

# Vote:131 Auditor General

## QUARTER 2: Highlights of Vote Performance

### V1: Summary of Issues in Budget Execution

**Table V1.1: Overview of Vote Expenditures (UShs Billion)**

		Approved Budget	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	28.856	14.156	13.549	49.1%	47.0%	95.7%
	Non Wage	36.843	19.125	13.707	51.9%	37.2%	71.7%
Dev.	GoU	3.050	1.475	0.868	48.4%	28.5%	58.9%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>		<b>68.750</b>	<b>34.757</b>	<b>28.124</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>
<b>Total GoU+Ext Fin (MTEF)</b>		<b>68.750</b>	<b>34.757</b>	<b>28.124</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>
	Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Total Budget</b>		<b>68.750</b>	<b>34.757</b>	<b>28.124</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>
	<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>		<b>68.750</b>	<b>34.757</b>	<b>28.124</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>
<b>Total Vote Budget Excluding Arrears</b>		<b>68.750</b>	<b>34.757</b>	<b>28.124</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>

**Table V1.2: Releases and Expenditure by Program\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1415 Financial Audits	23.90	11.90	9.14	49.8%	38.3%	76.8%
Program: 1416 Value for Money and Specialised Audits	8.60	4.18	3.42	48.6%	39.8%	82.0%
Program: 1417 Support to Audit services	36.25	18.68	15.56	51.5%	42.9%	83.3%
<b>Total for Vote</b>	<b>68.75</b>	<b>34.76</b>	<b>28.12</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>

### Matters to note in budget execution

Overall variance in budget execution is as a result of Covid 19 related operational disruptions which led to delay and deferment of planned activities.

In addition, budget cuts and under release of funds on critical line items also affected budget execution and performance.

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1415 Financial Audits	
<b>0.232 Bn Shs</b>	<i>SubProgram/Project :02 Central Government One</i>

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Reason: Under expenditure is due to the adverse effects of Covid 19 which led to the delay/deferment of planned activities. On - going activities shall be completed in Q3 and funds shall be utilised.	
<i>Items</i>	
<b>124,711,910.000 UShs</b>	227001 Travel inland
Reason: Owing to operational disruptions arising from Covid 19, audit activities remained in progress and these funds shall be spent in time for reporting in Q3.	
<b>56,557,599.000 UShs</b>	221003 Staff Training
Reason: All planned staff training activities were put on hold due to restrictions arising from Covid 19. These resources shall be utilised in subsequent quarters as restrictions are eased/lifted.	
<b>50,669,216.000 UShs</b>	211103 Allowances (Inc. Casuals, Temporary)
Reason: Unspent balances are attributed to on - going audit activities which shall be finalized in Q3. Funds shall be spent accordingly.	
<b>0.324 Bn Shs</b>	<b>SubProgram/Project :03 Central Government Two</b>
Reason: Expenditure variation is attributed to the negative effects of Covid 19 which significantly affected budget execution. Fund balances shall be utilised in subsequent quarters as rescheduled activities are undertaken.	
<i>Items</i>	
<b>140,367,409.000 UShs</b>	227001 Travel inland
Reason: Owing to operational disruptions associated with Covid 19, audit activities remained outstanding and these funds shall be spent in Q3 as audits are finalised.	
<b>103,613,870.000 UShs</b>	211103 Allowances (Inc. Casuals, Temporary)
Reason: Unspent balances are attributed to on - going audit activities whose delay arose from Covid 19 restrictions. These shall be finalized and fund balances utilised in Q3.	
<b>44,381,909.000 UShs</b>	225001 Consultancy Services- Short term
Reason: Operational disruptions related to the Covid 19 pandemic negatively affected the timely utilization of these funds. This is due to procurement delays. Funds shall be spent in subsequent periods.	
<b>35,470,375.000 UShs</b>	221003 Staff Training
Reason: All planned training activities were deferred to Q3 to cope with the prevailing circumstances associated with Covid 19 induced restrictions.	
<b>1.682 Bn Shs</b>	<b>SubProgram/Project :04 Local Authorities</b>
Reason: Variation is attributed to the adverse effects of Covid 19. The unspent balances as at the end of Q2 shall be utilised in subsequent quarters as delayed activities are finalized.	
<i>Items</i>	
<b>1,179,591,954.000 UShs</b>	225001 Consultancy Services- Short term
Reason: Operational disruptions arising from Covid 19 affected out-sourcing processes resulting in procedural delays and the resultant unspent balances. These funds shall be utilised in subsequent periods.	
<b>502,071,070.000 UShs</b>	227001 Travel inland
Reason: Unspent balances are due to audit activities which are still in progress as at the end of the reporting period. Balances shall be utilised in Q3 as audit activities are completed.	
<b>Program 1416 Value for Money and Specialised Audits</b>	
<b>0.260 Bn Shs</b>	<b>SubProgram/Project :05 Value for Money and Specialised Audits</b>

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Reason: Expenditure variation is attributed to operational disruptions associated with Covid 19 which led to delays in out-sourcing processes. Funds shall be utilised in subsequent quarters.	
<i>Items</i>	
<b>259,870,301.000 UShs</b>	225001 Consultancy Services- Short term
Reason: Delays in audit out-sourcing processes arising from Covid 19 work disruptions led to the unspent balances. Funds shall be utilised in Q3.	
<b>0.247 Bn Shs</b>	<i>SubProgram/Project :06 Forensic Investigations and Special Audits</i>
Reason: As a result of Covid 19, the office experienced operational disruptions which resulted in delay and deferment of activities. Consequently fund balances exist as a the end of the reporting period. These shall be utilized in subsequent quarters.	
<i>Items</i>	
<b>138,805,810.000 UShs</b>	227001 Travel inland
Reason: Unspent balances resulted from the fact that audit activities were disrupted by Covid 19 and are therefore still on-going. Funds shall be utilized as on-going projects are completed.	
<b>108,535,010.000 UShs</b>	211103 Allowances (Inc. Casuals, Temporary)
Reason: These fund balances are attributed to on-going audit activities and shall be utilized at the completion of audit activities in Q3.	
<b>Program 1417 Support to Audit services</b>	
<b>1.925 Bn Shs</b>	<i>SubProgram/Project :01 Headquarters</i>
Reason: Overall variation is attributed to Covid 19 which led to operational disruptions across the office. Resultant delays meant that several activities remain in progress and shall be concluded in Q3.	
<i>Items</i>	
<b>481,554,000.000 UShs</b>	212101 Social Security Contributions
Reason: Variation is attributed to delayed reconciliation and processing of NSSF remittance. This shall be done in Q3.	
<b>446,000,000.000 UShs</b>	221003 Staff Training
Reason: As a result of Covid 19 restrictions, planned trainings were deferred while some were cancelled. Training activities shall be undertaken in subsequent quarters.	
<b>251,031,557.000 UShs</b>	221008 Computer supplies and Information Technology (IT)
Reason: Unspent balances resulted from delayed issuance of invoices from service providers which halted payments, These were received and funds shall be spent in Q3.	
<b>127,543,944.000 UShs</b>	228003 Maintenance – Machinery, Equipment & Furniture
Reason: Delayed procurement of service providers accounts for the observed balances. Funds shall be utilized in Q3.	
<b>108,878,366.000 UShs</b>	224004 Cleaning and Sanitation
Reason: Observed balances are due to delayed processing of invoices by the service provider which held up the associated payments. These shall be undertaken in third quarter.	
<b>0.607 Bn Shs</b>	<i>SubProgram/Project :1690 Retooling of Office of the Auditor General</i>
Reason: Procurement delays as well as delays in - going activities resulted in the unspent balances. These funds shall be utilised in Q3 and Q4.	

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<i>Items</i>	
<b>385,901,895.000 UShs</b>	312202 Machinery and Equipment
Reason: Unspent balances are meant to cater for the on - going procurement of laptops which experienced delays but are due to be delivered in Q3.	
<b>143,296,543.000 UShs</b>	312101 Non-Residential Buildings
Reason: Delays in on going works account for the observed under expenditure. Funds shall be spent as works are completed.	
<b>77,500,000.000 UShs</b>	312203 Furniture & Fixtures
Reason: Funds shall be spent in Q3 and Q4 following commencement of procurement processes.	
<i>(ii) Expenditures in excess of the original approved budget</i>	

## V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators\*

<b>Programme : 15 Financial Audits</b>			
<b>Responsible Officer: EDWARD AKOL</b>			
<b>Programme Outcome: Improved accountability, transparency, and compliance with laws and regulations in the public sector</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			
<b>Programme Outcome Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q2</b>
Level of compliance with public financial management laws and regulations	Percentage	60%	0%
<b>Programme Outcome: Improved quality of audit reports contributing to value for money in the use of Public resources</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			
<b>Programme Outcome Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q2</b>
Proportion of external audit report recommendations implemented	Percentage	60%	0%
Level of compliance with the audit ISSAIs	Percentage	65%	0%
<b>Programme : 16 Value for Money and Specialised Audits</b>			
<b>Responsible Officer: STEPHEN KATEREGGA</b>			
<b>Programme Outcome: Effective public service delivery systems and instrumental, causative forensic investigations</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			

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Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Number of Judicial and Administrative actions resulting from audits	Number	5	0
Number of policy changes and Administrative Instructions resulting from OAG reports	Number	2	0
<b>Programme : 17 Support to Audit services</b>			
<b>Responsible Officer: MAXWELL POUL OGENTHO</b>			
<b>Programme Outcome: A high performing and efficient model institution</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Value for money in the management of public resources			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Percentage of Corporate Strategy implemented	Percentage	20%	0%
Level of OAG compliance with ISSAI's using INTOSAI Performance Measurement Framework	Rate	2.5	0%
Level of implementation of Internal and External Audit Recommendations	Percentage	88%	85%
Increased Audit coverage as a result of operational efficiency	Ratio	300	0

**Table V2.2: Key Vote Output Indicators\***

<b>Programme : 15 Financial Audits</b>			
<b>Sub Programme : 02 Central Government One</b>			
<b>KeyOutPut : 01 Financial Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	53.04%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	87%	97.03%
Number of reviews and updates to audit manuals/guidelines	Number	2	0
<b>Sub Programme : 03 Central Government Two</b>			

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<b>KeyOutputPut : 01 Financial Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	84.21%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	88%	97.03%
Number of reviews and updates to audit manuals/guidelines	Number	1	0
<b>Sub Programme : 04 Local Authorities</b>			
<b>KeyOutputPut : 01 Financial Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Percentage of impact-oriented financial audit reports (MDAs, Statutory Bodies, Local Governments)	Number	20	0
Percentage of planned financial audits (MDAs, Statutory Authorities, Projects, PSAs and Local Governments) undertaken.	Percentage	100%	56.14%
Percentage of unqualified audit reports (MDAs, Statutory Bodies, Local Governments)	Percentage	90%	88%
<b>Programme : 16 Value for Money and Specialised Audits</b>			
<b>Sub Programme : 05 Value for Money and Specialised Audits</b>			
<b>KeyOutputPut : 01 Value for Money Audits</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q2
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	0%
Percentage of audit reports resulting in policy changes/administrative instructions	Percentage	2%	0%
<b>Sub Programme : 06 Forensic Investigations and Special Audits</b>			

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<b>KeyOutPut : 01 Value for Money Audits</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q2</b>
Percentage of planned Value for Money and Specialised audits (VFM studies, Forensic Investigations, Special Audits, PPP Audits, Engineering/Public works audits, Gender and Environment audits, Regional audits) undertaken.	Percentage	100%	12.35%
Percentage of specified forensic investigations resulting in successful prosecutions	Percentage	15%	0%
<b>Programme : 17 Support to Audit services</b>			
<b>Sub Programme : 01 Headquarters</b>			
<b>KeyOutPut : 01 Policy, Planning and Strategic Management</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q2</b>
Level of alignment of operational plans	Percentage	100%	0%
Percentage of staff appropriately accommodated	Percentage	100%	0%
Number of procurements and disposals carried out	Number	150	125
Percentage of planned draft legal amendments proposed and presented	Percentage	100%	0%
<b>Sub Programme : 1690 Retooling of Office of the Auditor General</b>			
<b>KeyOutPut : 75 Purchase of Motor Vehicles and Other Transport Equipment</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q2</b>
Proportion of vehicles and motorcycles in good condition	Ratio	60	48

### Performance highlights for the Quarter

As at the end of Q2, audit reports had been produced for the following:

70 MDAs  
 86 Statutory Corporations  
 94 projects  
 134 DLGs  
 41 Municipal Councils  
 360 schools  
 681 Lower local governments

In addition, the office finalized and approved a new OAG Strategic Plan for the period 2020 - 2025.  
 With support of KfW through REAP, Arua Branch office construction was also completed and site handover was held in December 2020.  
 The IMIS Procurement was finalized and the first 2 phases of the project are underway.  
 The External Audit of the OAG for FY 2019/20 was also undertaken.

### V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<b>Program 1415 Financial Audits</b>	<b>23.90</b>	<b>11.90</b>	<b>9.14</b>	<b>49.8%</b>	<b>38.3%</b>	<b>76.8%</b>
<i>Class: Outputs Provided</i>	<i>23.90</i>	<i>11.90</i>	<i>9.14</i>	<i>49.8%</i>	<i>38.3%</i>	<i>76.8%</i>
141501 Financial Audits	23.90	11.90	9.14	49.8%	38.3%	76.8%
<b>Program 1416 Value for Money and Specialised Audits</b>	<b>8.60</b>	<b>4.18</b>	<b>3.42</b>	<b>48.6%</b>	<b>39.8%</b>	<b>82.0%</b>
<i>Class: Outputs Provided</i>	<i>8.60</i>	<i>4.18</i>	<i>3.42</i>	<i>48.6%</i>	<i>39.8%</i>	<i>82.0%</i>
141601 Value for Money Audits	8.60	4.18	3.42	48.6%	39.8%	82.0%
<b>Program 1417 Support to Audit services</b>	<b>36.25</b>	<b>18.68</b>	<b>15.56</b>	<b>51.5%</b>	<b>42.9%</b>	<b>83.3%</b>
<i>Class: Outputs Provided</i>	<i>33.20</i>	<i>17.20</i>	<i>14.69</i>	<i>51.8%</i>	<i>44.2%</i>	<i>85.4%</i>
141701 Policy, Planning and Strategic Management	33.20	17.20	14.69	51.8%	44.2%	85.4%
<i>Class: Capital Purchases</i>	<i>3.05</i>	<i>1.48</i>	<i>0.87</i>	<i>48.4%</i>	<i>28.5%</i>	<i>58.9%</i>
141772 Government Buildings and Administrative Infrastructure	0.60	0.60	0.46	100.0%	76.1%	76.1%
141775 Purchase of Motor Vehicles and Other Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%
141776 Purchase of Office and ICT Equipment, including Software	1.60	0.80	0.41	49.7%	25.6%	51.5%
141778 Purchase of Office and Residential Furniture and Fittings	0.20	0.08	0.00	40.0%	1.3%	3.1%
<b>Total for Vote</b>	<b>68.75</b>	<b>34.76</b>	<b>28.12</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>

Table V3.2: 2020/21 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
<i>Class: Outputs Provided</i>	<i>65.70</i>	<i>33.28</i>	<i>27.26</i>	<i>50.7%</i>	<i>41.5%</i>	<i>81.9%</i>
211103 Allowances (Inc. Casuals, Temporary)	6.97	4.35	3.68	62.5%	52.8%	84.5%
211104 Statutory salaries	28.86	14.16	13.55	49.1%	47.0%	95.7%
212101 Social Security Contributions	3.27	1.63	1.15	50.0%	35.3%	70.5%
212102 Pension for General Civil Service	0.82	0.41	0.31	50.0%	37.5%	75.0%
213001 Medical expenses (To employees)	1.41	1.41	1.31	100.0%	92.6%	92.6%
213002 Incapacity, death benefits and funeral expenses	0.06	0.03	0.03	50.0%	46.7%	93.4%
213004 Gratuity Expenses	1.55	1.55	1.54	100.0%	99.5%	99.5%
221001 Advertising and Public Relations	0.19	0.10	0.04	50.0%	21.8%	43.6%
221002 Workshops and Seminars	1.00	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	1.13	0.73	0.19	64.4%	16.3%	25.4%
221004 Recruitment Expenses	0.08	0.06	0.05	66.7%	64.1%	96.1%
221007 Books, Periodicals & Newspapers	0.09	0.04	0.03	50.0%	35.3%	70.5%
221008 Computer supplies and Information Technology (IT)	0.81	0.54	0.29	66.7%	35.8%	53.6%
221009 Welfare and Entertainment	1.03	0.34	0.30	33.3%	28.9%	86.7%



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221011 Printing, Stationery, Photocopying and Binding	0.62	0.31	0.26	50.0%	41.6%	83.1%
221012 Small Office Equipment	0.10	0.05	0.02	50.0%	19.1%	38.2%
221016 IFMS Recurrent costs	0.07	0.04	0.04	50.0%	49.8%	99.5%
221017 Subscriptions	0.23	0.12	0.01	50.0%	5.7%	11.3%
222001 Telecommunications	0.46	0.23	0.19	50.0%	42.2%	84.4%
223002 Rates	0.12	0.12	0.12	100.0%	100.0%	100.0%
223004 Guard and Security services	0.42	0.21	0.21	50.0%	49.7%	99.4%
223005 Electricity	0.54	0.27	0.27	50.0%	50.0%	100.0%
223006 Water	0.24	0.12	0.12	50.0%	50.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.12	0.06	0.02	50.0%	19.6%	39.2%
224004 Cleaning and Sanitation	0.48	0.24	0.13	50.0%	27.1%	54.3%
225001 Consultancy Services- Short term	4.39	2.25	0.77	51.3%	17.5%	34.1%
227001 Travel inland	4.39	2.57	1.59	58.5%	36.3%	62.1%
227002 Travel abroad	3.55	0.00	0.00	0.0%	0.0%	0.0%
227003 Carriage, Haulage, Freight and transport hire	0.04	0.02	0.02	50.0%	45.0%	90.0%
227004 Fuel, Lubricants and Oils	0.97	0.48	0.47	50.0%	48.8%	97.7%
228001 Maintenance - Civil	0.24	0.12	0.04	50.0%	18.2%	36.5%
228002 Maintenance - Vehicles	0.90	0.45	0.36	50.0%	39.8%	79.5%
228003 Maintenance – Machinery, Equipment & Furniture	0.55	0.27	0.15	50.0%	26.7%	53.5%
<b>Class: Capital Purchases</b>	<b>3.05</b>	<b>1.48</b>	<b>0.87</b>	<b>48.4%</b>	<b>28.5%</b>	<b>58.9%</b>
312101 Non-Residential Buildings	0.60	0.60	0.46	100.0%	76.1%	76.1%
312201 Transport Equipment	0.65	0.00	0.00	0.0%	0.0%	0.0%
312202 Machinery and Equipment	1.60	0.80	0.41	49.7%	25.6%	51.5%
312203 Furniture & Fixtures	0.20	0.08	0.00	40.0%	1.3%	3.1%
<b>Total for Vote</b>	<b>68.75</b>	<b>34.76</b>	<b>28.12</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<b>% GoU Budget Released</b>	<b>% GoU Budget Spent</b>	<b>%GoU Releases Spent</b>
<b>Program 1415 Financial Audits</b>	<b>23.90</b>	<b>11.90</b>	<b>9.14</b>	<b>49.8%</b>	<b>38.3%</b>	<b>76.8%</b>
<i>Recurrent SubProgrammes</i>						
02 Central Government One	5.06	2.40	1.73	47.5%	34.2%	72.0%
03 Central Government Two	5.26	2.47	2.15	47.0%	40.8%	86.9%
04 Local Authorities	13.58	7.03	5.27	51.8%	38.8%	74.9%
<b>Program 1416 Value for Money and Specialised Audits</b>	<b>8.60</b>	<b>4.18</b>	<b>3.42</b>	<b>48.6%</b>	<b>39.8%</b>	<b>82.0%</b>
<i>Recurrent SubProgrammes</i>						
05 Value for Money and Specialised Audits	4.62	2.31	1.80	50.0%	39.0%	78.1%
06 Forensic Investigations and Special Audits	3.98	1.87	1.62	47.0%	40.8%	86.7%
<b>Program 1417 Support to Audit services</b>	<b>36.25</b>	<b>18.68</b>	<b>15.56</b>	<b>51.5%</b>	<b>42.9%</b>	<b>83.3%</b>
<i>Recurrent SubProgrammes</i>						

# Vote:131

 Auditor General

## QUARTER 2: Highlights of Vote Performance

01 Headquarters	33.20	17.20	14.69	51.8%	44.2%	85.4%
<i>Development Projects</i>						
1690 Retooling of Office of the Auditor General	3.05	1.48	0.87	48.4%	28.5%	58.9%
<b>Total for Vote</b>	<b>68.75</b>	<b>34.76</b>	<b>28.12</b>	<b>50.6%</b>	<b>40.9%</b>	<b>80.9%</b>

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

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Released</b>	<b>Spent</b>	<b>% Budget Released</b>	<b>% Budget Spent</b>	<b>% Releases Spent</b>
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# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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### Program: 15 Financial Audits

#### Recurrent Programmes

#### Subprogram: 02 Central Government One

#### Outputs Provided

#### Output: 01 Financial Audits

		Item	Spent
54 MDAs Audited and reports produced	Audit reports for 18 MDAs produced and approved	211103 Allowances (Inc. Casuals, Temporary)	86,019
31 Statutory Authorities audited and report produced	Audit reports for 23 Statutory authorities produced and approved	211104 Statutory salaries	1,505,421
24 Projects audited and reports produced	Audit report for 20 projects produced and approved	221003 Staff Training	195
3 Special Audits conducted and reports produced	5 Special audit reports produced pending approval and issuance	227001 Travel inland	136,561
3 Value For Money Audits reports produced	Management letters for 18 MDAs prepared and approved		
	Management letters for 23 Statutory authorities prepared and approved		
	Management letters for 20 projects prepared and approved		
	Management letters for 8 special audits prepared and approved		
	3 VFM Pre-study reports produced and approved		
	12 Special Audit plans prepared and approved		
	Audit reports produced and approved for 243 Lower local governments		
	Gratuity for 4 staff paid		
	6 months' Salary for 61 staff paid		

#### Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit; the travel ban which halted audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits.

<b>Total</b>	<b>1,728,196</b>
Wage Recurrent	1,505,421
Non Wage Recurrent	222,775
AIA	0
<b>Total For SubProgramme</b>	<b>1,728,196</b>
Wage Recurrent	1,505,421
Non Wage Recurrent	222,775
AIA	0

#### Recurrent Programmes

#### Subprogram: 03 Central Government Two

#### Outputs Provided

#### Output: 01 Financial Audits

# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
<ul style="list-style-type: none"> <li>• 24 MDAs Audited and reports Produced</li> <li>• 31 Statutory Authorities audited and reports produced</li> <li>• 61 Projects audited and reports produced</li> <li>• 3 Value For Money Audits undertaken</li> <li>• 4 PSAs audited and reports Produced</li> <li>• 10 special audit reports produced</li> </ul>	Audit reports for 23 MDAs produced and approved Audit reports for 30 statutory authorities produced and approved Audit reports for 59 projects produced and approved Management letters for 23 MDAs prepared and approved Management letters for 30 Statutory Authorities prepared and approved Management letters for 59 projects prepared and approved Management letters for 1 Special audit prepared and approved Pre-study reports for the 2 VFM audits produced and approved 2 VFM Main studies conducted 2 Special Audit plans prepared and approved 6 months' Salaries for 59 staff paid Gratuity for 4 staff paid	<b>Item</b> 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 225001 Consultancy Services- Short term 227001 Travel inland	<b>Spent</b> 45,575 2,026,740 17,967 56,024

### Reasons for Variation in performance

Owing to Covid 19 related operational disruptions, audit activities were delayed and therefore some audits remained in progress as at the time of reporting. In addition, budget cuts on consumptive items critical to audit activities led to the deferment of audits.

<b>Total</b>	<b>2,146,307</b>
Wage Recurrent	2,026,740
Non Wage Recurrent	119,567
AIA	0
<b>Total For SubProgramme</b>	<b>2,146,307</b>
Wage Recurrent	2,026,740
Non Wage Recurrent	119,567
AIA	0

### Recurrent Programmes

#### Subprogram: 04 Local Authorities

#### Outputs Provided

#### Output: 01 Financial Audits

# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for 134 districts, 41 Municipal Councils, 14 Regional Referral hospitals, 124 Divisions, 265 Town Councils, 22 special audits and 1423 Lower local governments.	APMs for 134 districts produced and approved APMs for 41 MCs produced and approved Management Letters for 134 districts produced Management letters for 41 Municipal Councils produced Management letters for 14 Regional Referral Hospitals produced Management letters for 17 Special audits produced Management letters for 439 sub – counties produced and approved Management letters produced for 360 schools and tertiary institutions Audit reports for 134 districts produced and approved Audit reports for 41 Municipal Councils produced and approved Audit reports for 14 Regional Referral Hospitals produced Audit reports produced for 439 Sub – counties Audit reports produced for 360 schools and tertiary institutions 12 Special Audit reports produced pending approval and issuance Gratuity paid for 7 staff 6 months' Salary for 168 Staff paid	<b>Item</b> 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	<b>Spent</b> 410,115 4,277,347 28,753 65,000 487,764

### Reasons for Variation in performance

Performance variation is attributed to operational disruptions associated with Covid 19 and budget cuts on consumptive items critical to audit activities. This led to delays and deferment of activities. All on - going activities shall be finalized in subsequent quarters.

<b>Total</b>	<b>5,268,979</b>
Wage Recurrent	4,277,347
Non Wage Recurrent	991,632
AIA	0
<b>Total For SubProgramme</b>	<b>5,268,979</b>
Wage Recurrent	4,277,347
Non Wage Recurrent	991,632
AIA	0

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

#### Recurrent Programmes

### Subprogram: 05 Value for Money and Specialised Audits

#### Outputs Provided

### Output: 01 Value for Money Audits

# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Audit reports produced for 15 MDAs, 12 Statutory Corporations, 19 projects, 14 VFM Audits, 11 Special Audits and 12 Public Works Audits on 371 Projects.	4 MDA audit reports produced Audit reports for 2 Statutory Authorities produced Audit reports for 2 projects produced Management letters for 4 MDAs prepared and approved Management letters for 3 Statutory Authorities prepared and approved Management letters for 2 projects prepared and approved Management letters for 2 special audits produced and approved 4 VFM Pre- study audit Plans produced and approved 3 VFM main studies conducted and draft reports produced 6 special audit plans prepared and approved 4 Public works/Engineering Audit management letters produced and approved 6 Public works/Engineering Audit plans produced and approved 6 months' salary for 48 staff paid Gratuity for 5 staff paid	<b>Item</b> 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	<b>Spent</b> 139,706 1,267,359 35,299 67,464 294,698

### Reasons for Variation in performance

The reported performance variation is due to operational disruptions associated with the Covid 19 pandemic as well as budget cuts experienced in the first quarter which reduced resources available to conduct audits.

<b>Total</b>	<b>1,804,525</b>
Wage Recurrent	1,267,359
Non Wage Recurrent	537,166
AIA	0
<b>Total For SubProgramme</b>	<b>1,804,525</b>
Wage Recurrent	1,267,359
Non Wage Recurrent	537,166
AIA	0

### Recurrent Programmes

#### Subprogram: 06 Forensic Investigations and Special Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Audit reports produced for: 30 MDAs, 33 Statutory Corporations, 1 VFM Study, 11 projects, 20 Forensic Investigations and 6 IT Audits.	11 MDA Audit reports produced and approved Audit reports for 31 statutory authorities produced and approved 13 project audit reports produced and approved Management letters for 11 MDA Audits produced Management letter for 31 Statutory Authorities prepared and approved Management letters for 13 project audits produced and approved Management letters for 2 IT Audits produced 4 Special Audit Plans produced and approved 3 Forensic Investigation management letters produced and approved 1 VFM Pre – study report produced 6 months' Salary for 49 staff paid	<b>Item</b> 211103 Allowances (Inc. Casuals, Temporary) 211104 Statutory salaries 221003 Staff Training 225001 Consultancy Services- Short term 227001 Travel inland	<b>Spent</b> 19,983 1,415,252 35,270 115,673 33,801

### Reasons for Variation in performance

The reported under performance is as a result of operational disruptions arising Covid 19 in addition to budget cuts on budget items utilized in conducting audits. This led to delays and deferment of activities. All on - going activities shall be completed in subsequent quarters.

<b>Total</b>	<b>1,619,978</b>
Wage Recurrent	1,415,252
Non Wage Recurrent	204,726
AIA	0
<b>Total For SubProgramme</b>	<b>1,619,978</b>
Wage Recurrent	1,415,252
Non Wage Recurrent	204,726
AIA	0

### Program: 17 Support to Audit services

#### Recurrent Programmes

#### Subprogram: 01 Headquarters

#### Outputs Provided

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

Enhanced institutional performance	OAG Strategic Plan 2020 – 2025 finalized	<b>Item</b>	<b>Spent</b>
Model Institutional Governance	Phase 1 of IMIS Project estimated at 20%	211103 Allowances (Inc. Casuals, Temporary)	2,977,852
Effective stakeholder engagement	Report on External Audit of OAG for FY 2019/20 submitted	211104 Statutory salaries	3,056,981
Prudent Financial and Human Resource Management	Financial Statements for FY ended 30th June 2020 produced	212101 Social Security Contributions	1,152,496
Efficient Technical and logistical support to audit services	BFP for FY 2021/22 produced	212102 Pension for General Civil Service	308,599
Robust Internal Controls	Internal Audit and Budget Progress reports produced	213001 Medical expenses (To employees)	1,305,369
Timely Statutory	Routine service and maintenance of ACs,	213002 Incapacity, death benefits and funeral expenses	26,167

# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

lifts, generators and installations at Audit House and branch offices	213004 Gratuity Expenses	1,542,083
Completion of staff quarters in Moroto branch estimated at 95%	221001 Advertising and Public Relations	41,807
Arua branch office constructed and handed over	221003 Staff Training	85,796
Extraction system at Audit House upgraded	221004 Recruitment Expenses	53,823
6 Monthly payroll verification reports produced	221007 Books, Periodicals & Newspapers	30,770
6 months utility bills paid	221008 Computer supplies and Information Technology (IT)	290,434
13 Contracts Committee and 55 Evaluation Committee (27 Outsourcing) meetings held	221009 Welfare and Entertainment	296,522
PPDA Plan and Prequalification list for 2020/2021 submitted	221011 Printing, Stationery, Photocopying and Binding	258,920
6 monthly PPDA reports produced	221012 Small Office Equipment	19,087
All transport equipment, ICT equipment and ICT services maintained	221016 IFMS Recurrent costs	35,830
74 audit reports uploaded; 260 proof read; 277 archived and 2788 reproduced	221017 Subscriptions	13,165
43 stakeholder engagements held	222001 Telecommunications	193,414
3 VFM Videos produced and disseminated	223002 Rates	120,000
10 VFM reports summarized and 5000 report fliers produced	223004 Guard and Security services	209,511
OAG COVID 19 management Strategy approved	223005 Electricity	272,423
6 months subscription for adverts, newspapers and to international bodies paid	223006 Water	119,198
1000 Diaries and calendars procured, distributed to staff	223007 Other Utilities- (fuel, gas, firewood, charcoal)	23,520
1 CSR Activity undertaken	224004 Cleaning and Sanitation	129,122
Resource center upgraded	225001 Consultancy Services- Short term	502,211
54 audit pre - issuance review reports produced	227001 Travel inland	585,421
Report on status of QA recommendations produced	227003 Carriage, Haulage, Freight and transport hire	18,000
Technical support provided to ICPAU	227004 Fuel, Lubricants and Oils	471,646
3 sensitization workshops held with the Accountability, Finance and budget committees of Parliament	228001 Maintenance - Civil	44,623
Technical support given to Oversight Committees of Parliament during 47 sessions through Minutes, feedback (1) and Audit verification reports (4) and briefs on audit reports (31)	228002 Maintenance - Vehicles	356,399
Salaries, pension and NSSF contributions paid	228003 Maintenance – Machinery, Equipment & Furniture	146,608
Staff Insurance schemes managed		
Staff trainings undertaken		
6 staff promoted and 4 recruited		
221 staff appraised		
AG represented in 5 court cases		
16 contracts and 1 policy reviewed by the legal unit		
25 legal opinions for the OAG prepared		

### Reasons for Variation in performance



# Vote:131 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Observed performance variation is due to Covid 19 related disruptions which left several activities in progress as at the time of reporting.

<b>Total</b>	<b>14,687,795</b>
Wage Recurrent	3,056,981
Non Wage Recurrent	11,630,814
AIA	0
<b>Total For SubProgramme</b>	<b>14,687,795</b>
Wage Recurrent	3,056,981
Non Wage Recurrent	11,630,814
AIA	0

### Development Projects

#### Project: 1690 Retooling of Office of the Auditor General

##### Capital Purchases

#### Output: 72 Government Buildings and Administrative Infrastructure

	Item	Spent
Boundary wall constructed for Masaka branch office	Works on Basement Extraction system at Audit House completed. 312101 Non-Residential Buildings	456,703
Design and supervision consultant for construction of Off-site facility procured.	Construction of staff quarters in Moroto nearing completion.	

#### Reasons for Variation in performance

Due to Covid 19 and under release of funds in FY 2019/20, works in progress spilled over into FY 2020/21 and the focus has been on concluding these on - going works

<b>Total</b>	<b>456,703</b>
GoU Development	456,703
External Financing	0
AIA	0

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

	Item	Spent
Annual purchase and renewal of TeamMate licenses and Security certificates	TeamMate Licenses procured and renewed. 312202 Machinery and Equipment	409,098
Procurement of 75 laptops and Data center equipment.	Procurement of 40 laptops commenced with payment and delivery expected in Q3.  Technical specifications for assorted ICT equipment developed	

#### Reasons for Variation in performance

Procurement delays are due to non realization of cash flow projections in Q2 and Q2.

<b>Total</b>	<b>409,098</b>
GoU Development	409,098
External Financing	0
AIA	0

#### Output: 78 Purchase of Office and Residential Furniture and Fittings

# Vote:131

 Auditor General

## QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
3 lots of furniture procured	Needs assessment undertaken	<b>Item</b>	<b>Spent</b>
	Furniture specifications developed.	312203 Furniture & Fixtures	2,500

### Reasons for Variation in performance

Variation is attributed to procedural delays in conducting the procurement process.

	<b>Total</b>	<b>2,500</b>
	GoU Development	2,500
	External Financing	0
	AIA	0
	<b>Total For SubProgramme</b>	<b>868,302</b>
	GoU Development	868,302
	External Financing	0
	AIA	0
	<b>GRAND TOTAL</b>	<b>28,124,080</b>
	Wage Recurrent	13,549,098
	Non Wage Recurrent	13,706,680
	GoU Development	868,302
	External Financing	0
	AIA	0

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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### Program: 15 Financial Audits

#### Recurrent Programmes

#### Subprogram: 02 Central Government One

#### Outputs Provided

#### Output: 01 Financial Audits

		Item	Spent
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	Audit reports for 18 MDAs produced and approved	211103 Allowances (Inc. Casuals, Temporary)	20,218
Audit reports for 18 MDAs produced	Audit reports for 20 Statutory authorities produced and approved	211104 Statutory salaries	532,954
Audit reports for 27 Statutory Authorities produced	Audit report for 19 projects produced and approved	221003 Staff Training	195
Audit reports for 19 projects produced	Management letters for 9 MDAs prepared and approved	227001 Travel inland	46,615
3 VFM Main studies undertaken and reports produced	Management letters for 20 Statutory authorities prepared and approved		
3 Special Audit reports produced and approved	Management letters for 9 projects prepared and approved		
Management letters for 9 MDAs prepared and approved	Gratuity for 4 staff paid		
Management letters for 17 Statutory Authorities prepared and approved	3 months' Salary for 61 staff paid		
Management letters for 9 projects prepared and approved			
Salary for 61 staff paid			
Gratuity for 4 staff paid			

#### Reasons for Variation in performance

Variation in performance is attributed to Covid - 19 related disruptions in audit; the travel ban which halted audit of missions abroad as well as budget cuts on consumptive items which reduced resources available to conduct audits.

<b>Total</b>	<b>599,982</b>
Wage Recurrent	532,954
Non Wage Recurrent	67,028
AIA	0
<b>Total For SubProgramme</b>	<b>599,982</b>
Wage Recurrent	532,954
Non Wage Recurrent	67,028
AIA	0

#### Recurrent Programmes

#### Subprogram: 03 Central Government Two

#### Outputs Provided

#### Output: 01 Financial Audits

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	Audit reports for 23 MDAs produced and approved	<b>Item</b>	<b>Spent</b>
Audit reports for 24 MDAs produced	Audit reports for 29 statutory authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	3,246
Audit reports for 30 Statutory Authorities produced	Audit reports for 59 projects produced and approved	211104 Statutory salaries	1,021,294
Audit reports for 61 projects produced	Management letters for 23 MDAs prepared and approved	225001 Consultancy Services- Short term	17,967
Audit reports for 4 PSAs produced	Management letters for 29 Statutory Authorities prepared and approved	227001 Travel inland	5,014
Main study reports for 3 VFM audits produced	Management letters for 59 projects prepared and approved		
5 special Audit reports produced	2 VFM Main studies conducted		
Management letters for 24 MDAs prepared and approved	3 months Salaries for 59 staff paid		
Management letters for 30 Statutory Authorities prepared and approved			
Management letters for 61 projects prepared and approved			
Management letters for 4 PSAs produced			
5 special audit management letters produced and approved			
3 special audit plans produced			
Salary for 59 staff paid			

### Reasons for Variation in performance

Owing to Covid 19 related operational disruptions, audit activities were delayed and therefore some audits remained in progress as at the time of reporting. In addition, budget cuts on consumptive items critical to audit activities led to the deferment of audits.

<b>Total</b>	<b>1,047,521</b>
Wage Recurrent	1,021,294
Non Wage Recurrent	26,227
AIA	0
<b>Total For SubProgramme</b>	<b>1,047,521</b>
Wage Recurrent	1,021,294
Non Wage Recurrent	26,227
AIA	0

### Recurrent Programmes

#### Subprogram: 04 Local Authorities

#### Outputs Provided

#### Output: 01 Financial Audits

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
APMs for 17 districts produced	APMs for 17 districts produced	<b>Item</b>	<b>Spent</b>
Management Letters for 17 districts produced	Management Letters for 17 districts produced	211103 Allowances (Inc. Casuals, Temporary)	136,570
Management letters for 27 Municipal Councils produced	Management letters for 27 Municipal Councils produced	211104 Statutory salaries	2,138,673
Management letters for 10 Regional Referral Hospitals produced	Management letters for 10 Regional Referral Hospitals produced	221003 Staff Training	28,753
Management letters for 17 Special audits produced	Management letters for 439 sub – counties produced and approved	225001 Consultancy Services- Short term	65,000
Audit reports for 134 districts produced and approved	Management letters produced for 360 schools and tertiary institutions	227001 Travel inland	101,541
Audit reports for 41 Municipal Councils produced and approved	Management letters for 10 Special audits produced		
Audit reports for 10 Regional Referral Hospitals produced	Audit reports for 134 districts produced and approved		
24 Special Audit reports produced and approved	Audit reports for 41 Municipal Councils produced and approved		
Salary for 168 Staff paid	Audit reports for 10 Regional Referral Hospitals produced		
Gratuity paid for 7 staff	Audit reports produced for 439 Sub – counties		
	Audit reports produced for 360 schools and tertiary institutions		
	12 Special Audit reports produced pending approval and issuance		
	Gratuity paid for 7 staff		
	3 months' Salary for 168 Staff paid		

### Reasons for Variation in performance

Performance variation is attributed to operational disruptions associated with Covid 19 and budget cuts on consumptive items critical to audit activities. This led to delays and deferment of activities. All on - going activities shall be finalized in subsequent quarters.

<b>Total</b>	<b>2,470,537</b>
Wage Recurrent	2,138,673
Non Wage Recurrent	331,864
AIA	0
<b>Total For SubProgramme</b>	<b>2,470,537</b>
Wage Recurrent	2,138,673
Non Wage Recurrent	331,864
AIA	0

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

#### Recurrent Programmes

### Subprogram: 05 Value for Money and Specialised Audits

#### Outputs Provided

### Output: 01 Value for Money Audits

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2020 produced	4 MDA audit reports produced	<b>Item</b>	<b>Spent</b>
Audit reports for 14 MDAs produced	Audit reports for 2 Statutory Authorities produced	211103 Allowances (Inc. Casuals, Temporary)	42,664
Audit reports for 9 Statutory Authorities produced	Audit reports for 2 projects produced	211104 Statutory salaries	549,738
Audit reports for 6 projects produced	Management letters for 2 MDAs prepared and approved	221003 Staff Training	35,299
Main study reports for 5 VFM audits produced	2 VFM main studies conducted and draft reports produced	225001 Consultancy Services- Short term	67,464
6 Infrastructure Audit reports produced	4 Public works/Engineering Audit management letters produced and approved	227001 Travel inland	147,967
7 special audit reports produced	3 months' Salary for 48 staff paid		
4 VFM Main studies undertaken and draft reports produced	Gratuity for 5 staff paid		
Management letters for 12 MDAs prepared and approved			
Management letters for 6 Statutory Authorities prepared and approved			
Management letters for 4 projects prepared and approved			
5 special audit management letters produced			
Management letters produced for 6 infrastructure audits			
Salary for 48 staff paid			
Gratuity for 5 staff paid			

### Reasons for Variation in performance

The reported performance variation is due to operational disruptions associated with the Covid 19 pandemic as well as budget cuts experienced in the first quarter which reduced resources available to conduct audits.

<b>Total</b>	<b>843,132</b>
Wage Recurrent	549,738
Non Wage Recurrent	293,393
AIA	0
<b>Total For SubProgramme</b>	<b>843,132</b>
Wage Recurrent	549,738
Non Wage Recurrent	293,393
AIA	0

### Recurrent Programmes

#### Subprogram: 06 Forensic Investigations and Special Audits

##### Outputs Provided

##### Output: 01 Value for Money Audits

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	11 MDA Audit reports produced and approved	<b>Item</b>	<b>Spent</b>
Audit reports for 26 MDAs produced	Audit reports for 30 statutory authorities produced and approved	211103 Allowances (Inc. Casuals, Temporary)	11,734
Audit reports for 31 Statutory Authorities produced	13 project audit reports produced and approved	211104 Statutory salaries	843,142
Audit reports for 9 projects produced	Management letters for 11 MDA Audits produced	221003 Staff Training	16,881
10 Special Audit/forensic investigation reports produced	Management letter for 30 Statutory Authorities prepared and approved	225001 Consultancy Services- Short term	115,673
1 VFM main study conducted and report produced and approved	Management letters for 13 project audits produced and approved	227001 Travel inland	19,908
3 IT Audit reports produced	3 months' Salary for 49 staff paid		
Management letters for 26 MDAs prepared and approved	Gratuity for 4 staff paid		
Management letters for 31 Statutory Authorities prepared and approved			
Management letters for 9 projects prepared and approved			
Management letters for 7 special audits produced and approved			
Management letter for 1 IT Audit produced			
3 months' salary for 49 staff paid			
Gratuity for 4 staff paid			

### Reasons for Variation in performance

The reported under performance is as a result of operational disruptions arising Covid 19 in addition to budget cuts on budget items utilized in conducting audits. This led to delays and deferment of activities. All on - going activities shall be completed in subsequent quarters.

<b>Total</b>	<b>1,007,338</b>
Wage Recurrent	843,142
Non Wage Recurrent	164,196
AIA	0
<b>Total For SubProgramme</b>	<b>1,007,338</b>
Wage Recurrent	843,142
Non Wage Recurrent	164,196
AIA	0

### Program: 17 Support to Audit services

#### Recurrent Programmes

#### Subprogram: 01 Headquarters

#### Outputs Provided

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

OAG Strategic Plan 2020 – 2025 finalized and approved	OAG Strategic Plan 2020 – 2025 finalized and approved	Item	Spent
Annual Report of the AG for the financial year ended 30th June 2020 produced and submitted to Parliament	IMIS Project implementation on-going with phase one completion estimated at 20%	211103 Allowances (Inc. Casuals, Temporary)	1,718,385
Press conference on submission of the AG's report held	External Audit of the OAG for FY 2019/20 undertaken and report submitted	211104 Statutory salaries	1,667,089
Board of survey for FY ended 30th June	Budget Framework Paper for FY 2021/22	212101 Social Security Contributions	469,393
		212102 Pension for General Civil Service	155,627

# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

2020 held	produced	213001 Medical expenses (To employees)	41,853
Budget Framework Paper for FY 2021/22 produced	Internal Audit and GoU Progress reports for Q1 FY 2020/21 produced	213002 Incapacity, death benefits and funeral expenses	12,163
Q1 FY 2020/21 progress reports produced	Routine service and maintenance of ACs, lifts, generators and electrical installations at Audit House and branch offices	213004 Gratuity Expenses	1,542,083
Average market price data bank developed	Staff living quarters in Moroto branch office nearing completion estimated at 95%	221001 Advertising and Public Relations	20,448
3 months utility bills paid	Arua branch office reconstruction finalized and handed over	221003 Staff Training	60,269
Transport equipment maintained	Upgrades on Basement extraction system at Audit House undertaken	221004 Recruitment Expenses	34,057
8 Contracts Committee and 12 Evaluation Committee meetings held and minutes produced	3 Monthly payroll verification reports produced	221007 Books, Periodicals & Newspapers	8,962
3 monthly reports on Procurement & Disposal submitted to PPDA	3 months utility bills paid	221008 Computer supplies and Information Technology (IT)	90,464
1 Procurement advert published	7 Contracts Committee and 18 Evaluation Committee meetings held and minutes produced	221009 Welfare and Entertainment	137,010
System for tracking MoU performance developed	3 monthly reports on Procurement & Disposal produced	221011 Printing, Stationery, Photocopying and Binding	157,624
Maintenance of equipment, internet, data and CUG services	All transport equipment maintained	221012 Small Office Equipment	8,489
Site visits to Arua during DLP undertaken	Maintenance of ICT equipment, internet, data and CUG services	221016 IFMS Recurrent costs	17,900
Team Mate annual license renewed	3 months subscription for adverts and newspapers and to international bodies paid	221017 Subscriptions	5,000
Asset management strategy finalized and approved	1000 Diaries and calendars procured and distributed to staff	222001 Telecommunications	81,754
Outsourcing evaluation reports produced	1 Media engagement held	223002 Rates	10,131
Resource Centre equipped with knowledge material	1 CSR Activity undertaken	223004 Guard and Security services	104,157
OAG promotional materials procured	22 audit reports uploaded and archived; 260 proof read; and 150 reproduced	223005 Electricity	136,211
1 Information Flyer produced	202 Audit recommendations uploaded onto TeamMate Central	223006 Water	59,599
3 months subscription for adverts and newspapers and to international bodies paid	OAG Resource center upgraded with mobile shelves	223007 Other Utilities- (fuel, gas, firewood, charcoal)	7,840
Technical support provided to audit staff	Staff salaries, pension and 10% NSSF employer contribution paid	224004 Cleaning and Sanitation	58,018
15 quality assurance reports issued on pre-issuance reviews	Staff Insurance schemes managed	225001 Consultancy Services- Short term	97,064
Database on status of audit reports submitted to Parliament and recommendations adopted updated	Staff trainings undertaken	227001 Travel inland	328,882
Technical support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	4 staff recruited to fill vacant positions	227003 Carriage, Haulage, Freight and transport hire	11,800
Report on recommendations emanating from AG's report adopted by Parliament produced	54 audit pre - issuance review reports produced	227004 Fuel, Lubricants and Oils	230,235
2 special investigation reports by Internal Audit produced	Report on Follow up of QA Review recommendations produced	228001 Maintenance - Civil	11,219
CSR activities implemented	TeamMate audit software reviewed pending optimisation	228002 Maintenance - Vehicles	219,549
OAG Website re-developed and rolled out	Technical support provided to ICPAU	228003 Maintenance – Machinery, Equipment & Furniture	56,377
Legal briefs for the OAG prepared	11 Internal audit Management Advisory reports provided		
Contracts drafted and reviewed for the OAG	AG represented in 1 court case		
OAG represented in courts of law and other legal forums	6 contracts drafted and reviewed by the legal unit		
Staff salaries and 10% NSSF contribution paid	15 legal opinions for the AG and OAG prepared		
HR policy revised	Status report on OAG policies produced		
Health and Group life Insurance schemes managed			
Staff prepared for retirement			

### Reasons for Variation in performance



# Vote:131 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Observed performance variation is due to Covid 19 related disruptions which left several activities in progress as at the time of reporting.

<b>Total</b>	<b>7,559,651</b>
Wage Recurrent	1,667,089
Non Wage Recurrent	5,892,562
AIA	0
<b>Total For SubProgramme</b>	<b>7,559,651</b>
Wage Recurrent	1,667,089
Non Wage Recurrent	5,892,562
AIA	0

### Development Projects

#### Project: 1690 Retooling of Office of the Auditor General

##### Capital Purchases

#### Output: 72 Government Buildings and Administrative Infrastructure

Completion of pending payments.	Works on Basement Extraction system at Audit House completed.	Item	Spent
	Construction of staff quarters in Moroto branch office nearing completion.		

#### Reasons for Variation in performance

Due to Covid 19 and under release of funds in FY 2019/20, works in progress spilled over into FY 2020/21 and the focus has been on concluding these on - going works

<b>Total</b>	<b>0</b>
GoU Development	0
External Financing	0
AIA	0

#### Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Procurement process for 2 new vehicles completed.	Specifications developed but procurement process yet to commence subject to availability of funds	Item	Spent
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#### Reasons for Variation in performance

Funds not released therefore procurement is yet to get underway.

<b>Total</b>	<b>0</b>
GoU Development	0
External Financing	0
AIA	0

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

1 lot of assorted ICT equipment procured and delivered	TeamMate Licenses procured and renewed.	Item	Spent
Annual purchase and renewal of TeamMate licenses undertaken	Procurement of 40 laptops commenced with payment and delivery expected in Q3.	312202 Machinery and Equipment	409,098
Procurement process for 40 laptops completed.			

# Vote:131

 Auditor General

## QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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### Reasons for Variation in performance

Procurement delays are due to non realization of cash flow projections in Q2 and Q2.

<b>Total</b>	<b>409,098</b>
GoU Development	409,098
External Financing	0
AIA	0

### Output: 78 Purchase of Office and Residential Furniture and Fittings

1 Lot of furniture procured and delivered. Furniture specifications developed.

Item	Spent
312203 Furniture & Fixtures	2,500

### Reasons for Variation in performance

Variation is attributed to procedural delays in conducting the procurement process.

<b>Total</b>	<b>2,500</b>
GoU Development	2,500
External Financing	0
AIA	0
<b>Total For SubProgramme</b>	<b>411,598</b>
GoU Development	411,598
External Financing	0
AIA	0

<b>GRAND TOTAL</b>	<b>13,939,759</b>
Wage Recurrent	6,752,890
Non Wage Recurrent	6,775,271
GoU Development	411,598
External Financing	0
AIA	0

# Vote:131 Auditor General

## QUARTER 3: Revised Workplan

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>		
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### Program: 15 Financial Audits

#### Recurrent Programmes

### Subprogram: 02 Central Government One

#### Outputs Provided

#### Output: 01 Financial Audits

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	211103 Allowances (Inc. Casuals, Temporary)	50,669	0	50,669
Audit reports for 7 Statutory Authorities produced	211104 Statutory salaries	439,513	0	439,513
Audit reports for 4 projects produced	221003 Staff Training	56,558	0	56,558
3 VFM Main studies undertaken and reports produced	227001 Travel inland	124,712	0	124,712
8 Special Audit reports produced and approved				
Management letters for 7 Statutory Authorities prepared and approved	<b>Total</b>	<b>671,451</b>	<b>0</b>	<b>671,451</b>
Management letters for 4 projects prepared and approved	<b>Wage Recurrent</b>	<b>439,513</b>	<b>0</b>	<b>439,513</b>
Risk profiling for 54 MDAs carried out	<b>Non Wage Recurrent</b>	<b>231,939</b>	<b>0</b>	<b>231,939</b>
Risk profiling for 31 Statutory Authorities carried out	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>
Risk profiling for 24 projects carried out				
Risk profiling for 3 special audits undertaken				
Audit area justification papers for 3 VFM audits produced				
Salary for 61 staff paid				

### Subprogram: 03 Central Government Two

#### Outputs Provided

#### Output: 01 Financial Audits

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2020 produced	211103 Allowances (Inc. Casuals, Temporary)	103,614	0	103,614
Audit report for 1 MDA produced	221003 Staff Training	35,470	0	35,470
Audit report for 1 Statutory Authority produced	225001 Consultancy Services- Short term	44,382	0	44,382
Audit reports for 2 projects produced	227001 Travel inland	140,367	0	140,367
Audit reports for 4 PSAs produced				
Main study reports for 3 VFM audits produced	<b>Total</b>	<b>323,834</b>	<b>0</b>	<b>323,834</b>
5 special Audit reports produced	<b>Wage Recurrent</b>	<b>0</b>	<b>0</b>	<b>0</b>
Management letters for 1 MDA prepared and approved	<b>Non Wage Recurrent</b>	<b>323,834</b>	<b>0</b>	<b>323,834</b>
Management letters for 1 Statutory Authority prepared and approved	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>
Management letters for 2 projects prepared and approved				
Management letters for 4 PSAs produced				
5 special audit management letters produced and approved				
3 special audit plans produced				
Risk profiling for 24 MDAs carried out				
Risk profiling for 31 Statutory Authorities carried out				
Risk profiling for 61 projects carried out				
Risk profiling for 4 PSAs undertaken				
Audit area justification papers for 3 VFM audits produced				
3 months' Salary for 59 staff paid				

# Vote:131 Auditor General

## QUARTER 3: Revised Workplan

### Subprogram: 04 Local Authorities

#### Outputs Provided

#### Output: 01 Financial Audits

	Item	Balance b/f	New Funds	Total
APMs for 983 LLGs produced				
APMs for 124 divisions produced	211103 Allowances (Inc. Casuals, Temporary)	74,100	0	74,100
APMs for 360 schools and tertiary institutions produced	221003 Staff Training	6,717	0	6,717
Management letters for 983 LLGs produced	225001 Consultancy Services- Short term	1,179,592	0	1,179,592
Management letters for 124 divisions produced	227001 Travel inland	502,071	0	502,071
Management letters for 180 schools and tertiary institutions produced	<b>Total</b>	<b>1,762,480</b>	<b>0</b>	<b>1,762,480</b>
Audit reports for 492 LLGs produced	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
Risk profiling for 134 DLGs, 10 Cities, 31 MCs and 14 Regional referral hospitals undertaken	<i>Non Wage Recurrent</i>	<i>1,762,480</i>	<i>0</i>	<i>1,762,480</i>
Salary for 168 Staff paid	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

#### Development Projects

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

#### Recurrent Programmes

### Subprogram: 05 Value for Money and Specialised Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Value for Money Audits for the FY ended 30th June 2020 produced				
Audit reports for 10 MDAs produced	211103 Allowances (Inc. Casuals, Temporary)	22,164	0	22,164
Audit reports for 6 Statutory Authorities produced	211104 Statutory salaries	167,882	0	167,882
Audit reports for 5 projects produced	221003 Staff Training	172	0	172
Main study reports for 5 VFM audits finalized and approved	225001 Consultancy Services- Short term	259,870	0	259,870
6 Infrastructure Audit reports produced	227001 Travel inland	56,442	0	56,442
7 special audit reports produced	<b>Total</b>	<b>506,530</b>	<b>0</b>	<b>506,530</b>
2 VFM Main studies undertaken and draft reports produced	<i>Wage Recurrent</i>	<i>167,882</i>	<i>0</i>	<i>167,882</i>
Management letters for 10 MDAs prepared and approved	<i>Non Wage Recurrent</i>	<i>338,648</i>	<i>0</i>	<i>338,648</i>
Management letters for 5 Statutory Authorities prepared and approved	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
Management letters for 5 projects prepared and approved				
6 special audit management letters produced				
Management letters produced for 2 infrastructure audits				
3 months' Salary for 48 staff paid				

# Vote:131 Auditor General

## QUARTER 3: Revised Workplan

### Subprogram: 06 Forensic Investigations and Special Audits

#### Outputs Provided

#### Output: 01 Value for Money Audits

	Item	Balance b/f	New Funds	Total
Annual Report of the Auditor General on Central Government and Statutory Corporations for the FY ended 30th June 2019 produced	211103 Allowances (Inc. Casuals, Temporary)	108,535	0	108,535
Audit reports for 15 MDAs produced	221003 Staff Training	201	0	201
Audit report for 1 Statutory Authority produced	225001 Consultancy Services- Short term	175	0	175
13 Special Audit/forensic investigation reports produced	227001 Travel inland	138,806	0	138,806
1 VFM main study conducted and report produced and approved				
4 IT Audit reports produced	<b>Total</b>	<b>247,717</b>	<b>0</b>	<b>247,717</b>
Management letters for 15 MDAs prepared and approved	<b>Wage Recurrent</b>	<b>0</b>	<b>0</b>	<b>0</b>
Management letters for 1 Statutory Authority prepared and approved	<b>Non Wage Recurrent</b>	<b>247,717</b>	<b>0</b>	<b>247,717</b>
Management letters for 10 special audits produced and approved	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>
Management letter for 2 IT Audits produced				
3 months' salary for 49 staff paid				

#### Development Projects

### Program: 17 Support to Audit services

#### Recurrent Programmes

# Vote:131 Auditor General

## QUARTER 3: Revised Workplan

### Subprogram: 01 Headquarters

#### Outputs Provided

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

	Item	Balance b/f	New Funds	Total
Annual Report of the AG for the financial year ended 30th June 2020 produced and submitted to Parliament	211103 Allowances (Inc. Casuals, Temporary)	315,645	0	315,645
Press conference on submission of the AG's report held	212101 Social Security Contributions	481,554	0	481,554
Site visits to Arua during DLP undertaken	212102 Pension for General Civil Service	102,694	0	102,694
Half-year Financial Statements for the period ended 31st December 2020 produced and submitted	213001 Medical expenses (To employees)	103,881	0	103,881
Ministerial Policy Statement and Work plans for 2021/22 produced	213002 Incapacity, death benefits and funeral expenses	1,841	0	1,841
Q2 2020/21 Progress reports produced	213004 Gratuity Expenses	8,507	0	8,507
3 months utility bills paid	221001 Advertising and Public Relations	54,127	0	54,127
Transport equipment maintained	221003 Staff Training	446,000	0	446,000
3 Contracts Committee and 6 Evaluation Committee meetings held and minutes produced	221004 Recruitment Expenses	2,184	0	2,184
3 monthly PPDA reports produced	221007 Books, Periodicals & Newspapers	12,845	0	12,845
1 Procurement advert published	221008 Computer supplies and Information Technology (IT)	251,032	0	251,032
Data base on audit recommendations developed	221009 Welfare and Entertainment	45,387	0	45,387
Internet and data services maintained	221011 Printing, Stationery, Photocopying and Binding	52,614	0	52,614
Framework for training and developing non-accounting staff developed	221012 Small Office Equipment	30,913	0	30,913
Staff appraisal process managed by HR Department	221016 IFMS Recurrent costs	170	0	170
3 months subscription for adverts and newspapers paid	221017 Subscriptions	103,317	0	103,317
10 quality assurance reports issued on post -issuance reviews	222001 Telecommunications	35,878	0	35,878
Database on status of audit reports submitted to Parliament and recommendations adopted updated	223004 Guard and Security services	1,197	0	1,197
Support provided to Oversight Committees of Parliament through Minutes, feedback and Audit verification reports and briefs on audit reports.	223007 Other Utilities- (fuel, gas, firewood, charcoal)	36,480	0	36,480
Report on recommendations emanating from AG's report adopted by oversight committees and the House produced	224004 Cleaning and Sanitation	108,878	0	108,878
2 special investigation reports by Internal Audit produced	227001 Travel inland	8,690	0	8,690
Q2 Internal Audit report produced	227003 Carriage, Haulage, Freight and transport hire	2,000	0	2,000
CSR activities implemented	227004 Fuel, Lubricants and Oils	11,175	0	11,175
Court cases that arise out of recommendations of the Auditor General's Report compiled	228001 Maintenance - Civil	77,631	0	77,631
Revised laws for the legal library purchased	228002 Maintenance - Vehicles	91,781	0	91,781
Legal briefs for OAG prepared	228003 Maintenance – Machinery, Equipment & Furniture	127,544	0	127,544
Contracts drafted and reviewed for the OAG	<b>Total</b>	<b>2,513,965</b>	<b>0</b>	<b>2,513,965</b>
OAG represented in courts of law and other legal forums	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
Provisions of Constitution and NAA,2008 on mandate of AG and OAG reviewed	<i>Non Wage Recurrent</i>	<i>2,513,965</i>	<i>0</i>	<i>2,513,965</i>
Staff salaries and 10% NSSF contribution paid	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
OAG Health and Group life Insurance schemes managed				
60 OAG Staff transferred				
Training evaluation Framework developed and disseminated				

#### Development Projects

# Vote:131 Auditor General

## QUARTER 3: Revised Workplan

### Project: 1690 Retooling of Office of the Auditor General

#### Capital Purchases

#### Output: 72 Government Buildings and Administrative Infrastructure

Staff quarters at Moroto branch office finalized and commissioned.

Item	Balance b/f	New Funds	Total
312101 Non-Residential Buildings	143,297	0	143,297
<b>Total</b>	<b>143,297</b>	<b>0</b>	<b>143,297</b>
<i>GoU Development</i>	<i>143,297</i>	<i>0</i>	<i>143,297</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

Assorted ICT equipment procured

Item	Balance b/f	New Funds	Total
312202 Machinery and Equipment	385,902	0	385,902
<b>Total</b>	<b>385,902</b>	<b>0</b>	<b>385,902</b>
<i>GoU Development</i>	<i>385,902</i>	<i>0</i>	<i>385,902</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

#### Output: 78 Purchase of Office and Residential Furniture and Fittings

2 lots of furniture procured.

Item	Balance b/f	New Funds	Total
312203 Furniture & Fixtures	77,500	0	77,500
<b>Total</b>	<b>77,500</b>	<b>0</b>	<b>77,500</b>
<i>GoU Development</i>	<i>77,500</i>	<i>0</i>	<i>77,500</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>GRAND TOTAL</b>	<b>6,632,675</b>	<b>0</b>	<b>6,632,675</b>
<i>Wage Recurrent</i>	<i>607,395</i>	<i>0</i>	<i>607,395</i>
<i>Non Wage Recurrent</i>	<i>5,418,582</i>	<i>0</i>	<i>5,418,582</i>
<i>GoU Development</i>	<i>606,698</i>	<i>0</i>	<i>606,698</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>