642,991</b>
<i>Wage Recurrent</i>	<i>1,959,265</i>
<i>Non Wage Recurrent</i>	<i>1,683,727</i>
<b>GRAND TOTAL</b>	<b>3,642,991</b>
<i>Wage Recurrent</i>	<i>1,959,265</i>
<i>Non Wage Recurrent</i>	<i>1,683,727</i>

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### Project 0362 Support to Office of the Auditor General

#### Project Profile

Responsible Officer: Chief Operating Officer

**Objectives:** To achieve physical and operational independence of the Office of the Auditor General. To facilitate efficient and effective service delivery in a well equipped, independent and conducive working environment.

**Outputs:** The expected outputs from this project include: Three motor vehicles and assortment of furniture , air conditioning system installed at Gulu Regional Office, Masaka Regional Office compound paved. In addition, retention and contractor's claims in respect of Audit House will be paid.

Start Date: 7/1/2014 Projected End Date: 6/30/2015

#### Workplan Outputs for 2014/15 and 2015/16

Project, Programme Vote Function Output <i>UShs Thousand</i>	2014/15		2015/16	
	Approved Budget, Planned Outputs (Quantity and Location)	Expenditure and Prel. Outputs by End Mar (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
<b>145372</b> Government Buildings and Administrative Infrastructure	Arua, Soroti and Masaka regional offices renovated	Scoping of the renovation works was in progress	Masaka regional office compound paved  A.C System installed at Gulu regional office  Retention in respect of Audit House project paid to the Contractor  Contractor claims on Audit House paid	
<b>Total</b>	<b>85,909</b>	<b>0</b>	<b>4,291,790</b>	
<i>GoU Development</i>	<i>85,909</i>	<i>0</i>	<i>4,291,790</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<b>145375</b> Purchase of Motor Vehicles and Other Transport Equipment	5 field motor vehicles purchased	The Evaluation Report was produced	3 motor vehicles procured	
<b>Total</b>	<b>700,000</b>	<b>23,963</b>	<b>575,000</b>	
<i>GoU Development</i>	<i>700,000</i>	<i>23,963</i>	<i>575,000</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<b>145378</b> Purchase of Office and Residential Furniture and Fittings	Assorted office furniture procured and distributed to regional offices	An assortment of furniture was procured and issued to the Resource Center.	Assorted furniture procured	
<b>Total</b>	<b>73,720</b>	<b>0</b>	<b>73,720</b>	
<i>GoU Development</i>	<i>73,720</i>	<i>0</i>	<i>73,720</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<b>GRAND TOTAL</b>	<b>859,629</b>	<b>23,963</b>	<b>4,940,510</b>	
<i>GoU Development</i>	<i>859,629</i>	<i>23,963</i>	<i>4,940,510</i>	
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>	

# Vote: 131 Auditor General

## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

### Vote Function: 1453 External Audit

#### *Project 0362 Support to Office of the Auditor General*

#### Annual Workplan for 2015/16 - Outputs, Activities, Inputs and their Cost

Planned Outputs and Activities to Deliver Outputs (Quantity and Location)	Inputs to be purchased to deliver outputs and their cost Input		
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*US\$ Thousand*

#### Output: 14 5372 Government Buildings and Administrative Infrastructure

##### *Planned Outputs:*

Masaka regional office compound paved

A.C System installed at Gulu regional office

Retention in respect of Audit House project paid to the Contractor

Contractor claims on Audit House paid

##### *Activities to Deliver Outputs:*

Developing specifications for the works and supplies

Developing Bills of Quantities for works

Procuring service providers and contractors

Monitoring and supervision of the projects

Delivery/Commissioning of projects

Assessing Contractor's claims

Maintaining a snag register for all construction projects

Communicating the identified snags to the Contractors

Inspection and Monitoring of the process of rectifying snags

Holding review meetings with Contractors

Processing payments to the Contractors

##### *Inputs*

Funds for payment of Contractor's claims  
(Lumpsum)

Funds for payment of retention (Lumpsum)

Contractor (units)

##### *Quantity*

##### *Cost*

1.0 2,735,556

1.0 1,470,325

1.0 85,909

##### **Total**

**4,291,790**

*GoU Development*

4,291,790

*External Financing*

0

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

##### *Planned Outputs:*

3 motor vehicles procured

##### *Activities to Deliver Outputs:*

Developing specifications

Procuring a supplier

Delivery and verification of the supplies

##### *Inputs*

Tax (No of vehicles)

Supplier (Units)

##### *Quantity*

##### *Cost*

3.0 115,000

4.0 460,000

##### **Total**

**575,000**

*GoU Development*

575,000

*External Financing*

0

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



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# Vote: 131 Auditor General

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## MPS Annex 2: Programme/Project Profiles and Workplan Outputs

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### Vote Function: 1453 External Audit

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#### *Project 0362 Support to Office of the Auditor General*

<b>Planned Outputs and Activities to Deliver Outputs (Quantity and Location)</b>	<b>Inputs to be purchased to deliver outputs and their cost Input</b>	<i>US\$ Thousand</i>	
<i>Planned Outputs:</i>	<i>Inputs</i>	<i>Quantity</i>	<i>Cost</i>
Assorted furniture procured	Supplier (Lots)	1.0	73,720
<i>Activities to Deliver Outputs:</i>			
Carrying out a furniture needs assessment			
Developing specifications			
Procuring a supplier			
		<b>Total</b>	<b>73,720</b>
		<i>GoU Development</i>	73,720
		<i>External Financing</i>	0
		<b>GRAND TOTAL</b>	<b>4,940,510</b>
		<i>GoU Development</i>	4,940,510
		<i>External Financing</i>	0

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# Vote: 131 Auditor General

## Performance Form A1.3: Draft Quarterly Workplan for 2015/16

### A1.3a: Annual Cashflow Plan by Quarter

#### Wage Recurrent

	Annual budget		Q1 Cash Requirement		Q2 Cash Requirement		Q3 Cash Requirement		Q4 Cash Requirement	
	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget
Statutory	<b>19,586.578</b>		4,896.644	25.0%	4,896.644	25.0%	4,896.644	25.0%	4,896.644	25.0%
<b>Total</b>	75.0% <b>19,586.578</b>		<b>4,896.644</b>	25.0%	<b>4,896.644</b>	25.0%	<b>4,896.644</b>	25.0%	<b>4,896.644</b>	25.0%

#### Non Wage Recurrent

	Annual budget		Q1 Cash Requirement		Q2 Cash Requirement		Q3 Cash Requirement		Q4 Cash Requirement	
	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget
Statutory	<b>22,291.774</b>		7,552.762	33.9%	7,221.486	32.4%	4,216.820	18.9%	3,300.705	14.8%
<b>Total</b>	86.7% <b>22,291.774</b>		<b>7,552.762</b>	33.9%	<b>7,221.486</b>	32.4%	<b>4,216.820</b>	18.9%	<b>3,300.705</b>	14.8%

#### GoU Development

	Annual budget		Q1 Cash Requirement		Q2 Cash Requirement		Q3 Cash Requirement		Q4 Cash Requirement	
	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget
Statutory	<b>4,825.510</b>		0.000	0.0%	2,895.185	60.0%	1,470.325	30.5%	460.000	9.5%
<b>Total</b>	30.5% <b>4,825.510</b>		<b>0.000</b>	0.0%	<b>2,895.185</b>	60.0%	<b>1,470.325</b>	30.5%	<b>460.000</b>	9.5%

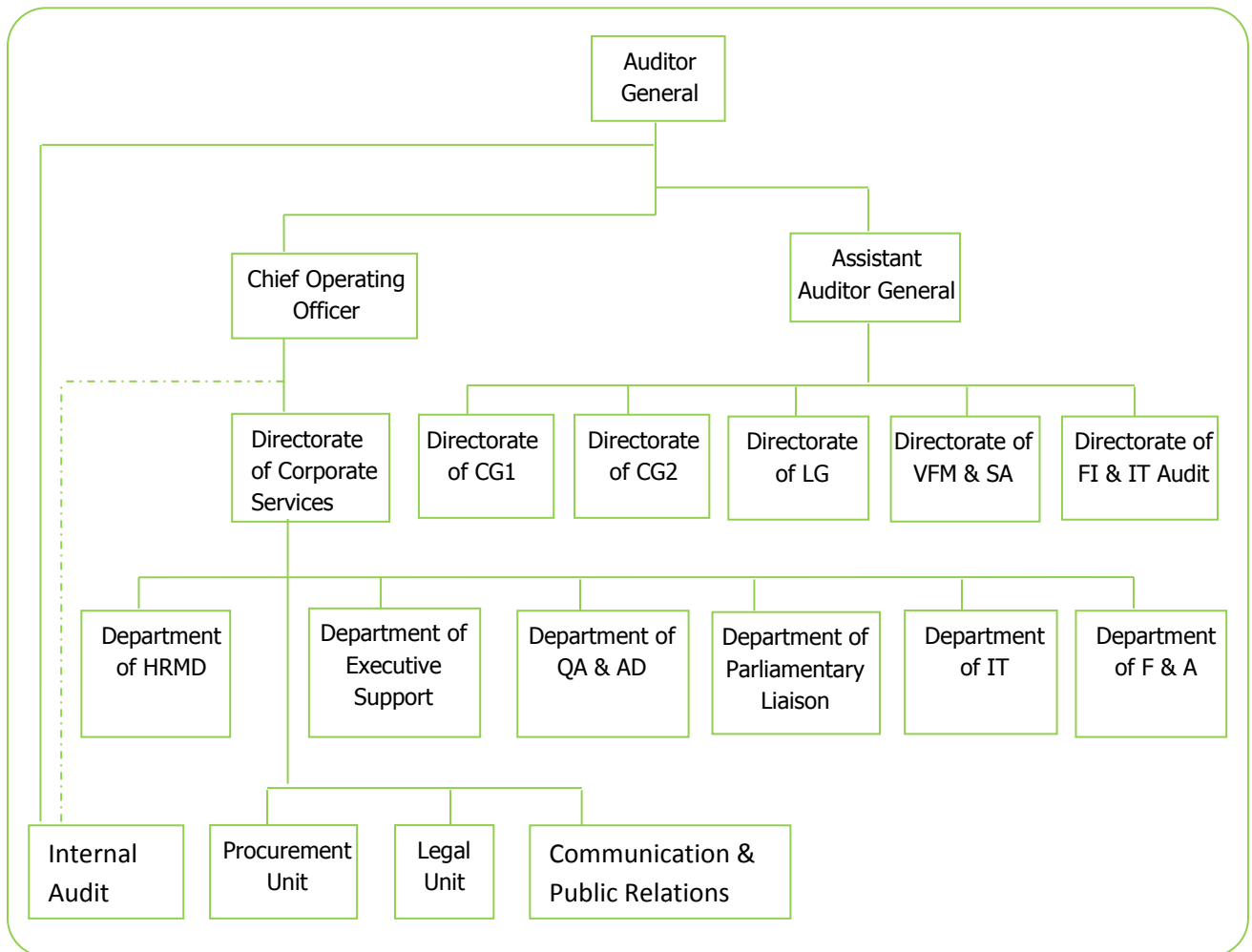
#### Taxes

	Annual budget		Q1 Cash Requirement		Q2 Cash Requirement		Q3 Cash Requirement		Q4 Cash Requirement	
	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget	Total	% Budget
Statutory	<b>115.000</b>		0.000	0.0%	0.000	0.0%	0.000	0.0%	115.000	100.0%
<b>Total</b>	0.0% <b>115.000</b>		<b>0.000</b>	0.0%	<b>0.000</b>	0.0%	<b>0.000</b>	0.0%	<b>115.000</b>	100.0%

<b>Grand Total</b>	75.8%	<b>46,818.861</b>	<b>12,449.407</b>	26.6%	<b>15,013.316</b>	32.1%	<b>10,583.790</b>	22.6%	<b>8,772.350</b>	18.7%
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## ANNEX 2: ORGANOGRAM AND STAFF STRUCTURE

The Office of the Auditor General (OAG) underwent a restructuring process which was aimed at coming up with an appropriate structure which matches with the Audit Workload. The new structure was approved in the FY 2010/11 and it has been undergoing reviews since then to suit emerging needs of the office. The current structure of the office has 6 directorates, 6 departments and 4 units with a total staff establishment of 528 positions of which 89% (471) is filled. The office is headed by the Auditor General assisted by the Assistant Auditor General (AAG) and the Chief Operating Officer. The Macro-Structure of the OAG is as depicted below:-



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## Vote:131 Auditor General

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### Summary of Wage Estimates

<i>Thousand Uganda Shillings</i>	<b>2015/16 Draft Estimates by Individuals</b>	<b>2015/16 Draft Estimates by Appointing Authority</b>
Permanent Staff 211101	0	0
Contract Staff 211102	0	0
Statutory 211104	19,180,520	19,180,520
Missions 211105	0	0
<b>Total Budget</b>	<b>19,180,520</b>	<b>19,180,520</b>

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Department of Executive Support*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/880	BWIRE THOMAS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/881	NANJALA ISHA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/763	SANYU SARAH	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/812	WAKABI SOLOMON OMARI	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/859	NDARUSHINZE JUDAH	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/893	MAMTAZ ISMAIL	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/765	TWINOMUGISHA HANS	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0

*CostCentre: Department of Finance and Admin*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/892	ANGUYO ASIKIA DANIEL	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/631	MUKUYE HENRY	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/756	SEKABIRA KAABI	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/809	KAWOoya GGAYI HAKIM	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/831	ONYEK MORRIS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/834	OKWARE JOSEPH	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/875	AMODIO EMMANUEL	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Department of Finance and Admin*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/882	MAWANDA KHAMIS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/593	WOMODO BOSCO	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/887	ANGUZU MAMU FRED	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/874	WALUSIMBI MAHAZI	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/903	MWESIGWA CHARLES	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/967	FELIX ETENGU	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/884	BAMWINE JUSTUS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/298	MUGANZI MOSES	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1084	OPOBO JAMES MONE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1089	MBAZIIRA BADRU MAKANGA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/111	WANAMBWA PETER WILLIAM	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/220	OKELLO ROBERT	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/876	ORANDO LOUIS ODOI	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/320	ANGEYO CHRISTINE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/475	ADONG GRACE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/585	NSUBUGA MILLY	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/1079	DENIS OJARA	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/393	WASSWA TONNY	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/879	AHEEBWA CHRISTINE	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Department of Finance and Admin*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/841	ASIO LILIAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA 15/1075	NABANOBA FREDAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1076	TUMWINE GRACE PATRICK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/869	TAGOOLE ALI	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/408	BALABA MATHIAS	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/902	SSEREMBA RAYMOND	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/962	ODYEK ARIDO MARINO	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/422	BALEKE FLORENCE	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0

*CostCentre: Department of Human Resource M*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/535	TUSIIME OLIVER	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/117	NABIRYE DAMALIE	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/840	AMURIAT JUDE TADEO	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/877	WANYAMA Z STEPHEN	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/977	NAKINALWA ZHABURA	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/910	NAKIRIJA KIGGUNDU JOSEPH	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Department of Human Resource M*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/909	TUMUHAIRWE DIDAS	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0

*CostCentre: Department of Information Techno*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/384	LWANGA TONDA FABIAN	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/966	OTEBO ERASTO PAUL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/965	TALIMA BENJAMIN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/964	BAFIRAWALA VIVIENNE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/907	OGWANG EMMANUEL ANGOL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/163	WOZEI DAVID	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/906	TUSINGWIRE MICHAEL	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/164	ABILA MARTIN CHARLES	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*CostCentre: Department of Parliantary Liaison*



*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Department of Parliantary Liaison*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/635	KIBIRIGE TIMOTHY .L.	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/555	OKECHA CASIANO	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0

*CostCentre: Office of the Assistant Auditor Gen*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/825	APIO GRACE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1085	OPOLOT MICHAEL	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1077	BAHANDAGIRA ANNAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/247	KETO KAYEMBA M G	U1S	17,800,000	213,600,000	16,900,000	17,800,000	213,600,000	0

*CostCentre: Office of the Auditor General*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/876	OPIO HENRY A.	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/961	LUBANJA TONNY KIWANUKA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Office of the Auditor General*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/870	MBAHONE MOSES	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/811	MUWANGA JOHN F.S	0	36,100,000	433,200,000	-	36,100,000	433,200,000	0

*CostCentre: Office of the Chief Operating Offic*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/905	SSEBISUBI ALLAN STEPHEN	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/457	OKUDI DOMMY	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1080	KIGONGO BRENDA ANNE	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/821	MUHABWA MARTIN	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/908	AKANKUNDA AGATHA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1082	HENRY KASADHA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/598	AKOTH JANE MARY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/872	TUMUSIIME K JOHN BOSCO	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/873	NAMUGERA GLORIA NAKIBU	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/871	BONABANA CAROLINE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/403	OGENTHO POUL MAXWEL	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0
AA15/044	MASUBA FRANCIS	U1SE	16,900,000	202,800,000	U1SE	16,900,000	202,800,000	0

*Vote Function 1453: External Audit*

*Program : Headquarters*

*CostCentre: Quality Assurance and Audit Devel*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/851	NATURINDA JUDITH	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/856	NALUMU ELIZABETH ELEITON	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/745	BAGOOLE GODFREY	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/191	KEREZYA LEONARD	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/729	SSEMUGOOMA SHEILA NAKK	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
<b>Total Annual Salary (Ushs) for Program : Headquarters</b>				<b>3,744,583,356</b>			<b>3,744,583,356</b>	<b>0</b>

*Program : Directorate of Central Government One*

*CostCentre: Dictorate of Central Government O*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/614	KUSEMERERWA TEO	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/878	MUJAMBERE RONALD	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/239	ANGALA A.	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/894	MATURU MOLLY	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/662	OKAKA NIXION OLWOL	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/561	ACHAN ROSELINE	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/810	MASABA JAMES W	U5	2,083,985	<b>69</b> 25,007,820	U5	2,083,985	25,007,820	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government One*

*CostCentre: Dictorate of Central Government O*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/084	NYAKAHUMA MUSANA.L	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/486	ONGIERGIU B NYAI	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/796	MUGAWE SAMUEL	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/791	MUKYALA RUTH	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/664	AVUNI ALFRED	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/390	EBITU JULIUS	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/666	KIDDAWALIME MUKASA VICT	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/177	MUMALI JOHN	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/142	UWACGIU FELIX H UJWANG	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/349	UNENCAN P.	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/682	KAMANYI FRANK	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/677	EKADU PAUL ADAM	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/673	OCHEN CRISTOPHER	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/710	WAMBI VICENT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/743	OKURUT JOSEPH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/695	WAKHULA RICHARD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/764	AOGON LAWRENCE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/772	MUHIMBISE SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/790	MWINE ACHIM	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government One*

*CostCentre: Dictorate of Central Government O*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/798	KUNYA MOSES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/799	NAMUTAMBA BARBARA FLAV	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/801	KATISI JACQUELINE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/890	KYASIIMIRE MABLE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/903	NALUMU ANN MARIE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/918	ASIIMWE BONNY BANANUKIR	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/921	NUWAGIRA ALLAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/922	OTEENI GILBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/947	AKOTH GERALDINE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/955	KALINAKI ZAINA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/958	KIRANGWA HENRY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/687	AKOLI SUSAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/939	ACIDRI DENIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/667	BAINOMUJUNI EMMANUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/554	OCHWO JOSEPH NYANGEDDE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/262	AJOK TEDDY R	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/630	HIGIRO SEKIBIBI IGNATIUS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/159	LUBULWA M	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/338	KAYANJA JOHNSON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government One*

*CostCentre: Dictorate of Central Government O*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/601	NEKESA GRACE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/573	WALUKHU MOSES STEPHEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/679	KIGOZI PAUL LUBWAMA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/541	ONORIA CHARLES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/681	AIKIN MIKE ANGURIA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/391	NAKYONYI KIBUUKA BABRA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/659	WASEN ERIC	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/571	TURYAMUREEBA T KAM	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/852	KASIGWA CARLVIN JIM	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/461	LUKWAGO KANSIGE EDWARD	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/569	WASHABA ALEX MUGISHA	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/297	ZIRIMWABAGABO VICENT	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/768	ACOM VICTOR	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/725	LUMBUYE RICHARD EDDIE	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/948	MBAGUTA INNOCENT	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/694	KEMBABAZI ALICE R	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/505	KUNUNKA NYAMAYARWO T	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/712	LUBOWA JOSEPH	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/800	OPEGA FELIX	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government One*

*CostCentre: Dictorate of Central Government O*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/711	NUWABEINE JOSEPHAT	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/491	MAKANGA CHRISTOPHER	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/728	BAMULUMBYE MARTIN	U1SE	12,315,598	147,787,176	U1SE	12,315,598	147,787,176	0
AA15/645	AKOL EDWARD	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0
<b>Total Annual Salary (Ushs) for Program : Directorate of Central Govern</b>				<b>2,716,046,760</b>			<b>2,716,046,760</b>	<b>0</b>

*Program : Directorate of Central Government Two*

*CostCentre: Dictorate of Central Government T*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/065	NABUKWASI JULIET	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA 15/901	JOSHUA ONGALA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/829	OKOTH CHARLES	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/683	BAKOLE LONZINO	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/556	KAHUKA J.BRENDA	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/366	AKWECH NELSON OMARA	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/688	KULOBA JOHN	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/744	NAHABWA A ISREAL N	U5	2,083,985	<b>73</b> 25,007,820	U5	2,083,985	25,007,820	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government Two*

*CostCentre: Dictorate of Central Government T*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/751	AKWI BEATRICE IPORUT	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/782	OMODA BETTY	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/545	OKOU JOSEPH CYPRIAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/936	ARIKO JOSEPH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/680	NAMAMBWE JOY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/665	OWEKA PATRICIA ONEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/663	LETARU PHOEBE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/934	BABIRYE MAGDALENE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/944	BIRUNGI MARTIN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/932	OGWANG CUTHBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/481	OMODING ISMAIL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/394	KATAMI RACHAEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/959	NDAGANO TEDDY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/983	MUTESI STELLA JULIET	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/562	EGONDA HARRIET	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/776	ARUKO FAITH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/738	AGUTI SUSAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/924	AMODOI SIMON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/923	AGABA ISRAEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0



*Vote Function 1453: External Audit*

*Program : Directorate of Central Government Two*

*CostCentre: Dictorate of Central Government T*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/917	BIRUNGI NATHANSON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/888	NYAFWAMBA AGNES OBBO	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/853	BYARUHANGA BERNARD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/808	NANTEZA OLIVIA MUDDE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/806	KAKENSA SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/739	OLUKA OKURUT J.M	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/742	OMODING SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/286	FEDEDE F PETER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/361	BUKIRWA SARAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/693	NABASA DENNIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/350	OKECHO ELIAS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/069	WALUGEMBE FARIDAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1028	KEMANZI EMILYN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1029	MUHUMUZA ROBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1030	MULATI SIMON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1031	AMANYA ALLAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/155	ACEL-LAM CHARLES DE'OGAB	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/194	NATUYAMBA STEPHEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/157	OKOPA CHRISTOPHER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government Two*

*CostCentre: Dictorate of Central Government T*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/174	OMARA T.C.	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/793	SSALI EDWARD	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/576	ENDREONZI CHRIS	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/752	AVAKO BETTY	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/183	AYEBARE ELDARD	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/805	KUNYA WILLIE	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/861	LUWEMBA KASULE HENRY	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/234	NABAWANDA PHIONAH	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/868	NGIRA SHEILA	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/775	KIRUNGI MOLLY MAVICE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/536	KUTEESA T N	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/198	WAMBOZA MARTIN MUKONE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/204	TURYAKIRA KATE TRACY	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/713	OMAGOR MICHAEL OKELLO	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/780	TWINOMUGISHA BENON	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/766	GALIWANGO D JAMES	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/778	ATURAI RICHARD PATRICK	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/641	HIRYA JOSEPH	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0
AA15/652	KAMUKAMA ROBERT	U1SE	12,315,598	147,787,176	U1SE	12,315,598	147,787,176	0

*Vote Function 1453: External Audit*

*Program : Directorate of Central Government Two*

<b>Total Annual Salary (Ushs) for Program : Directorate of Central Govern</b>	<b>2,790,605,388</b>			<b>2,790,605,388</b>	<b>0</b>
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*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : ARUA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/1087	SENDAGI ANDREW	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/838	BADA MARTIN	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/620	ANIKURU GRACE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/786	TURINAWE PATRICK	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/930	BYAMUKAMA ROBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1017	WANYAMA RICHARD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1021	MUHUMUZA LENARD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/942	SERUGOOTI HAROLD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1051	NYAIKA PETER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1037	MWAKA ERIC	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/974	OJOK ISAAC GODFREY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/668	EMURWON ALBERT	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/779	SSENKUMBA JUSTUS KABI	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*District : FORT PORTAL*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
				77				

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : FORT PORTAL*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/059	BAGONZA CLOVICE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/827	KAJUMBA JOLLY	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/608	NTEGEKA EDWARD	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/119	KOMUHANGI MARGARET	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/136	KITENGEJA DAMIANO	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/678	BAINGANA S.	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/1003	NAYIGA FORTUNATE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/850	OPIO PHILIP	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/854	BYAMUKAMA JOSHUA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/998	NAKISEKKA DORCUS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/935	KIMBUGWE DANIEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1040	ELEMU ANTHONY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1061	KYOMUGISHA BRENDA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1056	LUKONDHA SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1041	NDAHURA STEWART	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/975	KIZITO IVAN MAYANJA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/749	ODEKE FRANCIS	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/804	KALULE SAMUEL MAWANO	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : GULU*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/063	OOLA PETER OKELLO	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/602	OPOKA WILLY WILSON	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/008	OTIM GEORGE	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/844	ALIMOCAN MARGARET	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/1012	OURIEN FRANCIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1019	AKIA ANGELA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1055	BALEMEZI MATHIAS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/953	AKANKWASA ERASMUS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/989	MANYAGA IVAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1074	PATRICK KIBIRIGE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/990	LWEBUGA HERBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/940	TUMWESIGE DOUGLAS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/957	ABAHO ALEX TUMWIINE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/669	ONGWAR AMOS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/637	MUGABI NORBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1007	KALINAKI MUSA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/996	ISIKO MARK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1010	AJWANG DORCUS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/551	SABIITI JEROME B	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : GULU*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/558	IJALLA STEPHEN F.M	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*District : JINJA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/411	OKURUT JOHN	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/832	BUKOMBA FRANCIS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/122	WALIBO FRED	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/434	AKWARE DEBORAH JOY	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/118	ODONG MARTIN	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/747	NANGOLI ISMAIL	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/1054	LOKIRU DAVID	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1046	ASIIMWE DAPHNE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1009	NAMUBIRU HALIMA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1034	TUHAIRWE REBECCA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/995	OMODING NOEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1000	KAKEETO MICHEAL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/943	SERUNKUMA HARUNA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/152	ESERU STEPHEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

**District : JINJA**

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/581	WEKHOLA MILTON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1013	MUGISHA SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/567	LACAN MAKWO J STEPHEN	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/537	KUSEMERERWA JAMES	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

**District : KAMPALA**

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/501	IGA KALANDA SAM	UIE	8,280,000	99,360,000	UIE	8,280,000	99,360,000	0
AA15/826	SERUWAGI M.GRACE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/830	AMONE PAUL	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/594	SEMBATYA STEPHEN	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/013	NABBAMBA HENRY	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/1081	NAIJUKA CLAIRE BARIGYE	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/444	NAKAFEERO MARY	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/176	CHANUNGIO CHARLES	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/993	NAKATO IMMACULATE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/897	LUGEMWA MICHAEL MAYANJ	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/981	NALUSIBA ROSETTE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

**District : KAMPALA**

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/945	MIREMBE ETRO LISA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1005	NAMAKULA STELLA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1018	MUGYENYI JOANITAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1023	TAMALE MICHEAL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/418	NYENDWOHA MAUREEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1038	TUKESIGA EDWIN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/950	TUKAMUHEBWA LABAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/931	KIBIRANGO IVAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/502	KAKUMBA DAMALIE KIJJAMB	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/676	BAKO FLORENCE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/671	KIBUUKA NICHOLAS	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/520	ALIWA EDWARD MUTAI	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/047	AKYAIRE FRED	U1SE	12,315,598	147,787,176	U1SE	12,315,598	147,787,176	0
AA15/304	MUYIMBWA JOHN HENRY	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0

**District : MASAKA**

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/597	NANYANZI HANIFA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0



*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : MASAKA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/885	MUSINGUZI DAVID	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/260	NAKIDDE AIDAH MWANJE	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/506	NANKUNGA RUTH	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/994	NAKALEMA ELIZABETH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/991	MANKAATI SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/999	AGASHA SUSAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1032	NAMULONDO DOREEN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1039	MUSOKE PHIONA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1022	KASOZI NATHANAEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1001	ABOKE EMMANUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/795	MURAMUZI MICHAEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/951	BANTU GILBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1036	KICONCO JUDITH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/949	BUSULWA GODFREY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1044	MUWONGE DENNIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/857	KATUNTA MOSES	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/165	MUSANA SAMUEL	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

*District : MBALE*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/1086	DHEYONGERA GEORGE KADE	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/757	EUDEDE SIMON PETER	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/006	AWINO ESTHER MARY	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/197	MUNGOMA SARAH	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/658	AISU ENGWAU PATRICK	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/715	MAHULO HUMPHERY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1004	AKAMPURIRA SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/314	BANURA WYCLIFF	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/547	EKAPEL JAMES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1060	AYESIGA ELINAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1025	KASOZI DENNIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1006	NAMBUYA EVA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1026	NAMULINDWA ANGELA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1014	KARUNGI GILLIAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1015	NAMBALIRWA JACINTHA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/437	OKECHO ENOCK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/954	MUTEBI NATHAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/985	NAMAYERO FRANCIS WANYA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/789	OPIO KAROLI OPOLOT	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

*CostCentre: Dictorate of Local Authorities*

***District : MBALE***

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/544	MWEBAZE NORMAN	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

***District : MBARARA***

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/758	BUKENYA BARNABAS	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/037	ITUNGO DATIVA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/003	WASSWA HASSAN	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/843	AKURUT JENNIFER	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/179	TUMUSIIME HANS	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/997	OKWARE ALEX	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/926	MWAKA INNOCENT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/952	SSENSAMBA MATHIAS WASS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/971	GULE SWADIKI	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/946	KADEMA PATRICK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/274	EBUCHU EMMANUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1047	TUMUHIMBISE ALEX	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1033	NAYEBARE RITA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1053	DRAZURU ALICE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Local Authorities*

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*District : MBARARA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/1059	TUSIIME ESTHER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1024	AKANKUNDA DERRICK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1002	OPIO VICTOR	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/670	KATARIZA ALFRED	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1008	AJORE SUSAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/895	KYOHANGIRWE CATHERINE	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/538	EZAMA GAY WILLIAM	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0

*District : SOROTI*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/700	HIGENYI Y	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/056	AMUGE PROSCOVIA RUTH	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/883	WEGULO KARIM	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/813	MBOIZI JOHN	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/202	ALUPO PETTY	U6	1,554,501	18,654,012	U6	1,554,501	18,654,012	0
AA15/787	EPILA JOSEPH JOEL	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/1045	MUSIIME LUCIANO	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/992	NAKENDO ISMAIL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

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*District : SOROTI*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/1043	ATUHUMUZA GAD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/925	KINTU GODFREY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1016	KANYONYI YUSUF	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1048	NKORABYONA JUDE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1049	LUBEGA BASHIR	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1052	OBITA ALFRED	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1063	KUSEMERERWA MOSES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/896	SENKABIRWA SEMEI	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/783	ELUNGAT RICHARD OKIROR	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/933	MAGAMBO DAVID	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/986	LULE ISAAC	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/847	WALUGEMBE WILLIAM	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/236	MUBIRU MOSES	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
<b>Total Annual Salary (Ushs) for Program : Directorate of Local Authoriti</b>				<b>6,016,608,096</b>			<b>6,016,608,096</b>	<b>0</b>

*Program : Directorate of Value for Money and Specialised Audits*

*CostCentre: Dictorate of Value for Money and S*

*Vote Function 1453: External Audit*

*Program : Directorate of Value for Money and Specialised Audits*

*CostCentre: Dicatorate of Value for Money and S*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/824	OCHIENG VINCENT	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/399	MBODE SIRAJ SEKIMPI	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/820	BIRIKE JUSTINE CHRISTINE	U7	1,269,760	15,237,120	U7	1,269,760	15,237,120	0
AA15/920	KAWUKI TONNY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/911	RUBERWA BRUNO	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/912	MUHEISE ARAALI DENNYS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/913	SSEKIDDE PATRICK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/914	ADUKULE LIZ	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/919	MUHANGUZI LAWRENCE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/969	NALUBANGA LINDAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/660	MAGEMBE SAMUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/864	KWIHANGANA MANASSEH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/582	AKURUT ESTHER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/928	KAGODA RACHAEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/982	NANKANJA CHRISTINE LUGOL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/230	NANTEZA M	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/972	BIRAKWATE BERNADETTE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1062	BANDA AGNES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1058	DHIKUSOOKA MIRIAM	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Value for Money and Specialised Audits*

*CostCentre: Dictorate of Value for Money and S*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/1050	WALUBI CATHERINE	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1033	MUKASA RONALD	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1027	NAMUSOKE SHAMIM	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/968	OKEE ROBERT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/865	MBABAZI NOEL	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/860	ZUNGU MATHIAS MULUMBA	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/232	MATOVU MOSES FRANCIS	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/858	LUBOWA AUGUSTINE	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/855	OYO MUGENYI PETER	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/846	NAMUYANJA HILDA BAKOJJA	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/862	NAGABA MAWANDA KADDU	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/748	NAJJUMBA ANNET	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/863	KASOZI ARTHUR	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/184	OGULUKA RAYMOND	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/189	ACHOM CHRISTINE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/781	ALUM SUZANNE	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/647	KIMULI S PETER ANTHONY	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/724	ALUMAI CHARLES	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/740	DDAMULIRA DAVID BERNARD	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Value for Money and Specialised Audits*

*CostCentre: Dictorate of Value for Money and S*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/720	NAMBUYA LIZ.	U1SE	12,315,598	147,787,176	U1SE	12,315,598	147,787,176	0
AA15/497	KATEREGGA STEPHEN SUNDA	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0
<b>Total Annual Salary (Ushs) for Program : Directorate of Value for Mone</b>				<b>1,953,411,804</b>			<b>1,953,411,804</b>	<b>0</b>

*Program : Directorate of Forensic Investigations and Special Audits*

*CostCentre: Dictorate of Forensic Investigagion*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/980	OMBILITHO DENIS YALA	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/625	MUTABAZI TOM	U8	1,025,144	12,301,728	U8	1,025,144	12,301,728	0
AA15/685	OULE D	U5	2,083,985	25,007,820	U5	2,083,985	25,007,820	0
AA15/937	NANTEZA EDITH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/970	NANGONZI SHARON	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/960	NINSIIMA EVELYN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/956	OUNDO ANDREY ANDREA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/822	TUSHIME DUNCAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/845	NKUSI MARTIN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/849	DAMULIRAH JAFFER	U4	2,860,000	<b>90</b> 34,320,000	U4	2,860,000	34,320,000	0



*Vote Function 1453: External Audit*

*Program : Directorate of Forensic Investigations and Special Audits*

*CostCentre: Dictorate of Forensic Investigagion*

**District : KAMPALA**

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/867	NKERAGASANI JOHN PETER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/900	OKETA JASPER OBWOT	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/973	KOBUSINGE STELLA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/916	MUKISA IVAN	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1070	AKOYO WAISWA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/915	OLOWO RAPHAEL JONES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1067	BIRABWA SYLVIA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA 15/1080	KIGOZI RICKY MOSES	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1042	MUSINGUZI HILLARY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1057	NYAFWONO CLAUDIA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1064	APOLOT IDAH	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1065	KASOZI RAYMOND	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1073	WAGABAZA PETER	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1066	BYARUHANGA FRANK	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/262	AJJU PIUS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1068	SEMUKAYA DENNIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1069	RUBANGAKENE DENIS	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/1072	OKORIO EMMANUEL	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/929	ATIM TEDDY	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0

*Vote Function 1453: External Audit*

*Program : Directorate of Forensic Investigations and Special Audits*

*CostCentre: Dictorate of Forensic Investigagion*

*District : KAMPALA*

File Number	Staff Names	Salary Scale as per payslip	Monthly Salary as per payslip	Annual Salary as per	Salary Scale as per Appointing	Monthly Salary as per Appointing Authority	Annual Salary as per Appointing Authority	Annual Salary Variance
AA15/976	GWOKYALYA MARIA	U4	2,860,000	34,320,000	U4	2,860,000	34,320,000	0
AA15/866	OKURUT BABRA MUTENYO	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/899	KIJJAMBU HAGGAI	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/546	SERUBIRI SWIZEN	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/848	MWESIGWA ROLAND	U3	3,663,022	43,956,264	U3	3,663,022	43,956,264	0
AA15/251	WANDERA STEPHEN	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/803	KANALO MUDEKYA MICHAEL	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/435	MUGAYA ROGERS JOHN	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/255	MUTEGEKI HENRY	U2	6,248,625	74,983,500	U2	6,248,625	74,983,500	0
AA15/525	MUHEREZA ERISA	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/166	NSAMBA ANDREW TIMOTHY	U1E	8,280,000	99,360,000	U1E	8,280,000	99,360,000	0
AA15/719	BANTU JAMES	U1SE	13,395,598	160,747,176	U1SE	13,395,598	160,747,176	0
AA15/697	MONDAY GODWIN BOB	U1SE	12,315,598	147,787,176	U1SE	12,315,598	147,787,176	0
<b>Total Annual Salary (Ushs) for Program : Directorate of Forensic Invest</b>				<b>1,959,264,684</b>			<b>1,959,264,684</b>	<b>0</b>
<b>Total Annual Salary (Ushs) for : Auditor General</b>				<b>19,180,520,088</b>			<b>19,180,520,088</b>	<b>0</b>

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Sector: Accountability

#### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 01 Headquarters

#### Class of Output: Outputs Provided

Output: 14530 Policy, Planning and Strategic Management

Item: 213001 Medical expenses (To employees)

#### Input to be procured: Medical

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Annual	Annual Total	1.0	715,929
Unit cost :	715,928.8	<i>o/w Non-Wage Recurrent</i>	1.0	715,929
Procurement Method:	<i>Open Bidding - Domestic</i>	Quarter 1	1.0	715,929
Total Procurement Time (Weeks):	90	<i>o/w Non-Wage Recurrent</i>	1.0	715,929
Procurement Process Start Date:	25-Feb-15	Quarter 2	0.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
Date final input required:	30-Jun-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 221002 Workshops and Seminars

#### Input to be procured: Conference facilities and allowances

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Number	Annual Total	4.0	334,197
Unit cost :	83,549.3	<i>o/w Non-Wage Recurrent</i>	4.0	334,197
Procurement Method:	<i>Restricted Bidding - Domestic</i>	Quarter 1	1.0	83,549
Total Procurement Time (Weeks):	60	<i>o/w Non-Wage Recurrent</i>	1.0	83,549
Procurement Process Start Date:	08-Apr-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	83,549
Date final input required:	30-Jun-16	Quarter 3	1.0	83,549
		<i>o/w Non-Wage Recurrent</i>	1.0	83,549
		Quarter 4	1.0	83,549
		<i>o/w Non-Wage Recurrent</i>	1.0	83,549
			1.0	83,549

Item: 221009 Welfare and Entertainment

#### Input to be procured: Catering services and allowances

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Months	Annual Total	12.0	253,340
Unit cost :	21,111.7	<i>o/w Non-Wage Recurrent</i>	12.0	253,340
Procurement Method:		Quarter 1	3.0	63,335
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	3.0	63,335
Procurement Process Start Date:		Quarter 2	3.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	3.0	63,335
Date final input required:	30-Jun-16	Quarter 3	3.0	63,335
		<i>o/w Non-Wage Recurrent</i>	3.0	63,335
		Quarter 4	3.0	63,335
		<i>o/w Non-Wage Recurrent</i>	3.0	63,335
			3.0	63,335

Item: 221011 Printing, Stationery, Photocopying and Binding

#### Input to be procured: Stationary

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 01 Headquarters

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>106,869</b>
Unit cost :	26,717.1	<i>o/w Non-Wage Recurrent</i>	4.0	106,869
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	1.0	26,717
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	26,717
<i>Procurement Process Start Date:</i>		Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	26,717
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	26,717
		<i>o/w Non-Wage Recurrent</i>	1.0	26,717
		Quarter 4	1.0	26,717
		<i>o/w Non-Wage Recurrent</i>	1.0	26,717

#### Item: 221012 Small Office Equipment

##### Input to be procured: Assorted equipment

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>119,810</b>
Unit cost :	29,952.6	<i>o/w Non-Wage Recurrent</i>	4.0	119,810
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	1.0	29,953
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	29,953
<i>Procurement Process Start Date:</i>	08-Apr-15	Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	29,953
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	29,953
		<i>o/w Non-Wage Recurrent</i>	1.0	29,953
		Quarter 4	1.0	29,953
		<i>o/w Non-Wage Recurrent</i>	1.0	29,953

#### Item: 224004 Cleaning and Sanitation

##### Input to be procured: Cleaning service provider

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Months	Annual Total	<b>12.0</b>	<b>336,000</b>
Unit cost :	28,000.0	<i>o/w Non-Wage Recurrent</i>	12.0	336,000
<i>Procurement Method:</i>	<i>Open Bidding - Domestic</i>	Quarter 1	3.0	84,000
<i>Total Procurement Time (Weeks):</i>	90	<i>o/w Non-Wage Recurrent</i>	3.0	84,000
<i>Procurement Process Start Date:</i>	26-Feb-15	Quarter 2	3.0	0
<i>Date contract signature/commitment:</i>	02-Jul-15	<i>o/w Non-Wage Recurrent</i>	3.0	84,000
<i>Date final input required:</i>	30-Jun-16	Quarter 3	3.0	84,000
		<i>o/w Non-Wage Recurrent</i>	3.0	84,000
		Quarter 4	3.0	84,000
		<i>o/w Non-Wage Recurrent</i>	3.0	84,000

#### Item: 224005 Uniforms, Beddings and Protective Gear

##### Input to be procured: Supplier

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 01 Headquarters

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Units	Annual Total	<b>700.0</b>	<b>42,000</b>
Unit cost :	60.0	<i>o/w Non-Wage Recurrent</i>	700.0	42,000
<i>Procurement Method:</i>	<i>Quotations Procurement</i>	Quarter 1	0.0	0
<i>Total Procurement Time (Weeks):</i>	<i>30</i>	<i>o/w Non-Wage Recurrent</i>	0.0	0
<i>Procurement Process Start Date:</i>	<i>20-May-15</i>	Quarter 2	700.0	1
<i>Date contract signature/commitment:</i>	<i>01-Jul-15</i>	<i>o/w Non-Wage Recurrent</i>	700.0	42,000
<i>Date final input required:</i>	<i>31-Dec-15</i>	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 228001 Maintenance - Civil

#### Input to be procured: Contractor

Type of Input:	Works		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>214,508</b>
Unit cost :	53,626.9	<i>o/w Non-Wage Recurrent</i>	4.0	214,508
<i>Procurement Method:</i>	<i>Restricted Bidding - Domestic</i>	Quarter 1	1.0	53,627
<i>Total Procurement Time (Weeks):</i>	<i>60</i>	<i>o/w Non-Wage Recurrent</i>	1.0	53,627
<i>Procurement Process Start Date:</i>	<i>08-Apr-15</i>	Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	<i>01-Jul-15</i>	<i>o/w Non-Wage Recurrent</i>	1.0	53,627
<i>Date final input required:</i>	<i>30-Jun-16</i>	Quarter 3	1.0	53,627
		<i>o/w Non-Wage Recurrent</i>	1.0	53,627
		Quarter 4	1.0	53,627
		<i>o/w Non-Wage Recurrent</i>	1.0	53,627
			1.0	53,627

Item: 228002 Maintenance - Vehicles

#### Input to be procured: Service provider

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>391,951</b>
Unit cost :	97,987.7	<i>o/w Non-Wage Recurrent</i>	4.0	391,951
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	1.0	97,988
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	97,988
<i>Procurement Process Start Date:</i>		Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	<i>01-Jul-15</i>	<i>o/w Non-Wage Recurrent</i>	1.0	97,988
<i>Date final input required:</i>	<i>30-Jun-16</i>	Quarter 3	1.0	97,988
		<i>o/w Non-Wage Recurrent</i>	1.0	97,988
		Quarter 4	1.0	97,988
		<i>o/w Non-Wage Recurrent</i>	1.0	97,988
			1.0	97,988

#### Programme 02 Directorate of Central Government One

##### Class of Output: Outputs Provided

Output: 14530 Financial Audits

Item: 212101 Social Security Contributions

##### Input to be procured: 10% NSSF contribution

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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**Vote Function: 1453 External Audit**

*Recurrent Programmes:*

### **Programme 02 Directorate of Central Government One**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Months	Annual Total	<b>12.0</b>	<b>285,263</b>
Unit cost :	23,771.9	<i>o/w Non-Wage Recurrent</i>	12.0	285,263
<i>Procurement Method:</i>		Quarter 1	3.0	71,316
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	3.0	71,316
<i>Procurement Process Start Date:</i>		Quarter 2	3.0	0
<i>Date contract signature/commitment:</i>		<i>o/w Non-Wage Recurrent</i>	3.0	71,316
<i>Date final input required:</i>		Quarter 3	3.0	71,316
		<i>o/w Non-Wage Recurrent</i>	3.0	71,316
		Quarter 4	3.0	71,316
		<i>o/w Non-Wage Recurrent</i>	3.0	71,316

Item: 213001 Medical expenses (To employees)

### **Input to be procured: Medical service provider**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Annual	Annual Total	<b>1.0</b>	<b>138,664</b>
Unit cost :	138,664.2	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
<i>Procurement Method:</i>	<i>Restricted Bidding - Domestic</i>	Quarter 1	1.0	138,664
<i>Total Procurement Time (Weeks):</i>	60	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
<i>Procurement Process Start Date:</i>	08-Apr-15	Quarter 2	0.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
<i>Date final input required:</i>	30-Jun-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0

Item: 221009 Welfare and Entertainment

### **Input to be procured: Catering services**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>21,397</b>
Unit cost :	5,349.3	<i>o/w Non-Wage Recurrent</i>	4.0	21,397
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	1.0	5,349
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	5,349
<i>Procurement Process Start Date:</i>	24-Jun-15	Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	5,349
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	5,349
		<i>o/w Non-Wage Recurrent</i>	1.0	5,349
		Quarter 4	1.0	5,349
		<i>o/w Non-Wage Recurrent</i>	1.0	5,349

Item: 221011 Printing, Stationery, Photocopying and Binding

### **Input to be procured: Stationery**

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 02 Directorate of Central Government One

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Lots	Annual Total	<b>4.0</b>	<b>70,980</b>
Unit cost :	17,745.0	<i>o/w Non-Wage Recurrent</i>	4.0	70,980
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	1.0	17,745
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	17,745
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	17,745
Date final input required:	30-Jun-16	Quarter 3	1.0	17,745
		<i>o/w Non-Wage Recurrent</i>	1.0	17,745
		Quarter 4	1.0	17,745
		<i>o/w Non-Wage Recurrent</i>	1.0	17,745

Item: 227004 Fuel, Lubricants and Oils

#### Input to be procured: Fuel

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Liters	Annual Total	<b>18,228.6</b>	<b>63,800</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	18,228.6	63,800
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	4,557.1	15,950
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
Procurement Process Start Date:	20-May-15	Quarter 2	4,557.1	5
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
Date final input required:	30-Jun-16	Quarter 3	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
		Quarter 4	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950

Item: 228002 Maintenance - Vehicles

#### Input to be procured: Service providers

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>61,380</b>
Unit cost :	15,345.0	<i>o/w Non-Wage Recurrent</i>	4.0	61,380
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	1.0	15,345
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	15,345
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	15,345
Date final input required:	30-Jun-16	Quarter 3	1.0	15,345
		<i>o/w Non-Wage Recurrent</i>	1.0	15,345
		Quarter 4	1.0	15,345
		<i>o/w Non-Wage Recurrent</i>	1.0	15,345

#### Programme 03 Directorate of Central Government Two

##### Class of Output: Outputs Provided

Output: 14530 Financial Audits

Item: 213001 Medical expenses (To employees)

#### Input to be procured: Service providers

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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**Vote Function: 1453 External Audit**

*Recurrent Programmes:*

### **Programme 03 Directorate of Central Government Two**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Annual	Annual Total	<b>1.0</b>	<b>138,664</b>
Unit cost :	138,664.2	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	1.0	138,664
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	138,664
<i>Procurement Process Start Date:</i>		Quarter 2	0.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
<i>Date final input required:</i>	30-Jun-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 221009 Welfare and Entertainment

### **Input to be procured: catering services**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>21,398</b>
Unit cost :	5,349.5	<i>o/w Non-Wage Recurrent</i>	4.0	21,398
<i>Procurement Method:</i>		Quarter 1	1.0	5,350
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	1.0	5,350
<i>Procurement Process Start Date:</i>		Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	5,350
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	5,350
		<i>o/w Non-Wage Recurrent</i>	1.0	5,350
		Quarter 4	1.0	5,350
		<i>o/w Non-Wage Recurrent</i>	1.0	5,350
			1.0	5,350

Item: 221011 Printing, Stationery, Photocopying and Binding

### **Input to be procured: Stationery**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>70,981</b>
Unit cost :	17,745.3	<i>o/w Non-Wage Recurrent</i>	4.0	70,981
<i>Procurement Method:</i>	<i>Quotations Procurement</i>	Quarter 1	1.0	17,745
<i>Total Procurement Time (Weeks):</i>	30	<i>o/w Non-Wage Recurrent</i>	1.0	17,745
<i>Procurement Process Start Date:</i>	20-May-15	Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	17,745
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	17,745
		<i>o/w Non-Wage Recurrent</i>	1.0	17,745
		Quarter 4	1.0	17,745
		<i>o/w Non-Wage Recurrent</i>	1.0	17,745
			1.0	17,745

Item: 225001 Consultancy Services- Short term

### **Input to be procured: Private auditors**



# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>UShs Thousand</i>
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**Vote Function: 1453 External Audit**

*Recurrent Programmes:*

### **Programme 03 Directorate of Central Government Two**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>1.0</b>	<b>400,000</b>
Unit cost :	400,000.0	<i>o/w Non-Wage Recurrent</i>	1.0	400,000
<i>Procurement Method:</i>	<i>Open Bidding - Domestic</i>	Quarter 1	1.0	400,000
<i>Total Procurement Time (Weeks):</i>	90	<i>o/w Non-Wage Recurrent</i>	1.0	400,000
<i>Procurement Process Start Date:</i>	25-Feb-15	Quarter 2	0.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
<i>Date final input required:</i>	01-Aug-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 227004 Fuel, Lubricants and Oils

### **Input to be procured: Fuel**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	liters	Annual Total	<b>18,228.6</b>	<b>63,800</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	18,228.6	63,800
<i>Procurement Method:</i>	<i>Quotations Procurement</i>	Quarter 1	4,557.1	15,950
<i>Total Procurement Time (Weeks):</i>	30	<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
<i>Procurement Process Start Date:</i>	20-May-15	Quarter 2	4,557.1	5
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
<i>Date final input required:</i>	30-Jun-16	Quarter 3	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
		Quarter 4	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
			4,557.1	15,950

Item: 228002 Maintenance - Vehicles

### **Input to be procured: Service providers**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>61,380</b>
Unit cost :	15,345.0	<i>o/w Non-Wage Recurrent</i>	4.0	61,380
<i>Procurement Method:</i>	<i>Quotations Procurement</i>	Quarter 1	1.0	15,345
<i>Total Procurement Time (Weeks):</i>	30	<i>o/w Non-Wage Recurrent</i>	1.0	15,345
<i>Procurement Process Start Date:</i>	20-May-15	Quarter 2	1.0	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	15,345
<i>Date final input required:</i>	30-Jun-16	Quarter 3	1.0	15,345
		<i>o/w Non-Wage Recurrent</i>	1.0	15,345
		Quarter 4	1.0	15,345
		<i>o/w Non-Wage Recurrent</i>	1.0	15,345
			1.0	15,345

### **Programme 04 Directorate of Local Authorities**

**Class of Output: Outputs Provided**

*Output: 14530 Financial Audits*

Item: 213001 Medical expenses (To employees)

### **Input to be procured: Medical service providers**

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 04 Directorate of Local Authorities

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Annual	Annual Total	<b>1.0</b>	<b>138,664</b>
Unit cost :	138,664.2	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
Procurement Method:	Direct Procurement	Quarter 1	1.0	138,664
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	1.0	138,664
Procurement Process Start Date:		Quarter 2	0.0	0
Date contract signature/commitment:	02-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
Date final input required:	30-Jun-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0

### Item: 221011 Printing, Stationery, Photocopying and Binding

#### Input to be procured: Stationery

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lots	Annual Total	<b>4.0</b>	<b>276,822</b>
Unit cost :	69,205.4	<i>o/w Non-Wage Recurrent</i>	4.0	276,822
Procurement Method:	Open Bidding - Domestic	Quarter 1	1.0	69,205
Total Procurement Time (Weeks):	90	<i>o/w Non-Wage Recurrent</i>	1.0	69,205
Procurement Process Start Date:	25-Feb-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	69,205
Date final input required:	30-Jun-16	Quarter 3	1.0	69,205
		<i>o/w Non-Wage Recurrent</i>	1.0	69,205
		Quarter 4	1.0	69,205
		<i>o/w Non-Wage Recurrent</i>	1.0	69,205

### Item: 225001 Consultancy Services- Short term

#### Input to be procured: Private Auditor

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>1.0</b>	<b>2,020,000</b>
Unit cost :	2,020,000.0	<i>o/w Non-Wage Recurrent</i>	1.0	2,020,000
Procurement Method:	Open Bidding - Domestic	Quarter 1	0.0	0
Total Procurement Time (Weeks):	90	<i>o/w Non-Wage Recurrent</i>	0.0	0
Procurement Process Start Date:	25-Feb-15	Quarter 2	0.5	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.5	1,010,000
Date final input required:	30-Jun-16	Quarter 3	0.5	1,010,000
		<i>o/w Non-Wage Recurrent</i>	0.5	1,010,000
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0

### Item: 227004 Fuel, Lubricants and Oils

#### Input to be procured: Fuel and lubricant

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 04 Directorate of Local Authorities

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	liters	Annual Total	<b>39,919.0</b>	<b>139,717</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	39,919.0	139,717
Procurement Method:		Quarter 1	9,979.8	34,929
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	9,979.8	34,929
Procurement Process Start Date:		Quarter 2	9,979.8	10
Date contract signature/commitment:		<i>o/w Non-Wage Recurrent</i>	9,979.8	34,929
Date final input required:		Quarter 3	9,979.8	34,929
		<i>o/w Non-Wage Recurrent</i>	9,979.8	34,929
		Quarter 4	9,979.8	34,929
		<i>o/w Non-Wage Recurrent</i>	9,979.8	34,929
			9,979.8	34,929

Item: 228002 Maintenance - Vehicles

#### Input to be procured: Service providers

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>111,011</b>
Unit cost :	27,752.8	<i>o/w Non-Wage Recurrent</i>	4.0	111,011
Procurement Method:	Direct Procurement	Quarter 1	1.0	27,753
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	1.0	27,753
Procurement Process Start Date:		Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	27,753
Date final input required:	30-Jun-16	Quarter 3	1.0	27,753
		<i>o/w Non-Wage Recurrent</i>	1.0	27,753
		Quarter 4	1.0	27,753
		<i>o/w Non-Wage Recurrent</i>	1.0	27,753
			1.0	27,753

#### Programme 05 Directorate of Value for Money and Specialised Audits

##### Class of Output: Outputs Provided

Output: 14530 Value for Money Audits

Item: 213001 Medical expenses (To employees)

#### Input to be procured: Medical Service provider

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Annual subscrip	Annual Total	<b>1.0</b>	<b>138,664</b>
Unit cost :	138,664.2	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
Procurement Method:	Restricted Bidding - Domestic	Quarter 1	1.0	138,664
Total Procurement Time (Weeks):	60	<i>o/w Non-Wage Recurrent</i>	1.0	138,664
Procurement Process Start Date:	08-Apr-15	Quarter 2	0.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.0	0
Date final input required:	31-Jul-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 221002 Workshops and Seminars

#### Input to be procured: Meals, refreshments and venue

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 05 Directorate of Value for Money and Specialised Audits

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Months	Annual Total	<b>12.0</b>	<b>119,422</b>
Unit cost :	9,951.8	<i>o/w Non-Wage Recurrent</i>	12.0	119,422
Procurement Method:	Restricted Bidding - Domestic	Quarter 1	3.0	29,855
Total Procurement Time (Weeks):	60	<i>o/w Non-Wage Recurrent</i>	3.0	29,855
Procurement Process Start Date:	08-Apr-15	Quarter 2	3.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	3.0	29,855
Date final input required:	30-Jun-16	Quarter 3	3.0	29,855
		<i>o/w Non-Wage Recurrent</i>	3.0	29,855
		Quarter 4	3.0	29,855
		<i>o/w Non-Wage Recurrent</i>	3.0	29,855

### Item: 221009 Welfare and Entertainment

#### Input to be procured: Break fast and staff allowances

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>18,510</b>
Unit cost :	4,627.5	<i>o/w Non-Wage Recurrent</i>	4.0	18,510
Procurement Method:	Quotations Procurement	Quarter 1	1.0	4,628
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	4,628
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	4,628
Date final input required:	31-Jul-16	Quarter 3	1.0	4,628
		<i>o/w Non-Wage Recurrent</i>	1.0	4,628
		Quarter 4	1.0	4,628
		<i>o/w Non-Wage Recurrent</i>	1.0	4,628

### Item: 221011 Printing, Stationery, Photocopying and Binding

#### Input to be procured: Stationery

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Lots	Annual Total	<b>4.0</b>	<b>60,536</b>
Unit cost :	15,134.0	<i>o/w Non-Wage Recurrent</i>	4.0	60,536
Procurement Method:	Quotations Procurement	Quarter 1	1.0	15,134
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	15,134
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	15,134
Date final input required:	30-Jun-16	Quarter 3	1.0	15,134
		<i>o/w Non-Wage Recurrent</i>	1.0	15,134
		Quarter 4	1.0	15,134
		<i>o/w Non-Wage Recurrent</i>	1.0	15,134

### Item: 225001 Consultancy Services- Short term

#### Input to be procured: Private Auditors

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>UShs Thousand</i>
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**Vote Function: 1453 External Audit**

*Recurrent Programmes:*

### **Programme 05 Directorate of Value for Money and Specialised Audits**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Lot	Annual Total	<b>1.0</b>	<b>400,000</b>
Unit cost :	400,000.0	<i>o/w Non-Wage Recurrent</i>	1.0	400,000
<i>Procurement Method:</i>	<i>Open Bidding - Domestic</i>	Quarter 1	0.5	200,000
<i>Total Procurement Time (Weeks):</i>	90	<i>o/w Non-Wage Recurrent</i>	0.5	200,000
<i>Procurement Process Start Date:</i>	25-Feb-15	Quarter 2	0.5	0
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	0.5	200,000
<i>Date final input required:</i>	30-Jun-16	Quarter 3	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w Non-Wage Recurrent</i>	0.0	0
			0.0	0

Item: 227001 Travel inland

### **Input to be procured: Fuel**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Liters	Annual Total	<b>33,870.6</b>	<b>118,547</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	33,870.6	118,547
<i>Procurement Method:</i>	<i>Direct Procurement</i>	Quarter 1	11,854.7	41,491
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	11,854.7	41,491
<i>Procurement Process Start Date:</i>		Quarter 2	11,854.7	12
<i>Date contract signature/commitment:</i>	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	11,854.7	41,491
<i>Date final input required:</i>	30-Jun-16	Quarter 3	4,500.0	15,750
		<i>o/w Non-Wage Recurrent</i>	4,500.0	15,750
		Quarter 4	5,661.2	19,814
		<i>o/w Non-Wage Recurrent</i>	5,661.2	19,814

Item: 227004 Fuel, Lubricants and Oils

### **Input to be procured: Fuel and lubricants**

Type of Input:	Supplies		<i>Annual Quantity</i>	<i>Annual Cost</i>
Unit of measure:	Liters	Annual Total	<b>34,635.5</b>	<b>121,224</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	34,635.5	121,224
<i>Procurement Method:</i>		Quarter 1	8,658.9	30,306
<i>Total Procurement Time (Weeks):</i>		<i>o/w Non-Wage Recurrent</i>	8,658.9	30,306
<i>Procurement Process Start Date:</i>		Quarter 2	8,658.9	9
<i>Date contract signature/commitment:</i>		<i>o/w Non-Wage Recurrent</i>	8,658.9	30,306
<i>Date final input required:</i>		Quarter 3	8,658.9	30,306
		<i>o/w Non-Wage Recurrent</i>	8,658.9	30,306
		Quarter 4	8,658.9	30,306
		<i>o/w Non-Wage Recurrent</i>	8,658.9	30,306

Item: 228002 Maintenance - Vehicles

### **Input to be procured: Service provider**

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 05 Directorate of Value for Money and Specialised Audits

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Quarterly	Annual Total	<b>4.0</b>	<b>91,298</b>
Unit cost :	22,824.6	<i>o/w Non-Wage Recurrent</i>	4.0	91,298
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	1.0	22,825
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	22,825
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	22,825
Date final input required:	30-Jun-16	Quarter 3	1.0	22,825
		<i>o/w Non-Wage Recurrent</i>	1.0	22,825
		Quarter 4	1.0	22,825
		<i>o/w Non-Wage Recurrent</i>	1.0	22,825

#### Programme 06 Directorate of Forensic Investigations and Special Audits

### Class of Output: Outputs Provided

Output: 14530 Value for Money Audits

Item: 221002 Workshops and Seminars

### Input to be procured: meals, refreshments, venue and allowances

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Months	Annual Total	<b>12.0</b>	<b>70,000</b>
Unit cost :	5,833.3	<i>o/w Non-Wage Recurrent</i>	12.0	70,000
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	3.0	17,500
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	3.0	17,500
Procurement Process Start Date:	20-May-15	Quarter 2	3.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	3.0	17,500
Date final input required:	30-Jun-16	Quarter 3	3.0	17,500
		<i>o/w Non-Wage Recurrent</i>	3.0	17,500
		Quarter 4	3.0	17,500
		<i>o/w Non-Wage Recurrent</i>	3.0	17,500

Item: 221009 Welfare and Entertainment

### Input to be procured: meals and refreshments

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>18,000</b>
Unit cost :	4,500.0	<i>o/w Non-Wage Recurrent</i>	4.0	18,000
Procurement Method:	<i>Quotations Procurement</i>	Quarter 1	1.0	4,500
Total Procurement Time (Weeks):	30	<i>o/w Non-Wage Recurrent</i>	1.0	4,500
Procurement Process Start Date:	20-May-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	4,500
Date final input required:	30-Jun-16	Quarter 3	1.0	4,500
		<i>o/w Non-Wage Recurrent</i>	1.0	4,500
		Quarter 4	1.0	4,500
		<i>o/w Non-Wage Recurrent</i>	1.0	4,500

Item: 221011 Printing, Stationery, Photocopying and Binding

### Input to be procured: Stationery

# Vote: 131 Auditor General

## Draft Quarterly 2015/16 Procurement Plans for Projects and Programmes

Details of Inputs and Procurement process	Planned Inputs and Estimated Cost by Quarter	<i>US\$ Thousand</i>
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### Vote Function: 1453 External Audit

Recurrent Programmes:

#### Programme 06 Directorate of Forensic Investigations and Special Audits

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Lot	Annual Total	<b>4.0</b>	<b>45,000</b>
Unit cost :	11,250.0	<i>o/w Non-Wage Recurrent</i>	4.0	45,000
Procurement Method:	Direct Procurement	Quarter 1	1.0	11,250
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	1.0	11,250
Procurement Process Start Date:		Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	1.0	11,250
Date final input required:	30-Jun-16	Quarter 3	1.0	11,250
		<i>o/w Non-Wage Recurrent</i>	1.0	11,250
		Quarter 4	1.0	11,250
		<i>o/w Non-Wage Recurrent</i>	1.0	11,250

Item: 227004 Fuel, Lubricants and Oils

#### Input to be procured: Supplier

Type of Input:	Supplies		Annual Quantity	Annual Cost
Unit of measure:	Liters	Annual Total	<b>18,228.6</b>	<b>63,800</b>
Unit cost :	3.5	<i>o/w Non-Wage Recurrent</i>	18,228.6	63,800
Procurement Method:	Direct Procurement	Quarter 1	4,557.1	15,950
Total Procurement Time (Weeks):		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
Procurement Process Start Date:		Quarter 2	4,557.1	5
Date contract signature/commitment:	01-Jul-15	<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
Date final input required:	30-Jun-16	Quarter 3	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950
		Quarter 4	4,557.1	15,950
		<i>o/w Non-Wage Recurrent</i>	4,557.1	15,950

Development Projects:

#### Project 0362 Support to Office of the Auditor General

##### Class of Output: Capital Purchases

Output: 14537 Government Buildings and Administrative Infrastructure

Item: 231001 Non Residential buildings (Depreciation)

#### Input to be procured: Contractor

Type of Input:	Works		Annual Quantity	Annual Cost
Unit of measure:	units	Annual Total	<b>1.0</b>	<b>85,909</b>
Unit cost :	85,909.4	<i>o/w GoU Development</i>	1.0	85,909
Procurement Method:	Quotations Procurement	Quarter 1	0.0	0
Total Procurement Time (Weeks):	22	<i>o/w GoU Development</i>	0.0	0
Procurement Process Start Date:	01-Jun-15	Quarter 2	1.0	0
Date contract signature/commitment:	01-Jul-15	<i>o/w GoU Development</i>	1.0	85,909
Date final input required:	30-Jun-16	Quarter 3	0.0	0
		<i>o/w GoU Development</i>	0.0	0
		Quarter 4	0.0	0
		<i>o/w GoU Development</i>	0.0	0

## **ANNEX 5: STATUS OF IMPLEMENTATION OF RECOMMENDATIONS OF PARLIAMENT ON THE MINISTERIAL POLICY STATEMENT FOR THE FY 2014/15**

### **1.0. INTRODUCTION**

The Parliamentary Budget Committee on the Medium Term Macroeconomic Plan and Programmes for Social Economic Development noted that activities in the form of ICT infrastructure development, wage enhancement, acquisition of land for construction of the proposed Moroto and Hoima Regional Offices among others were either underfunded or unfunded. After scrutiny, the Committee made recommendations in respect of two unfunded activities that were considered critical namely: acquisition of land for the proposed Moroto and Hoima Regional Offices and wage enhancement.

#### **a) Acquisition of land for the proposed Moroto and Hoima Regional Offices:**

The Committee recommended that the Office of the Auditor General identifies funds from within the FY 2014/15 MTEF ceiling to re-allocate to this critical activity.

#### **b) Wage enhancement**

The Committee recommended that the office stays further implementation of the voluntary retirement scheme and use the indicative allocation of Shs 1.0bn and 2.0bn earlier re-allocated to other recurrent activities to enhance wage.

The status of implementation of the above recommendations is provided under Section 2.

### **2.0. STATUS OF IMPLEMENTATION OF COMMITTEE RECOMMENDATIONS**

#### **2.1. The Office of the Auditor General to identify funds from within the current MTEF ceiling to re-allocate to the acquisition of land for the proposed Moroto and Hoima Regional Offices.**

The office re-allocated Shs 200m from Non-Wage to the Development Budget. As at 31<sup>st</sup> March 2015, land had been procured and the office was in the process of transferring land titles.



**2.2. The Office of the Auditor General to stay further implementation of the Voluntary Retirement Scheme and use the indicative allocation of Shs 1.0bn and 2.0bn earlier re-allocated to other recurrent activities to enhance wage**

The office re-allocated a total of UGX 1.347Bn from Non-Wage to the Wage Budget resulting into an average salary increment of 8% in staff salaries.